



The Effect of Procedural Justice and Trust on Tax Authorities on Taxpayer Compliance through Personal Norms as An Intervening Variable

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh keadilan procedural terhadap kepatuhan wajib pajak serta peran dari norma personal sebagai variabel intervening dan kepercayaan terhadap otoritas pajak sebagai variabel moderasi. Penelitian ini menggunakan metode kuantitatif dengan data diperoleh dari kuesioner dengan teknik Proportional Random Sampling. Responden dalam penelitian ini adalah WPOP yang bekerja sebagai pengusaha aneka industry, pegawai negeri sipil (PNS) dan karyawan swasta. Sampel yang digunakan sebanyak 400 WPOP. Metode analisis dalam penelitian ini adalah regresi. Hasil penelitian ini menunjukkan bahwa pengaruh keadilan prosedural, norma personal dan kepercayaan terhadap otoritas pajak berpengaruh signifikan terhadap kepatuhan wajib pajak. Demikian juga untuk variabel intervening pada penelitian ini yaitu norma personal adanya pengaruh langsung dan tidak langsung dari keadilan prosedural terhadap kepatuhan wajib pajak. Akan tetapi untuk variabel moderating pada penelitian ini yaitu kepercayaan terhadap otoritas pajak berpengaruh tidak signifikan dan tidak dapat memoderasi hubungan antara keadilan prosedural terhadap kepatuhan wajib pajak.

Abstract

This research aims to analyze procedural justice on taxpayer's compliance and role of personal norm as intervening variable and trust in tax authorities as moderating variable. This research uses quantitative method where the data obtained from the questionnaires with Proportional Random Sampling technique. The respondent in this research is Individual Taxpayers (WPOP) who get job as entrepreneur of various industry, civil public servant (PNS) and private employee. The sample used is as much 400 WPOP. The method in this research is regression. The Result research indicated the effect of procedural justice, personal norm and trusts in tax authorities affected significant on taxpayer's compliance. Such as for intervening variable in this research was personal norm there was direct and indirect effect from procedural justice on taxpayer's compliance. But for moderating variable in this research was trust on taxpayer's compliance had an insignificant effect and could not moderate the correlation between procedural justice on taxpayer's compliance.

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INTRODUCTION

Taxpayer compliance in the taxation process in Indonesia is very important to be observed because low taxpayers compliance can obstruct tax system which has been established. Tax system is used to minimize the occurrence of non-conformity in taxation so as to increase taxpayer compliance that will impact on increased state revenue. The state revenue from tax received must be adjusted and compared to the number of taxpayer and tax rate charged (tax ratio).

The problem of taxpayer compliance level becomes a continuing problem in the field of taxation. Taxpayer compliance in fulfilling its tax obligations is put as the main issue, since at the same time there will be tax evasion which affecting on the amount of state revenue. The problem of taxpayer compliance has many occurred in Indonesia, where taxpayer compliance level in fulfilling its tax obligation is still very low. Various efforts have been made by Directorate General of Taxes to improve taxpayer compliance among others the improvement of tax administration system such as organizational improvement and policy improvement like taxation regulation which is expected to be able to optimize the potential of taxation available.

. Taxpayer compliance is the key to success in collecting taxes on Self Assessment. The tax collection system used by the state of Indonesia is the Self Assessment System, where the taxpayer is entrusted with full responsibility for carrying out his tax obligations. This can be interpreted that the taxpayer must actively calculate, deposit, and report the amount of tax payable to the Tax Office. In order for this Self Assessment System to run effectively, then it is properly the trust is offset by law enforcement and strict supervision efforts on taxpayer compliance in carrying out its tax obligations. A balance between trust given the government and law enforcement efforts on the tax compliance is expected to increase the number of taxpayers.

The deviation of tax justice is many shown in various cases related to taxes, as shown in kompas.com where tax managers are getting injections of funds from big business men and rich people. Those who should pay their tax liabilities in high amounts ultimately get waivers from tax managers by making tax payments only about 30-40% than they should (www.kompas.com/kasusgayusdandhana). The case is considered very detrimental to the state because the manipulation committed by tax managers and taxpayers can reduce state revenues derived from taxes. Another impact caused by the existence of such cases is the change in perceptions and patterns of taxpayer behaviour.

Fairness Heuristic Theory explains the behaviour of taxpayer in fulfilling his tax obligations. A person will be obedient to pay taxes on time, if he/she considers the authorized party (Tax Authority) to treat all individuals in the same way and not to utilize or take advantage from the taxes that he/she has paid for. Norm activation theory is relevant to explain taxpayers behaviour in fulfilling their obligations to pay taxes. A person will be obedient to pay taxes on time, if the individual has felt that paying taxes is his duty. A person will also be obedient to pay taxes on time when a person has felt that paying taxes is a consequence of the taxpayer no matter whether others in his neighbourhood have or have not paid taxes.

What distinguishes this study from other studies is the use of personal norm as an intervening variable in which this variable has not been ever used. The personal norm in this study explains the relationship between personal justices to taxpayer compliance. According to Rosdiana and Slamet (2012: 159) a tax system can succeed if the people feel trust that the taxes levied by the government have been imposed fairly and everyone pays accordingly. If there is a general perception that taxes are just "law enforcement" efforts for those who seek to avoid them while on the other hand it is clear that the rich societies pay less tax than they owe or even those who enjoy the facilities of taxation, then, it is difficult to expect awareness and compliance to pay taxes from the taxpayers.

Thus, with the existence of a good tax system where the taxes are levied in a fair manner, the society will consciously pay taxes dutifully.

Compliance is obedient, adherence, submissive, obedient to doctrine or compliance. According to Kogler et al. (2013), tax compliance is a condition where the taxpayer fulfils all tax obligations and does his taxation rights. A taxpayer may be said to have voluntary compliance if the taxpayer has a direct nature to comply without waiting for any coercive action in the case of doing his obligation. Taxpayer Compliance becomes a very important when in Indonesia adopts Self Assessment System since tax reformation year 1983 until year 2000 with the amendment of Law of Taxation becomes Act No. 16 of 2000, and the last of the third amendment of the Taxation Law into Act No. 28 of 2007. The importance of paying taxes makes us aware that taxes are indeed personal sustainability of life. With taxes, we can contribute to realize orderly life; asphalt roads are no longer perforated, cheap medicines in hospitals with cheap smiles doctors, qualified teachers, spry and competent bureaucracies, and quick and practical public affairs (Suryarini and Tarmuji, 2012: 1-2).

Tax justice according to Siahaan (2010) (in Permata, 2014: 2) is each taxpayer contributes money for government expenditures proportional to his interests and the benefits demanded. Tax justice according to Pris (2010) is the nature (acts or behaviour) that is not arbitrary or not weighing in on the prevailing taxation system. From the understanding above, it can be concluded that tax justice is based on the distribution of tax imposition to meet public expenditure should be based on the proportion of wealth and income of society. Public perceptions about the justice of the taxation system which prevails in a country greatly affect the implementation of good taxation in the country. This public perception will affect voluntary compliance. Communities will tend to disobey and avoid tax obligations if they feel the tax system implemented is unfair. Tax justice according to Siahaan (2012) is every taxpayer contribute money for government expenditure in proportion to the interests and benefits requested. Justice according to Pris (2010) is the nature (deed or treatment) that is not arbitrary or not weighs next to the prevailing taxation system.

The economic function of government relating to taxes is a function of government to improve community justice, where taxes levied on citizens who have the capability will be able to bring prosperity to the whole society (Devanto and Kurnia (2006: 6)). In general, the tax authorities in the world recognize the importance of transparency, integrity, and fairness in upholding the effectiveness of tax administration, its compliance and implementation. The independence level of the tax authorities from all the effects of governmental authority acts and abuse of power (corruption) is the most important first step for the tax authorities to prove its authority in implementing its autonomous principles (Widodo and Djefris (2008: 52)). Thus, it is very important for the tax authorities to ensure that the entire tax system can work effectively.

Norm Activation Theory, norms are divided into two levels: personal norms and social norms. Personal Norms are defined as moral standards derived from the individual itself, for example, through the internalization of social norms (Kelman, 1958). Social norms are defined as moral standards associated with a social or collective group. Meanwhile, some of part personally can be internalized as personal norms through self-categorization, some of the social norms of a person can remain external to that person. As an approach, it can be said that the external part of the social norms is statistically to control the personal norms.

To improve the voluntary compliance of the taxpayer requires a sense of justice, legal certainty, and openness in the tax imposition on the community by applying taxation laws, simplicity of regulations, taxation procedures and good and fast service on taxpayers (Lubis, 2011: 3). In the research conducted by Anggraini (2012) states that the level of Individual Taxpayer compliance on the dimension of tax justice perception is influenced by self-interest. Personal interests are the motivation from the Individual Taxpayer himself which is directly related to the

perception that will affect their tax compliance behaviour. The belief in tax authorities is as the mediating of fines and procedural justice effects on voluntary tax compliance. The results of this study support some arguments of the slippery slope theory. Based on the results of hypothesis testing is then prepared voluntary tax compliance model. The resulting model states that efforts to improve voluntary tax compliance can only be done by increasing trust in tax authorities (Ratmono and Faisal, 2014).

Based on the description of hypothesis above, the hypothesis of this study were:

- H1: Procedural justice has a positive effect on personal norms.
- H2: Personal norm has a positive effect on taxpayer compliance.
- H3: Procedural justice has a positive effect on taxpayer compliance.
- H4: Trust to tax authorities can strengthen the influence of procedural justice to taxpayer compliance.
- H5: Procedural justice has a positive effect on taxpayer compliance through personal norms.

METHODS

This research would examine the effect of procedural justice on taxpayer compliance through personal norm as an intervening variable and trust to tax authority as a moderating variable, with analytical model as shown in figure 1.

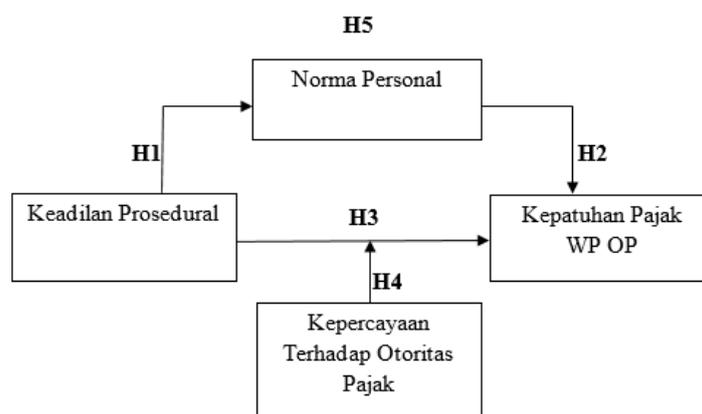


Figure 1. Model of Analysis

The type of data to be used in this study was quantitative data, namely the data measured by numerical scale (number). Data collection procedure was done through the process of distributing questionnaires to individual taxpayers registered in the Tax Office Pratama Pekalongan. As for the instruments used in this study was the liker scale. Ghozali (2011) stated that moderating and mediating variables could occur simultaneously which was often called Moderated Mediation (Modmed). Moderated Mediation arose when the strength of indirect effect depended on the level of some other variables or when the mediation relationship depended on the moderator variable level. This study used regression analysis tool. In addition to using regression analysis, this study also used descriptive statistics to illustrate respondents' answers on each variable.

Regression analysis was used to predict the effect of more than one or more independent variables on one dependent variable, either partially or simultaneously. This test tool was used for H1, H2, H3, and H4. Significant at the 0.05 and 0.01 (two-tailed) levels, meaning the hypothesis was rejected if the coefficient was 0.05 or more and accepted if the coefficient was less than 0.05. Here was the regression model in this study:

$$Y1 = \alpha + \beta1X1$$

$$Y2 = \alpha + \beta2ZX1 + \beta3ZX2 + \beta4ZX3$$

Notes:

Y2 = Taxpayer Compliance

Y1 = Personal Norms

α = Constants

B1 = Regression Coefficient of Procedural Justice Variable

B2 = Regression Coefficient of Procedural Justice Variable

B3 = Regression Coefficient of Personal Norm Variable

B4 = Regression Coefficient of Trust Variable on Tax Authority

X1 = Procedural Justice Variable

X2 = Tax Compliance Variable

X3 = Variable of Trust to Tax Authority

Here was operational definition of the variables used in this study:

Table 1. Operational Definition of Variables

Variables	Definitions	Indicators	Scale
Taxpayer Compliance (Y1)	Tax compliance is a condition in which the taxpayer meets all tax obligations and does his taxation rights.	Punctuality Taxpayer Income Imposition of Sanctions	Likert 5-1 (Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)
Procedural Justice (X1)	Procedural justice is a justice understood by individuals based on the process used to establish the distribution of benefits (Badarudin, 2007)	Responsibility Speed Comfort Follow-up Monitoring Process Flexibility Knowledge	Likert 5-1 (Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)
Personal Norms (X2/Y1)	Personal norms are defined as moral standards derived from the individual itself, for example, through the internalization of social norms (Kelman, 1958).	Friend's Influence The Effect of Tax Consultants The Effect of Tax Officers	Likert 5-1 (Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)
Trust to Tax Authority (X3)	Trust can be interpreted as a trust that arises because customers feel satisfied and comfortable for the fulfillment of the responsibility from the giver of goods and services.	Government decision Problem solving Advantages of Government Policy Respect the Tax Authority Knowing Everything More	Likert 5-1 (Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)

Source: Primary data processed, 2016

RESULTS AND DISCUSSIONS

The object of this study was individual taxpayers registered in the Tax Office Pratama Pekalongan with the number of sample amounted to 400. Based on the data from the result of the research conducted from the questionnaire spread of 400 questionnaires distributed in the area of Pekalongan City, Pekalongan District, and Pemalang District, the questionnaires returned was 391, and incomplete questionnaires (not filled all) for 7. This meant the number of questionnaires that could be used in this study was 384. The description of respondents' profiles that included age, occupation, and status could be concluded from the result of the research that the largest age of respondents in this study was the age of 25-33 years as many as 132 people (34%) and the smallest in the age above 51 years as many as 25 people (7%). This indicated individual taxpayers dominated by productive age. Meanwhile, seen from their work showed that work type of the respondents which was the largest in this study worked as government employess were 215 people (56%) and the work type of the respondent which was smallest namely enterpriser amounted to 37 people (10%). If viewed from the status of marriage, 123 people (32%) status was not married.

Reliability test done by using SPSS application produced Cronbach Alpha values for all the research variables, namely taxpayer compliance variable equal to 0.689, procedural justice variable equal to 0.759, variable of personal norm equal to 0.759, and trust to tax authority variable equal to 0.739. Overall Cronbach Alpha was more than variable above 0.6 which meant the questionnaire was reliable. Validity test could also be done by using SPSS application. To know an item was valid or not could be compared through coefficient of r count with coefficient of r table. If the value of r count was greater than r table, then the item was valid. Conversely, if r count was smaller than r table, then the item was invalid (Ghozali, 2011: 53). R table value in this research was 0.098. The result of validity test calculation that done showed the value of r count (pearson correlation) for all item of question above r table value of 0,098. So, it could be concluded that the questionnaire created was valid.

Assumption test aimed to determine the condition of data used in research. This was done in order to obtain an appropriate analysis model. The regression analysis model of this study required assumption test on the first data namely normality test. The normality test aimed to test whether in the regression model, the disruptive or residual variable had a normal distribution, as it is well known that t and F tests assumed that the residual values followed the normal distribution. If this assumption was violated then the statistical test became invalid for a small sample number. The value of Asymp. Sig (2-tailed) in this study for regression 1 was 0.420 while for regression 2 was 0.135. It showed that the residuals in regression 1 and regression 2 were normally distributed. The second classical assumption test namely multicollinearity test was to examine whether the regression model found the correlation between independent variables. A good regression model should not occur the correlation between independent variables. To detect the presence or absence of multicollinearity in the regression model was to look at the tolerance and Variance Inflation Factor (VIF) values. If the tolerance value $> 10\%$ and VIF value < 10 , it could be concluded there was no multicollinearity between independent variables in the regression model (Ghozali, 2011: 105). The calculation result of Tolerance value there was no independent variable showing Tolerance value ≥ 0.10 , so also with the value of Variance Inflation Factor (VIF). Thus, it could be concluded that there was no multicollinearity between independent variables either for the dependent variable of personal norms or for the dependent variable of loyalty. The last test of normality was heteroscedasticity test was to test whether in the regression model there was variance inequality of the residual one observation to another observation. If the variance of the residual one observation to another observation remained, it was called homoscedasticity and if different called heteroscedasticity. A good regression model was homoscedasticity. The heteroscedasticity test in

SPSS showed that all independent variables had a sig value of 0.05. Thus, there was no independent variable statistically significant affecting the absolute dependent variable. So, it could be concluded that the regression model did not contain any heteroscedasticity.

Regression analysis step one examined the effect of procedural justice level on personal norms. Tests conducted through t test and R test. Output summary of the effect of procedural justice to the personal norms could be seen the equation of multiple regression as follows: $NP = -3.68E-5 + 0.470 KP$. From the result of regression analysis step for procedural justice variable obtained value of t count = 10.412 with sig of $0.00 < 0.05$ so H_a was accepted or in other words procedural justice affected the personal norm as well as obtained the value of adjusted $R^2 = 0.221 = 22.1\%$. This showed the magnitude of the influence of procedural justice to the personal norm was 22.1%.

The second step regression analysis examined the effect of procedural justice on taxpayer compliance with trust on tax authorities as moderating variable and personal norms as mediating variable. Tests conducted through t test and R test. Output summary of the effect of procedural justice, trust and personal norms on taxpayer tax compliance could be seen the following multiple regression equation: $Y = 31.89 + 1.175 Z (KP) + 0.846 Z (Norm) + 0.940 Z (KOP) + 0.043 SNM1$. From the analysis result of step two for procedural justice variable obtained t count = 6.779 with sig of $0.000 < 0.05$ so H_a was accepted or in other words procedural justice affected on taxpayer tax compliance. For personal norm variable obtained t count = 4.706 with sig of $0.000 < 0.05$ so H_a was accepted or in other words personal norm had an effect on taxpayer tax compliance. For the variable of trust condition to the tax authorities obtained t count = 5.636 with sig of $0.000 < 0.05$ so H_a was accepted in other words condition of trust to tax authority had an effect on taxpayer tax compliance. For the variable of SNM1 obtained t count value = 0.208 with sig of $0.835 \geq 0.05$ so H_a was accepted in other words the trust on the tax authority did not affect the relationship between procedural justice and taxpayer compliance. It was also obtained the value of adjusted $R^2 = 0.374 = 37.4\%$. This showed the magnitude of the effect of procedural justice, norms, trust on the tax authorities and SNM1 to taxpayer tax compliance was 37.4%.

Sobel test conducted to determine whether there was or no independent variable effect to the dependent variable was not through intervening variables. The result of the calculation showed for the variable of discipline on taxpayer tax compliance obtained t count value = $2.963 > 1.966$ so it could be concluded that personal norm mediated procedural justice with taxpayer tax compliance.

Table 2. Summary of The Result

Hypothesis	Note	Result	Conclusion
H1	Procedural justice positively affected on personal norms	Procedural justice positively affected on personal norms with Sig value of $0.000 < 0.05$	Accepted
H2	Personal norms were positively related to taxpayer compliance	Personal norms were positively related to taxpayer compliance with Sig value of $0.000 < 0.05$	Accepted
H3	Procedural justice had a positive effect on taxpayer compliance	Procedural justice had a positive effect on taxpayer compliance with Sig value of $0.000 < 0.05$	Accepted
H4	Trust to the tax authorities could strengthen the effect between procedural justice and taxpayer compliance	Trust to the tax authorities could not strengthen the effect between procedural justice and taxpayer compliance with a Sig	Rejected

		value > 0.05 in the amount of 0.81	
H5	Procedural justice had a positive effect on taxpayer compliance through personal norms	Procedural justice had a positive effect on taxpayer compliance through personal norm with t count value of 2.963 > t table of 1.96	Accepted

The first hypothesis (H1) in this study stated "procedural justice had a positive and significant effect on personal norm" was accepted. Based on the test which has been done, it was obtained t count value of 10.412 with significance level of 0.00. Thus, it could be seen that procedural justice had a positive and significant effect. The magnitude of the effect of procedural justice on personal norms was 22.1%. The result of this research was supported by research conducted by Danand (2015: 68) 97 taxpayer agency in Semarang City, stated that procedural justice had no positive effect on personal norm. This showed that in the presence of good taxation procedures could increase the personal norms of the taxpayer. With the existence of equitable procedural justice, the taxpayer would be encouraged to go to tax consultant to ask how to pay taxes correctly, when the taxpayer has known then they would certainly pay taxes after the provisions and would be willing to recommend his relatives to participate in the success of the State program through pay tax.

The second hypothesis (H2) in this study stated "Personal norms had a positive and significant effect on taxpayer compliance" was accepted. Based on the test that has been done, it was obtained t count value of 4.706 with significance of 0.00 could be seen that the personal norm had a positive and significant effect on taxpayer compliance. The acceptance of H2 showed that with the existence of friends' support, a good tax officer in doing service supported by taxation knowledge from tax consultants of course the taxpayers would be more spirited in paying taxes. The result of the description reported that personal norms of the taxpayers included in the category of good, this fact was certainly good news for the tax world considering the current government was doing persuasive efforts with the aim of increasing the nominal quantity of State revenue from tax. The results of this study supported by research conducted by Danand (2015: 68) 97 agency taxpayers in the city of Semarang, stated that the personal norms positively affected on taxpayer compliance.

The third hypothesis (H3) in this study stated "Procedural justice had a positive and significant effect on taxpayer compliance" was accepted. Based on the test that has been done, it was obtained t count value of 6.779 with significance of 0.00 could be seen that procedural justice had a positive and significant effect on taxpayer compliance. The magnitude of the effect of procedural justice on taxpayer compliance was 30.66%. This showed that procedural justice is one of the dominant factors affecting taxpayer compliance. The result of this study was supported by research conducted by Permata and Mangoting (2014: 12) which stating that there was a positive effect of justice on voluntary compliance. This showed that the higher the justice in taxation perceived (got) by taxpayer, the taxpayer would perform voluntary compliance. In addition, Danand research (2015: 68) 97 agency taxpayer in the city of Semarang, stated that procedural justice did not positively affect taxpayer compliance.

The fourth hypothesis (H4) in this study which stated that "the trust on the tax authority did not moderate procedural justice to taxpayer compliance" was rejected. Based on the test of the absolute difference value that has been done, it was obtained t count value = 0.208 with sig of 0.835 ≥ 0.05 trust on the tax authority did not affect the relationship between procedural justice and taxpayer compliance. Although trust on the tax authorities had an effect on taxpayer compliance, it

was not able to increase the effect of procedural justice on taxpayer compliance. This was due to essentially procedural justice had affected on taxpayer compliance. Thus, the trust of the tax authorities did not moderate procedural justice with taxpayer compliance. The result of this study was not in accordance with the research conducted by Danand (2015: 68) 97 agency taxpayer in the city of Semarang, stated that trust on the tax authorities strengthened the effect of procedural justice on taxpayer compliance.

The fifth hypothesis (H5) in study which stated that "procedural justice affected on taxpayer compliance through personal norm" was accepted. Based on the test through sobel test method, it was showed that procedural justice influenced on taxpayer compliance through personal norm with the big effect of 10.67%. Good procedural justice which was supported by the services of a friendly and communicative tax officer would increase the attraction of the taxpayer to pay the tax on time. Basically, the taxpayers wanted to obey the existing rules in the country where they lived, but some persuasion obstacles such as ignorance and lack of good approach from tax officers to taxpayers were often the reason for taxpayers to pay their taxes.

CONCLUSIONS

The conclusions of the research results show that procedural justice, personal norms, and trust on the tax authorities have a significant effect on taxpayer compliance. Similarly, for intervening variable in this study namely personal norm there are the direct and indirect effect of procedural justice on taxpayer compliance. However, for moderating variable in this study that the trust on the tax authorities have no significant effect and cannot moderate the relationship between procedural justice to taxpayer compliance.

Suggestions that researcher can give to the taxpayers should seek information on how the amount of taxes to be paid and what should be brought when will pay taxes so that when arrived at the tax office can be served quickly and procedural. The government should be firmly in giving sanctions against tax embezzlement cases so that taxpayers will be afraid and become obedient in paying taxes.

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