



The Role of Taxpayer Trust and Awareness on Voluntary Compliance: An Experimental Study

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Abstract

This study is a development of previous research which found that fair treatment from the tax authorities were not able to encourage taxpayer compliance. It is suspected that this is caused by another personality element, namely taxpayer awareness. Therefore, this study examines the effect of taxpayer trust and awareness on taxpayer voluntary compliance using the experimental method. The participants of the experiment were 106 students of Undergraduate Accounting Program, Ganesha University of Education. The results of this study found that trust in tax authorities is a very important factor in shaping compliance behavior, especially for taxpayers who have low tax awareness. Meanwhile, taxpayer awareness has an important role in shaping compliance behavior when the condition of trust in tax authorities is low. The results of this study are expected to contribute theoretically and practically, to emphasize the importance of forming taxpayer awareness and trust in tax authorities.

Keywords: taxpayer awareness; taxpayer compliance; taxpayer trust

INTRODUCTION

Taxes are the largest source of income in Indonesia. Quoted from the Indonesia's House of Representatives' official page www.dpr.go.id, state revenue in 2019 is estimated to reach IDR 2,165.1 trillion, with tax revenues of IDR 1,786.3 trillion (Komisi XI DPR RI, 2019). Then in 2020, based on the posture of the 2020 State Budget,

state revenue is estimated at IDR 2,233.2 trillion, with tax revenue targeted at IDR 1,865.7 trillion (Kementrian Keuangan Republik Indonesia, 2010). However, the Covid-19 pandemic has caused the estimated state income to miss the set target, including income from tax revenues. Apart from the Covid 19 pandemic, these data show that taxes

are the backbone of the country's economy. As the largest source of funding, an awareness of citizens is needed to fulfill their obligations as taxpayers.

The issue of taxpayer compliance is one of the most studied topics in behavioral research. Previous research has shown that there are various factors that influence taxpayer compliance behavior. These factors can come from outside the individual (external factors), or factors that come from the individual's own personal characteristics (internal factors). Further related to compliance behavior, Damayanti et al. (2015) suggested conducting research related to non-economic factors that influence taxpayer compliance behavior. In other words, personal characteristic factors are relevant to be used as non-economic predictors of taxpayer compliance.

Using the concept of local Balinese wisdom, Yasa & Prayudi (2017) conducted a study that examined the role of Tri Kaya Parisudha's ethical values in influencing the compliance of 400 individual taxpayers in Bali. Yasa & Prayudi (2017) found that instilling the concept of Tri Kaya Parisudha in individuals has a positive impact on taxpayers' intentions to comply with paying taxes. Then, the research

conducted by Nurkhin et al. (2018) found that the level of understanding of taxpayers has a significant positive effect on taxpayer compliance. In addition, using the Theory of Planned Behavior, Yasa et al. (2019) found that perceived behavioral control created different levels of compliance. Taxpayers who feel that avoiding tax is easy show a low level of compliance, on the contrary, taxpayers who feel that avoiding tax is difficult show a high level of compliance (Yasa et al., 2019). Some of these studies show that internal factors, in this case the personal characteristics of taxpayers, are relevant predictors in influencing taxpayer behavior.

Apart from the factors above, another factor that is predicted to be strong in influencing taxpayer compliance is the "trust" factor. Referring to the Slippery Slope theory, voluntary taxpayer compliance depends on the level of taxpayer trust in tax authorities (Kirchler et al., 2008; Yasa & Martadinata, 2018). Voluntary compliance is an ideal condition related to the behavior of taxpayers, namely when taxpayers are conscious and voluntary in paying and reporting their taxes. Therefore, the government is expected to create a regulation that can increase taxpayer confidence in the tax authorities.

Regarding the trust factor, Wahl et al. (2010), found that taxpayers feel compelled to comply if they have a low level of trust in the tax authorities. Taxpayers are forced to comply because they tend to be influenced by fear of the consequences if they avoid taxes (Wahl et al., 2010). In addition, an experimental study conducted by Narsa et al. (2016) found that trust that is vertical (trust in tax authorities) and horizontal (trust in other taxpayers) affects the honesty of taxpayers in reporting their income. Then, Yasa & Martadinata (2018) through their experimental study found that a high level of voluntary compliance is shown in taxpayers who have a high level of trust in tax authorities. Yasa & Martadinata (2018) conclude that the trust factor is the most important factor in encouraging voluntary taxpayer compliance, so the tax authorities are expected to focus on efforts to increase taxpayer confidence.

Furthermore, there are interesting findings from an experimental study conducted by Narsa et al. (2016), which they suspect that in a situation where other taxpayers do not comply with taxes (low horizontal trust), then taxpayers who feel they are getting fair treatment from the tax authorities (high vertical trust) will fulfill their tax

obligations. However, experimental results show that fair treatment obtained from the authorities is not able to encourage taxpayers to contribute to paying taxes when other taxpayers do not contribute (Narsa et al., 2016). This is contrary to the Slippery Slope theory which states that trust, which is proxied one of them by fair treatment to taxpayers, will encourage taxpayer compliance (Kirchler et al., 2008; Wahl et al., 2010). Narsa et al. (2016) argue that these findings may be due to a lack of education and socialization related to taxes, which causes a low level of taxpayers' awareness. It is suspected that trust does not have a significant effect if the taxpayer has low tax awareness. However, to the best of the author's knowledge, there is no empirical evidence related to this conjecture, which is related to the effect of the combination between the variables of trust and taxpayer awareness on taxpayer compliance, so it is important to do further research.

This research is a development of the findings from the research of Narsa et al. (2016). This study suspects that taxpayer awareness is another important factor that must be considered, even though there has been a high level of trust in the tax authorities. This study uses an experimental method to see the effect

of the combination of the variables of trust and taxpayer awareness on the level of taxpayer voluntary compliance. The results of this study are expected to contribute theoretically and practically, especially regarding the importance of forming taxpayer awareness and trust in tax authorities.

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

Taxpayer Compliance

Taxpayer compliance is one of the most important elements in determining the success of the tax system in a country. In the world of taxation, the term "compliance" can be defined as a condition when a taxpayer fulfills his tax obligations (Rustiyaningsih, 2011). The tax obligations that must be fulfilled are registering, calculating, paying and reporting taxes.

Furthermore, tax compliance can be viewed in two different forms. The two types of compliance in question are enforced tax compliance and voluntary tax compliance. If the taxpayer fulfills his tax obligations as a result of fear of the consequences if he violates taxes, then the compliance can be classified as forced compliance (Mahadianto & Astuti, 2017). Compulsory compliance generally occurs in countries that have strong

tax authorities, with strict application of tax laws (Prinz et al., 2014). On the other hand, voluntary compliance occurs when the fulfillment of tax obligations is based on sincerity, and is strengthened by the taxpayer's positive view or perception of the tax authority (Prinz et al., 2014). Voluntary compliance generally occurs in conditions when taxpayers have a high level of trust in tax authorities (Kirchler et al., 2008; Wahl et al., 2010; Prinz et al., 2014; Yasa & Martadinata, 2018).

Taxpayer Trust

Referring to the Slippery Slope theory, taxpayer compliance is influenced by two main factors, namely the level of trust of the taxpayer to the tax authority, and the level of power of the tax authority in supervising the taxation process (Kirchler et al., 2008). These two elements will form the conditions of compliance, both voluntary and forced. If the power of the tax authority is more dominant than trust, then the compliance formed is forced compliance (Kirchler et al., 2008; Wahl et al., 2010; Prinz et al., 2014). Conversely, if trust has a dominant influence, taxpayers tend to be obedient and voluntary (Kirchler et al., 2008; Wahl et al., 2010; Prinz et al., 2014; Yasa & Martadinata, 2018).

The application of fair, transparent, and accountable taxation can encourage positive perceptions of tax authorities among taxpayers. Positive perceptions can further increase taxpayer confidence in the tax authorities.

Several studies have tested the effect of taxpayer confidence level on taxpayer compliance. Faizal et al. (2017) found that the level of trust in tax authorities will encourage taxpayers to pay taxes voluntarily. Faizal et al. (2017) stated that trust has a greater influence than the power of tax authorities in shaping taxpayer compliance behavior. In conditions of low trust, Wahl et al. (2010) found that taxpayers showed low compliance behavior. Distrust and negative perception of the tax authorities cause taxpayers to be reluctant to fulfill their tax obligations. This is exacerbated by the condition of weak supervision of the taxation process (Wahl et al., 2010). In addition, Yasa & Martadinata (2018) in their research conclude that taxpayer trust is the most important factor in encouraging taxpayer voluntary compliance. Yasa & Martadinata (2018) suggest that tax authorities should focus on efforts that can build trust and positive perceptions of tax authorities.

Taxpayer Awareness

In addition to trust, this study suspects that taxpayer awareness is another predictor that can affect taxpayer voluntary compliance. Nurkhin et al. (2018) defines taxpayer awareness as a condition when taxpayers know, understand and implement tax provisions, legally, voluntarily, and correctly to fulfill their tax obligations. In addition, Kamil (2015) states that "aware" taxpayers are taxpayers who understand the important benefits that will be felt by individuals or the wider community when paying taxes. Taxpayers that considered as "unaware" can raise compliance issues, one of which is tax evasion (Ikhsan et al., 2021). Understanding these benefits will encourage them to voluntarily fulfill their tax obligations.

Previous studies have found a causal relationship between taxpayer awareness and taxpayer compliance. Wicaksono & Lestari (2017) found that taxpayers who know, understand, and apply tax regulations obediently and voluntarily show a high level of compliance to pay taxes. Consistently, Lisa & Hermanto (2021) and Savitri (2016) found a positive influence between taxpayer awareness on taxpayer compliance. In addition, Omondi & Theuri (2019) in their research on taxpayers in Kenya found

that taxpayer awareness and education can improve taxpayer compliance. Regarding corporate taxpayers, Le et al. (2021) found that among the variables taxpayer awareness had the strongest effect on tax compliance, compared to perceived ease of use, tax administration services, and efficient tax policies in Vietnam. The results of these previous studies indicate the relevance of taxpayer awareness in predicting taxpayer voluntary compliance behavior.

Hypothesis Formulation

Based on the results of several previous studies, it can be seen that the trust and awareness of taxpayers can affect taxpayer compliance. In general, taxpayers will comply if they have a positive perception of the tax authorities, and are aware of one of their obligations as citizens, namely paying taxes. This study suspects that the trust and awareness of taxpayers can cause a combination effect, which causes taxpayers to show different compliance under certain conditions.

In the condition of "high level of trust", taxpayers with high awareness will show a higher level of compliance compared to taxpayers with low awareness. Taxpayers will comply voluntarily, if they are aware of their obligations as citizens, and

understand the importance of paying taxes. This is consistent with previous research that taxpayer awareness is one of the important factors in influencing voluntary compliance (Wicaksono & Lestari, 2017; Lisa & Hermanto, 2021; Savitri, 2016; Omondi & Theuri, 2019; Le et al., 2021).

This is reinforced by the condition that the taxation process is managed in a fair, transparent and accountable manner. As previously stated, trust has a greater influence in shaping taxpayer compliance behavior than the power of tax authorities (Faizal et al., 2017). Awareness and trust will build taxpayers' optimism so that they will voluntarily comply in fulfilling their tax obligations. However, if the taxpayer does not understand the importance of paying taxes (has low tax awareness), then this causes low compliance or tends to be forced, even though the taxation process is managed properly by the tax authorities. Based on the description above, the first hypothesis is:

H₁: Under high trust condition, taxpayers with high awareness have a significantly higher level of voluntary compliance compared to taxpayers with low awareness

In the second condition, namely "low level of trust", this study suspects that there is a different behavior between taxpayers who have high awareness and taxpayers who have low awareness. Previous studies have found that low level of trust in tax authorities lead to low level of voluntary tax compliance (Kirchler et al., 2008; Wahl et al., 2010; Prinz et al., 2014; Yasa & Martadinata, 2018).

However, by considering taxpayers' awareness, it is expected that despite being in an environment that shows low trust in tax authorities, awareness of the obligation as a citizen to comply with taxes is able to maintain voluntary compliance, although not as high as in conditions of high trust. Meanwhile, the condition of low trust will further reduce voluntary compliance of taxpayers with low tax awareness. Based on the description above, the second hypothesis is:

H₂: Under low trust condition, taxpayers with high awareness have a significantly higher level of voluntary compliance compared to taxpayers with low awareness

To further clarify the role of the trust factor in influencing taxpayer compliance, it is suspected that high trust will strengthen compliance in

both types of taxpayer awareness (high and low). Meanwhile, low trust weakens compliance in both types of taxpayer awareness. Therefore, the third and fourth hypothesis are:

H₃: Taxpayers with high awareness have a significantly higher level of voluntary compliance in the high trust condition compared to the low trust condition

H₄: Taxpayers with low awareness have a significantly lower level of voluntary compliance in the low trust condition compared to the high trust condition

METHODS

Experimental Design

This study uses a 2x1 between-subjects experimental design. The variable "trust" was used as a treatment in this experiment. The experimental participants were undergraduate accounting students from Ganesha Education University who had taken tax classes. The selection of participants and their treatment was done randomly. The experimental group was divided based on the treatment obtained and the level of awareness of the taxpayer. The experimental design in this study is described in Table 1.

Table 1. Experimental Design

| TAXPAYER AWARENESS | TRUST | |
|--------------------|---------|---------|
| | High | Low |
| High | Group A | Group C |
| Low | Group B | Group D |

Research Variables

The independent variable in this study is the trust and awareness of taxpayers. The confidence variable is a variable that is used as a treatment or treatment in the experiment. While the dependent variable in this study is voluntary taxpayer compliance. The following is a description of the operational definition of each variable:

a. Trust

Trust is the perception of individuals or social groups that tax authorities work well for the common good (Wahl et al., 2010). The confidence variable is a treatment variable based on the modified Yasa & Martadinata (2018) instrument. The confidence variable was manipulated into two treatments, namely "High Trust" and "Low Trust".

b. Taxpayer Awareness

Taxpayer awareness is a condition when taxpayers know, understand and implement tax provisions, legally, voluntarily, and correctly to fulfill their tax obligations (Nurkhin et al.,

2018). Taxpayer awareness was measured using a 5-point Likert scale questionnaire adapted from the research conducted by Hastuti (2014). In the experiment, participants will be divided into two groups based on the level of awareness of taxpayers using the median split method, namely "High Taxpayer Awareness" and "Low Taxpayer Awareness".

c. Voluntary Compliance

Voluntary compliance is compliance based on a positive perception of the tax authority, and the sincerity of the taxpayer in fulfilling tax obligations (Prinz et al., 2014). Taxpayer voluntary compliance was measured using a 5-point Likert scale questionnaire adapted from the research of Yasa & Martadinata, (2018). In the instrument, there is an illustration of a fictitious country with the level of citizen trust in the tax authority adjusted for the experimental treatment of each group (the confidence variable). Participants

were directed to imagine themselves as citizens of the country, and were asked to demonstrate a level of voluntary compliance with paying taxes.

Data Analysis Technique

Hypothesis testing was carried out using the two-way analysis of variance (ANOVA) method to examine the interaction between the trust variable and taxpayer awareness of voluntary compliance, with a significance level (α) of 0.05 (5%). Testing of ANOVA assumptions and research hypotheses was carried out with the help of the Statistical Package for the Social Sciences (SPSS) software.

RESULTS AND DISCUSSION

Data Description

The experiment was carried out on students of the Undergraduate Accounting Program of Ganesha University of Education. The total data collected for data analysis is 110 responses. Of the total, 4 data were excluded from the analysis because the participants did not pass the manipulation check. One of the four data is also detected as an outlier. Therefore, the number of final data used for analysis in this study was 106 responses. Of the total, 64 participants were female, and 42

participants were male. The average age of the participants was 21 years.

Hypothesis Testing

Before testing the hypothesis, the participant data were grouped based on the experimental treatment. Based on the data collected, as many as 59 participants were in the "High Trust" treatment group. Meanwhile, 47 participants were in the "Low Trust" treatment group.

After being grouped based on experimental treatment, then participants were regrouped based on the level of awareness of the taxpayer. The grouping of data based on the level of awareness of taxpayers is carried out using the median split method. Based on the results of the median calculation of the taxpayer awareness value, the result is 46. Participants who have a higher taxpayer awareness value than the median value will be grouped into the "High Taxpayer Awareness" group. Meanwhile, participants whose taxpayer awareness value is less than or equal to the median value will be grouped into the "Low Taxpayer Awareness" group. The following is a table that displays participant data based on the experimental group and level of tax awareness, accompanied by the average value of the

experimental participant's voluntary compliance.

Table 2. Voluntary Compliance Based on Experimental Group

| Experimental Group | | Total | Voluntary Compliance Score |
|----------------------|-------------------------|-------|----------------------------|
| High Trust Treatment | High Taxpayer Awareness | 29 | 4,62 |
| | Low Taxpayer Awareness | 30 | 4,37 |
| Low Trust Treatment | High Taxpayer Awareness | 23 | 3,35 |
| | Low Taxpayer Awareness | 24 | 2,21 |

Source: Processed secondary data (2021)

Based on the data in Table 2, it can be seen that the High Trust - High Taxpayer Awareness group has the highest level of voluntary compliance (score 4.62). While the lowest level of compliance is indicated by the Low Trust - Low Taxpayer Awareness group (score 2.21). To assess the significance of the difference in the level of compliance, then the ANOVA test was carried out.

Regarding the ANOVA test requirements, the data of this study did not meet the assumptions of normality and homogeneity of the data. The data of this study did not meet the assumption of normality because of the skewness of the participant response data. However, the ANOVA test can still be carried out even though the data are not normally distributed, provided that it is caused by the skewed distribution of the data, and is free from outliers (Gudono, 2015). For the second assumption, this research data does

not meet the assumption of homogeneity. This is thought to be caused by the administration of experimental treatment. This assumption is supported by Delacre et al. (2020) which states that experimental research often encounters problems related to normality and homogeneity of data. This is due to the treatment itself, which can produce a certain data distribution based on the treatment given (Delacre et al., 2020). Therefore, Delacre et al. (2020) suggests testing ANOVA using the Welch method for data that do not meet the assumptions of normality and homogeneity.

The results of the ANOVA test using the Welch method shows the value of Sig. of 0.000 ($p < 0.05$). These results indicate that there is a significant difference in the level of voluntary compliance between the experimental groups. To analyze more deeply the differences in the level of

Table 3. ANOVA Test Results

| | Sum of Squares | df | Mean Square | F | Sig. |
|----------------|----------------|-----|-------------|--------|------|
| Between Groups | 94.096 | 3 | 31.365 | 33.687 | .000 |
| Within Groups | 94.970 | 102 | .931 | | |
| Total | 189.066 | 105 | | | |

Source: Processed secondary data (2021)

Table 4. Welch Test Results

| | Statistic ^a | df1 | df2 | Sig. |
|-------|------------------------|-----|--------|------|
| Welch | 27.555 | 3 | 51.167 | .000 |

a. Asymptotically F distributed.

Source: Processed secondary data (2021)

Tabel 5. Game-Howell's Post Hoc Test Results

| (I) Group | (J) Group | Mean Difference (I-J) | Std. Error | Sig. |
|-----------------------------|-----------------------------|-----------------------|------------|------|
| High Trust – High Awareness | High Trust – Low Awareness | .254 | .175 | .474 |
| | Low Trust – High Awareness | 1.273* | .285 | .001 |
| | Low Trust – Low Awareness | 2.412* | .284 | .000 |
| High Trust – Low Awareness | High Trust – High Awareness | -.254 | .175 | .474 |
| | Low Trust – High Awareness | 1.019* | .284 | .006 |
| | Low Trust – Low Awareness | 2.158* | .283 | .000 |
| Low Trust – High Awareness | High Trust – High Awareness | -1.273* | .285 | .001 |
| | High Trust – Low Awareness | -1.019* | .284 | .006 |
| | Low Trust – Low Awareness | 1.139* | .362 | .015 |
| Low Trust – Low Awareness | High Trust – High Awareness | -2.412* | .284 | .000 |
| | High Trust – Low Awareness | -2.158* | .283 | .000 |
| | Low Trust – High Awareness | -1.139* | .362 | .015 |

*. The mean difference is significant at the 0.05 level.

Source: Processed secondary data (2021)

voluntary compliance in each experimental group, then a post hoc test using the Games-Howell method was carried out. The results of the ANOVA and post hoc analysis tests can be seen in Table 5.

The post hoc test results in Table 5 can be interpreted as follows:

1. There is no significant difference in the level of voluntary compliance between the High Trust – High Awareness group (volunteer compliance score

4.62) and the High Trust – Low Awareness group (voluntary compliance score 4.37). These results indicate that H1 is not supported, with the value of Sig. of 0.474.

2. There is a significant difference in the level of voluntary compliance between the Low Trust – High Awareness group (voluntary compliance score 3.35) and the Low Trust – Low Awareness group (voluntary

compliance score 2.21). In other words, under conditions of low trust, taxpayers with high awareness have a significantly higher level of voluntary compliance than taxpayers with low awareness. These results indicate that H2 is supported, with a value of Sig. of 0.015.

3. There is a significant difference in the level of voluntary compliance between the High Trust – High Awareness group (voluntary compliance score 4.62) and the Low Trust – High Awareness group (voluntary compliance score 3.35). In other words, taxpayers with high awareness have a significantly higher level of voluntary compliance in the high trust condition compared to the low trust condition. These results indicate that H3 is supported, with the value of Sig. of 0.001.
4. There is a significant difference in the level of voluntary compliance between the High Trust – Low Awareness group (voluntary compliance score 4.37) and the Low Trust – Low Awareness group (voluntary compliance score 2.21). In other words, taxpayers with low awareness have a significantly lower level of voluntary

compliance in the low trust condition compared to the high trust condition. These results indicate that H4 is supported, with the value of Sig. of 0.000.

Discussion

This study examines the effect of the combination of the level of trust of taxpayers on tax authorities and awareness of taxpayers on voluntary compliance. The results of hypothesis testing found that there was no significant difference in the level of voluntary compliance between the High Trust - High Awareness group and the High Trust - Low Awareness group. This is contrary to the first hypothesis proposed, which suspects that taxpayers with high awareness have a significantly higher level of voluntary compliance compared to taxpayers with low awareness under conditions of high confidence.

Although contrary to the alleged research of Narsa et al. (2016) the results of this study show a strong role of the trust factor in shaping taxpayer compliance behavior. Through transparent and accountable tax practices, it instills a sense of trust in taxpayers, so that taxpayers are encouraged to comply regardless of the level of awareness of the importance of complying with taxes. In addition, the results of this study

are consistent with the research of Yasa & Martadinata (2018). In their experiment, Yasa & Martadinata (2018) found that trust can encourage taxpayer compliance, even though there are gaps or opportunities to violate taxes. Based on these findings, Yasa & Martadinata (2018) conclude that trust has found that the trust variable is the most important factor in determining taxpayer compliance behavior.

Under conditions of low trust, this study found that taxpayers with high awareness showed a higher level of voluntary compliance compared to taxpayers with low awareness, although not as high as when the confidence condition was high (the results of testing Hypothesis 3 and Hypothesis 4). Taxpayers who are aware of their tax obligations, and understand the important benefits of taxes for the state will voluntarily pay taxes (Nurkhin et al., 2018; Kamil, 2015). With this awareness, taxpayers will remain obedient even though there are deficiencies, non-transparency, and other negative things in the tax administration process by the tax authorities. This is consistent with the findings by Le et al. (2021), that tax awareness can be a strong compliance factor, in this case when the taxpayer's trust condition is low. Although the level of

compliance is not as high as when under conditions of high trust, the results of this study prove the important role of taxpayer awareness in forming compliance, in conditions of non-optimal tax application.

Overall, this study found the effect of the combination of awareness and trust of taxpayers in shaping taxpayer compliance behavior. Awareness of self-responsibility as a taxpayer plays an important role in maintaining compliance, even though tax practices are still considered less than optimal. However, if the tax authorities are able to implement a tax system that fosters taxpayer confidence, then this can be a factor that strengthens the taxpayer's drive to comply with taxes. The results of this study are expected to add to the theoretical study that shows the importance of the trust factor in influencing taxpayer compliance behavior.

CONCLUSION, IMPLICATION AND LIMITATION

Based on the results of testing the voluntary compliance of taxpayers using the experimental method, this study found a different compliance behavior when viewed by considering the factors of trust and awareness of taxpayers. Trust in tax authorities is a very important factor in shaping

compliance behavior, especially for taxpayers who have low tax awareness. Even though taxpayers do not understand the importance of paying taxes, due to the trust in transparent and accountable tax authorities, it encourages taxpayers to comply with taxes. However, when trust in the tax authorities is low, taxpayer awareness has an important role in growing tax compliance intentions. Awareness of individual responsibilities as taxpayers is able to maintain compliance intentions, even though tax practices are considered less than optimal.

Theoretically, the results of this study are expected to contribute to the literature review on taxpayer behavior, especially in an effort to understand taxpayer compliance behavior based on the Slippery Slope theory, and develop it with aspects of taxpayer awareness. Practically, the results of this study are expected to be a consideration for universities to be able to provide education to students as prospective taxpayers in order to understand the importance of tax compliance. In addition, the tax authorities as tax administrators are expected to be able to carry out taxation in a transparent and accountable manner in order to form a positive perception among taxpayers. Through the awareness

and trust of taxpayers, it is hoped that these two things can shape voluntary tax compliance behavior.

The limitation of this study is that this research only focuses on one of the determinants of tax compliance in the Slippery Slope theory, namely trust. The Slippery Slope theory explains that in addition to trust, the power of the tax authority is a factor that is able to influence the behavior of taxpayers, but under certain conditions the nature of compliance tends to be forced compliance. The suggestion for further research is to test taxpayer compliance (voluntary or forced) by using the variables of trust and tax authority power on taxpayers who have different tax awareness, so as to strengthen the relevance of the Slippery Slope theory and the concept of taxpayer awareness in explaining compliance behavior. taxpayer.

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