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The Influence of Tax Morale, Social Norms, and Trust in Government on Individual Taxpayer Compliance

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ABSTRACT

Taxpayer compliance remains a crucial issue in public finance because tax revenues constitute a primary source of government funding used to support public services and national development. However, maintaining voluntary taxpayer compliance continues to be a challenge, particularly in developing countries where behavioral factors may significantly influence taxpayers' decisions. This study aims to examine the influence of tax morale, social norms, and trust in government on individual taxpayer compliance. The research employs a quantitative approach using a cross-sectional survey design. Primary data were collected from 100 individual taxpayers through a structured questionnaire distributed via an online survey. The data were analyzed using multiple linear regression with the assistance of IBM SPSS software. Prior to hypothesis testing, validity, reliability, and classical assumption tests were conducted to ensure the robustness of the regression model. The results indicate that tax morale, social norms, and trust in government have positive and statistically significant effects on taxpayer compliance. Among these variables, trust in government demonstrates the strongest influence on compliance behavior. These findings support the Slippery Slope Framework, which suggests that taxpayer compliance is shaped not only by enforcement mechanisms but also by behavioral and institutional factors. The study contributes to the literature on behavioral taxation by highlighting the importance of moral motivation, social influence, and institutional trust in encouraging voluntary taxpayer compliance.

1. Introduction

Tax compliance remains a critical issue in public finance because tax revenue constitutes the primary source of government funding in many countries. Governments rely on tax revenues to finance infrastructure development, public services, and social welfare programs. However, maintaining a high level of taxpayer compliance continues to be a significant challenge in many economies. Tax authorities often face problems such as tax evasion, underreporting of income, and low voluntary compliance among taxpayers (Mpofu, 2022). Traditional enforcement mechanisms, including audits and financial penalties, are frequently used to deter non-compliance. Nevertheless, empirical evidence suggests that enforcement alone cannot fully explain taxpayer behavior. Recent studies therefore emphasize the importance of behavioral and psychological factors in influencing taxpayer compliance (Shelvi & Rachmawati, 2025).

The traditional economic model of tax compliance assumes that taxpayers behave rationally and base their decisions on the probability of detection and the severity of penalties. However, empirical research

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demonstrates that many individuals continue to comply with tax regulations even when the risk of detection is relatively low. This phenomenon indicates that non-economic factors also influence taxpayer behavior. As a result, researchers increasingly adopt behavioral approaches to taxation to explain how moral values, social influences, and institutional trust affect taxpayers' compliance decisions (Subhan et al., 2023).

One important behavioral determinant of tax compliance is tax morale, which refers to the intrinsic motivation of individuals to pay taxes based on moral values and civic responsibility. Individuals with high tax morale tend to perceive tax payment as an ethical obligation and a contribution to the collective welfare of society. Empirical studies show that tax morale positively influences voluntary compliance, especially in situations where enforcement mechanisms are limited (Marfiana et al., 2025). When taxpayers believe that paying taxes is morally appropriate, they are more likely to comply with tax regulations even without strict monitoring.

Another important factor that influences taxpayer behavior is social norms. Social norms represent individuals' perceptions of how people within their social environment behave and what behaviors are considered acceptable within society. In the context of taxation, individuals may adjust their behavior based on the perceived compliance behavior of others. When taxpayers believe that most members of their community comply with tax obligations, they are more likely to adopt similar behavior. Conversely, when tax evasion becomes socially acceptable, the likelihood of non-compliance may increase. Empirical studies indicate that social norms significantly influence individual taxpayer decisions because social environments often shape attitudes and behavioral intentions (Wulandari & Dasman, 2023)

In addition to moral and social influences, trust in government plays a crucial role in shaping taxpayer compliance. Trust in government refers to taxpayers' confidence that public authorities manage tax revenues transparently, efficiently, and responsibly. When taxpayers believe that the government uses tax revenues effectively to provide public goods and services, they are more willing to fulfill their tax obligations. Conversely, low trust in government may reduce taxpayers' willingness to contribute through taxation. Several studies highlight that trust strengthens voluntary compliance by increasing the perceived legitimacy of tax authorities (Djafri et al., 2023). This relationship is explained by the slippery slope framework, which states that tax compliance results from the interaction between the power of tax authorities and the level of trust taxpayers place in government institutions.

Despite the growing international literature on behavioral determinants of tax compliance, many studies in developing countries still focus primarily on administrative and enforcement-related factors such as tax penalties, audit probability, and tax rates (Darmayasa & Hardika, 2024). Although these factors are important, they do not fully capture the psychological and social motivations that influence taxpayer compliance. Furthermore, previous studies report mixed findings regarding the influence of tax morale, social norms, and trust in government on taxpayer compliance, suggesting the need for further empirical investigation in different institutional contexts (Wibowo & Yanti, 2024).

In Indonesia, improving taxpayer compliance remains a major priority for the government. Various tax reforms have been implemented to modernize tax administration and improve service quality. However, taxpayer compliance continues to present challenges, indicating that administrative reforms alone may not be sufficient to increase voluntary compliance. Understanding behavioral factors that influence taxpayer decisions therefore becomes essential for designing more effective tax policies (Bornman & Ramutumbu, 2023).

Based on this background, this study

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examines the influence of tax morale, social norms, and trust in government on individual taxpayer compliance. The study aims to analyze whether these behavioral factors significantly affect taxpayers' willingness to fulfill their tax obligations. The findings are expected to contribute to the literature on behavioral taxation and provide practical insights for policymakers in designing strategies to improve voluntary taxpayer compliance.

2. Literature Review

2.1 Conceptual and Theoretical Foundations

2.1.1 Slippery Slope Framework (SSF)

This study is primarily based on the Slippery Slope Framework developed by Erich Kirchler, which explains taxpayer compliance through the interaction between the power of tax authorities and taxpayers' trust in government institutions. The framework suggests that the power of authorities, reflected in audits, penalties, and enforcement mechanisms, can compel taxpayers to comply with tax regulations. At the same time, trust in government reflects taxpayers' belief that public authorities manage tax revenues fairly, transparently, and responsibly. These two factors jointly influence the level of tax compliance within a society (Mabrur & Mohammad, 2025).

According to this framework, taxpayer compliance can emerge in two forms: voluntary compliance and enforced compliance. Voluntary compliance arises when taxpayers willingly fulfill their tax obligations due to moral values and trust in government, while enforced compliance occurs when taxpayers comply due to the presence of enforcement mechanisms. Therefore, behavioral factors such as tax morale, social norms, and trust in government play an important role in shaping taxpayer compliance behavior (Bassey et al., 2022).

2.1.2 Taxpayer Compliance

Taxpayer compliance refers to the willingness of taxpayers to fulfill their tax obligations in accordance with tax laws and regulations. This includes accurately reporting income, paying taxes on time, and complying with administrative procedures required by tax authorities. In taxation literature, compliance is often categorized into formal compliance and material compliance. Formal compliance relates to fulfilling administrative requirements such as filing tax returns, while material compliance refers to the accuracy and honesty of the reported tax information. Behavioral factors such as tax morale, social norms, and trust in government are widely recognized as important determinants of taxpayer compliance (Novita & Lasmana, 2024).

2.1.3 Tax Morale

Tax morale refers to the intrinsic motivation of individuals to fulfill their tax obligations based on moral values, ethical considerations, and a sense of civic responsibility. Individuals with high tax morale tend to perceive paying taxes as a moral duty that contributes to public welfare and national development (Alm & Torgler, 2021). Previous studies indicate that tax morale plays a significant role in encouraging voluntary tax compliance because individuals who possess strong moral values toward taxation are more likely to comply with tax regulations even when enforcement mechanisms are relatively weak.

2.1.4 Social Norms

Social norms represent shared expectations regarding acceptable behavior within a society. In the context of taxation, social norms reflect taxpayers' perceptions of how other members of society behave in fulfilling their tax obligations. Individuals often adjust their behavior according to the behavior they observe in their social environment. When taxpayers believe that most people comply with tax regulations, they are more likely to follow similar behavior (Nurhasan et al., 2025). Conversely, the perception that tax evasion is common may reduce the willingness of

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individuals to comply with tax obligations.

2.1.5 Trust in Government

Trust in government refers to taxpayers' confidence that public authorities manage tax revenues transparently, fairly, and responsibly. When taxpayers trust government institutions, they tend to perceive tax payments as legitimate contributions to support public services and economic development (Maharani et al., 2025). Higher levels of trust can therefore strengthen voluntary tax compliance, as taxpayers believe that the taxes they pay will be used for the benefit of society (Hidayatulloh & Fikrianoor, 2023).

2.2 Review of Empirical Studies

Recent empirical studies consistently demonstrate that behavioral factors play a significant role in explaining taxpayer compliance beyond traditional enforcement mechanisms. Research by Rahim et al. (2023) found that tax morale positively influences taxpayer compliance because taxpayers with stronger moral responsibility are more willing to fulfill their tax obligations voluntarily. This finding supports the behavioral perspective proposed by the Slippery Slope Framework, emphasizing the importance of intrinsic motivation in sustaining compliance.

Similarly, Nurhasan et al. (2025) reported that social norms significantly shape taxpayer behavior. Their findings indicate that taxpayers tend to follow the compliance behavior commonly observed within their social environment. When compliance becomes a prevailing social norm, individuals are encouraged to demonstrate similar compliant behavior, whereas perceptions of widespread tax evasion may weaken compliance intentions.

Institutional trust has also received considerable attention in recent taxation research. Hidayatulloh and Fikrianoor (2023) found that trust in government positively affects taxpayer compliance because taxpayers perceive tax payments as meaningful contributions to public welfare when government institutions are viewed as transparent and accountable. Likewise, Jamel and Cheisviyanny (2024) concluded that confidence in government strengthens taxpayers' willingness to comply voluntarily with tax regulations.

Collectively, these empirical findings consistently indicate that tax morale, social norms, and trust in government are important determinants of taxpayer compliance. However, previous studies have predominantly examined these variables separately, providing opportunities for further research that simultaneously investigates their combined influence within a unified behavioral framework.

2.3 Identification of the Research Gap

Although previous studies have consistently demonstrated the positive influence of tax morale, social norms, and trust in government on taxpayer compliance, several research gaps remain. First, existing studies generally investigate these behavioral factors independently rather than integrating them within the theoretical perspective of the Slippery Slope Framework. Second, prior empirical evidence has largely emphasized individual relationships between behavioral variables and taxpayer compliance, providing limited understanding of their simultaneous contribution to voluntary tax compliance.

Furthermore, differences in institutional environments, taxpayer characteristics, and socio-cultural contexts may produce varying empirical results, suggesting the need for further validation in different research settings. Therefore, this study seeks to address these gaps by examining the combined influence of tax morale, social norms, and trust in government on taxpayer compliance using the Slippery Slope Framework as the primary theoretical foundation.

2.4 Development of the Conceptual Framework

The conceptual framework of this study is developed based on the Slippery Slope

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Framework, which explains taxpayer compliance through behavioral and institutional perspectives. Specifically, this study proposes that taxpayer compliance is influenced by three independent variables: tax morale, social norms, and trust in government. Tax morale represents taxpayers' intrinsic motivation to fulfill tax obligations, social norms reflect the influence of societal expectations on taxpayer behavior, and trust in government captures taxpayers' confidence in public institutions responsible for managing tax revenues.

The relationships among these variables are examined through direct effects on taxpayer compliance. This study does not present a graphical conceptual framework; instead, the conceptual relationships are represented through the theoretical discussion and the research hypotheses developed in the following section.

2.5 Hypotheses or Research Proposition

Tax morale reflects individuals' moral motivation to fulfill their tax obligations. Individuals with strong tax morale tend to voluntarily comply with tax regulations (Rahim et al., 2023). Therefore, the first hypothesis is formulated as follows:

H1: Tax morale positively affects taxpayer compliance.

Social norms influence individual behavior through perceived expectations and behaviors of others. When taxpayers perceive that most people comply with tax regulations, they are more likely to comply as well (Oktafia et al., 2026). Therefore, the second hypothesis is formulated as follows:

H2: Social norms positively affect taxpayer compliance.

Trust in government can strengthen taxpayers' willingness to contribute through taxation because taxpayers believe that tax revenues are managed responsibly (Jamel & Cheisviyanny, 2024). Therefore, the third hypothesis is formulated as follows:

H3: Trust in government positively affects taxpayer compliance.

3. Research Methods

3.1 Research Design

This study employs a quantitative research design to examine the influence of tax morale, social norms, and trust in government on individual taxpayer compliance. A quantitative approach is considered appropriate because the research aims to test hypotheses and analyze the relationships between variables using statistical techniques.

The study adopts a cross-sectional survey method, in which data are collected at a single point in time from individual taxpayers. This design allows the researcher to measure perceptions and behavioral tendencies related to taxation and to statistically assess the influence of the independent variables on taxpayer compliance. Quantitative analysis provides objective and measurable results that can contribute to empirical evidence in behavioral taxation studies.

3.2 Research Context and Setting

The study was conducted in the Indonesian taxation context, focusing on individual taxpayers who are registered under the national tax administration system. Indonesia provides an appropriate research setting because the country's taxation system increasingly emphasizes voluntary compliance while simultaneously strengthening tax administration and enforcement. Consequently, understanding the behavioral determinants of taxpayer compliance, particularly tax morale, social norms, and trust in government, is important for improving tax compliance policies and strengthening public revenue collection.

The survey was administered online through Google Forms, enabling respondents from various regions in Indonesia who met the research criteria to participate voluntarily. This online approach facilitated efficient data collection while expanding the accessibility of potential respondents.

3.3 Population and Sample

The population of this study consists of

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individual taxpayers registered in Indonesia who are required to report and pay taxes in accordance with applicable tax regulations. Due to limitations in accessing the entire population, this study employs a non-probability sampling technique, specifically purposive sampling, to select respondents who meet criteria relevant to the research objectives. The criteria include individuals who are registered taxpayers, have experience in reporting or paying taxes, and are willing to participate in the survey. Based on this sampling technique, a total of 100 respondents were selected as the research sample, which is considered adequate for conducting quantitative statistical analysis to examine the relationships between tax morale, social norms, trust in government, and taxpayer compliance.

3.4 Data Sources and Data Collection

This study utilizes primary data collected directly from respondents through a structured questionnaire. Primary data were chosen because the research aims to capture taxpayers perceptions and attitudes regarding tax morale, social norms, trust in government, and taxpayer compliance. The questionnaire used in this study was adapted from measurement indicators employed in previous empirical studies on taxpayer compliance, particularly Subhan et al. (2023) and Bornman & Ramutumbu (2023) to ensure the validity and reliability of the research instrument. Data collection was conducted using an online survey distributed through Google Forms, which allowed the researcher to efficiently reach individual taxpayers who met the criteria as research respondents.

The questionnaire consisted of two main sections. The first section collected demographic information about respondents, including age, gender, education level, and occupation. The second section contained a series of statements measuring the research variables, namely tax morale, social norms, trust in government, and taxpayer compliance. All statements were measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), to assess the level of respondents' agreement with each statement. Prior to completing the questionnaire, respondents were informed about the purpose of the study and assured that their responses would remain confidential and used solely for academic research purposes.

3.5 Measurement of Variables and Research Instruments

The research instrument was designed to measure four latent constructs, namely tax morale, social norms, trust in government, and taxpayer compliance. Measurement indicators for each construct were adapted from validated instruments developed by Subhan et al. (2023) and Bornman and Ramutumbu (2023) to ensure construct validity and consistency with previous empirical studies.

Tax morale was measured through indicators reflecting taxpayers' intrinsic motivation and moral responsibility in fulfilling tax obligations. Social norms were measured based on respondents' perceptions of societal expectations and the tax compliance behavior of others. Trust in government assessed taxpayers' confidence in the transparency, fairness, and accountability of government institutions in managing tax revenues. Taxpayer compliance was measured using indicators related to respondents' willingness to report income accurately, pay taxes on time, and comply with prevailing tax regulations.

All measurement items employed a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree), where higher scores indicate stronger agreement with each statement. The use of standardized measurement instruments facilitates comparison with previous studies and strengthens the validity and reliability of the research findings.

3.6 Data Analysis Techniques

The data collected in this study were analyzed using IBM SPSS software. The

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analysis began with descriptive statistical analysis to summarize respondents' demographic characteristics and describe the distribution of the research variables. Descriptive statistics provide an overview of the respondents' profiles and the central tendency of each construct measured in the study.

To ensure the quality of the research instrument, validity and reliability tests were subsequently conducted. Instrument validity was assessed using the Pearson Product-Moment Correlation, while reliability was evaluated using Cronbach's Alpha. Prior to hypothesis testing, classical assumption tests including tests of normality, multicollinearity, and heteroscedasticity were performed to verify that the data satisfied the assumptions required for multiple linear regression analysis.

The hypotheses were tested using multiple linear regression analysis to examine the effects of tax morale, social norms, and trust in government on taxpayer compliance. The regression model employed in this study is expressed as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

where:
Y = Taxpayer Compliance
α = Constant
β_1, β_2, β_3 = Regression coefficients
X_1 = Tax Morale
X_2 = Social Norms
X_3 = Trust in Government
ε = Error term

Hypothesis testing was conducted using a 5% significance level (α = 0.05). Each hypothesis was accepted when the corresponding *p*-value was less than 0.05, indicating that the independent variable had a statistically significant effect on taxpayer compliance. This analytical approach enables the study to evaluate the magnitude and direction of the relationships between the independent variables and the dependent variable while ensuring the robustness of the empirical findings.

3.7 Validity, Reliability, and Trustworthiness

Prior to hypothesis testing, the quality of the research instrument was evaluated through validity and reliability testing. Instrument validity was assessed using the Pearson Product-Moment Correlation, in which each questionnaire item was considered valid when the correlation coefficient exceeded the critical value and the significance level was below 0.05.

Instrument reliability was evaluated using Cronbach's Alpha, with coefficient values greater than 0.70 indicating satisfactory internal consistency. Additionally, classical assumption tests including tests of normality, multicollinearity, and heteroscedasticity were conducted to ensure that the regression model satisfied the assumptions required for multiple linear regression analysis.

3.8 Ethical Considerations

Ethical considerations were incorporated throughout the research process. Prior to completing the questionnaire, respondents were informed of the objectives of the study and their voluntary participation. Respondents also received assurance that all responses would remain confidential, anonymous, and used exclusively for academic research purposes.

Participation was entirely voluntary, and respondents had the right to discontinue the survey at any stage without any consequences. No personally identifiable information was collected, ensuring the protection of respondents' privacy and compliance with research ethics principles.

3.9 Research Procedure

The research was conducted through several systematic stages. First, the researcher identified the research problem and reviewed the relevant literature to establish the theoretical foundation and develop the research hypotheses. Second, a structured questionnaire was developed by adapting

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validated measurement instruments from previous studies.

Third, the questionnaire was distributed online using Google Forms to respondents who met the sampling criteria. After the data collection process was completed, the collected responses were screened and coded before being analyzed using IBM SPSS. Finally, descriptive statistics, instrument quality testing, classical assumption testing, multiple linear regression analysis, and hypothesis testing were conducted to answer the research objectives.

3.10 Methodological Limitations

Several methodological limitations should be acknowledged. First, the study employed a cross-sectional design, which captures respondents' perceptions at a single point in time and therefore limits the ability to establish causal relationships over time. Second, the use of purposive sampling and an online survey may restrict the generalizability of the findings to the broader population of Indonesian taxpayers.

Third, the study relied exclusively on self-reported questionnaire data, which may be subject to response bias and social desirability bias. Future studies are encouraged to employ larger and more representative samples, utilize probability sampling techniques, and incorporate longitudinal or mixed-method approaches to provide a more comprehensive understanding of taxpayer compliance behavior.

4. Results and Discussion

4.1 Research Results

4.1.1 Sample Description and Descriptive Statistics

Descriptive statistics describe how research data is presented and explains the data, including minimum, maximum, mean, and standard deviation values. The following descriptive statistics are available from 100 research data sets, covering the variables of tax morale, social norms, trust in government and taxpayer compliance:

Table 1. Descriptive Statistical Test Result

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Compliance	100	22	25	23.85	.833
Tax Morale	100	19	25	22.37	1.686
Social Norms	100	18	25	22.89	1.669
Trust in Government	100	19	25	22.65	1.684
Valid N (listwise)	100				

Source: SPSS data processed (2026)

The descriptive statistics provide an overview of the distribution of the research variables based on 100 valid observations. Taxpayer compliance has a minimum value of 22 and a maximum value of 25, with a mean score of 23.85 and a standard deviation of 0.833, indicating that respondents generally demonstrate a high level of compliance with relatively low variation among responses.

Tax morale shows a minimum value of 19 and a maximum value of 25, with a mean of 22.37 and a standard deviation of 1.686, suggesting that respondents tend to have a relatively strong moral motivation toward paying taxes. Social norms have a minimum value of 18 and a maximum value of 25, with a mean of 22.89 and a standard deviation of 1.669, indicating that respondents generally perceive positive social expectations regarding tax compliance. Meanwhile, trust in government records a minimum value of 19 and a maximum value of 25, with a mean score of 22.65 and a standard deviation of 1.684, reflecting a relatively positive level of trust among respondents toward government institutions in managing tax revenues. Overall,

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the relatively high mean values across all variables suggest that respondents tend to exhibit positive attitudes toward taxation and taxpayer compliance.

4.1.2 Data Quality and Preliminary Analysis

a. Normality Test

Table 2. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.63150872
Most Extreme Differences	Absolute	.059
	Positive	.040
	Negative	-.059
Test Statistic		.059
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: SPSS data processed (2026)

The normality test was conducted using the Kolmogorov–Smirnov test. The results show that the Asymp. Sig. (2-tailed) value is 0.200, which is greater than the significance level of 0.05. This indicates that the residual data are normally distributed. Therefore, the normality assumption required for regression analysis has been satisfied, and the data are appropriate for further statistical analysis.

b. Multicollinearity Test

Table 3. Multicoliniearity Test

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Tax Morale	.832	1.203
	Social Norms	.903	1.108
	Trust in Government	.856	1.168
a. Dependent Variable: Taxpayer Compliance			

Source: SPSS data processed (2026)

The multicollinearity test was conducted to examine whether there is a high correlation among the independent variables in the regression model. Based on the results, the tolerance values for Tax Morale, Social Norms, and Trust in Government are 0.832, 0.903, and 0.856, respectively. These values are all greater than the threshold of 0.10, indicating that there is no strong correlation among the independent variables. In addition, the Variance Inflation Factor (VIF) values for Tax Morale, Social Norms, and Trust in Government are 1.203, 1.108, and 1.168, respectively, which are well below the commonly accepted threshold of 10.

These results indicate that multicollinearity is not present in the regression model, meaning that the independent variables do not strongly correlate with each other. Therefore, each variable can independently explain variations in taxpayer compliance, and the regression

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model can be considered statistically reliable for further hypothesis testing.

c. Heteroskedasticity Test

Based on the heteroscedasticity test results using the Glejser method by regressing the absolute residuals on the independent variables, Tax Morale (Sig. = 0.634), Social Norms (Sig. = 0.147), and Trust in Government (Sig. = 0.104), have significance values greater than 0.05. This indicates that none of the independent variables have a statistically significant effect on the absolute residuals. Therefore, it can be concluded that the regression model does not suffer from heteroscedasticity, meaning that the variance of the residuals is constant (homoscedastic). Hence, the model satisfies the classical assumption related to heteroscedasticity.

4.1.3 Main Analytical Results

a. Multiple Linear Regression

Table 4. Multiple Linear Regression

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	13.898	1.203		11.548	.000
	Tax Morale	.117	.042	.237	2.798	.006
	Social Norms	.122	.041	.243	2.990	.004
	Trust in Government	.201	.041	.406	4.852	.000

a. Dependent Variable: Taxpayer Compliance

Source: SPSS data processed (2026)

The results of the multiple linear regression analysis show the effect of tax morale, social norms, and trust in government on taxpayer compliance. Based on the regression coefficients, the regression equation can be expressed as:

$$TC = 13.898 + 0.117(TM) + 0.122(SC) + 0.201(TG)$$

The results indicate that tax morale has a positive and significant effect on taxpayer compliance with a coefficient value of 0.117, a t-value of 2.798, and a significance value of 0.006, which is less than 0.05. This means that higher tax morale among individuals tends to increase their level of compliance in fulfilling tax obligations.

Similarly, social norms also have a positive and significant influence on taxpayer compliance, as indicated by a coefficient value of 0.122, a t-value of 2.990, and a significance value of 0.004. This finding suggests that individuals who perceive stronger social expectations regarding tax compliance are more likely to comply with tax regulations.

Furthermore, trust in government shows the strongest positive effect on taxpayer compliance, with a coefficient value of 0.201, a t-value of 4.852, and a significance value of 0.000. This indicates that higher levels of trust in government institutions significantly encourage taxpayers to comply with their tax obligations. Overall, these results suggest that tax morale, social norms, and trust in government significantly and positively influence taxpayer compliance.

4.1.4 Hypothesis Testing Results / Key Findings

a. F-Test

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Table 5. F-Test

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	29.268	3	9.756	23.722	.000[b]
	Residual	39.482	96	.411		
	Total	68.750	99			
a. Dependent Variable: Taxpayer Compliance						
b. Predictors: (Constant), Trust in Government, Social Norms, Tax Morale						

Source: SPSS data processed (2026)

The F-test results are used to determine whether the independent variables simultaneously have a significant effect on the dependent variable. Based on the ANOVA table, the regression model produces an F-value of 23.722 with a significance value of 0.000, which is lower than the significance level of 0.05. This indicates that the regression model is statistically significant and suitable for explaining the relationship between the variables in the study.

These results imply that tax morale, social norms, and trust in government simultaneously have a significant effect on taxpayer compliance. In other words, the combination of these behavioral factors collectively contributes to explaining variations in taxpayer compliance among respondents. Therefore, the regression model used in this study is considered appropriate for further analysis and hypothesis testing.

b. Coefficient of Determination (R^2)

Table 6. Coefficient of Determination

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.652[a]	.426	.408	.641
a. Predictors: (Constant), Trust in Government, Social Norms, Tax Morale				
b. Dependent Variable: Taxpayer Compliance				

Source: SPSS data processed (2026)

The coefficient of determination results indicate the explanatory power of the regression model in explaining the dependent variable. Based on the model summary table, the R Square value is 0.426, which means that 42.6% of the variation in taxpayer compliance can be explained by the independent variables, namely tax morale, social norms, and trust in government. Meanwhile, the remaining 57.4% of the variation in taxpayer compliance is influenced by other factors that are not included in this research model.

In addition, the Adjusted R Square value is 0.408, indicating that after adjusting for the number of variables in the model, approximately 40.8% of the variability in taxpayer compliance can still be explained by the three independent variables. The R value of 0.652 also indicates a moderately strong relationship between the independent variables and taxpayer compliance. Therefore, the regression model can be considered to have a moderate explanatory capability in explaining taxpayer compliance behavior.

c. t-Test

The t-test was conducted to examine the partial effect of each independent variable on the dependent variable, namely taxpayer compliance. The results indicate that all independent variables tax morale, social norms, and trust in government have positive

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and statistically significant effects on taxpayer compliance at the 5 percent significance level (α = 0.05).

Tax morale shows a regression coefficient of 0.117 with a t-value of 2.798 and a significance value of 0.006, which is below 0.05. This finding indicates that tax morale has a positive and significant influence on taxpayer compliance, suggesting that individuals with stronger moral motivation toward paying taxes are more likely to comply with tax regulations. Furthermore, social norms produce a regression coefficient of 0.122, a t-value of 2.990, and a significance value of 0.004, indicating that social norms also have a positive and significant effect on taxpayer compliance. This implies that individuals who perceive stronger social expectations regarding tax compliance tend to exhibit higher levels of compliance behavior.

Tust in government demonstrates the strongest effect among the independent variables, with a regression coefficient of 0.201, a t-value of 4.852, and a significance value of 0.000. This result indicates that trust in government has a positive and highly significant influence on taxpayer compliance. In other words, higher levels of trust in government institutions encourage taxpayers to fulfill their tax obligations more willingly. Overall, these findings confirm that tax morale, social norms, and trust in government play significant roles in influencing taxpayer compliance.

4.1.5 Visual Presentation of Results

The research findings are presented using tables to enhance the clarity, accuracy, and readability of the statistical results. Each table is sequentially numbered, provided with a descriptive title, and explicitly referred to within the corresponding discussion to facilitate readers' understanding of the analytical findings. The tables summarize the results of the descriptive statistics, classical assumption tests, multiple linear regression analysis, hypothesis testing, and coefficient of determination, thereby allowing readers to follow the progression of the statistical analysis systematically.

Specifically, Table 1 presents the descriptive statistics of the research variables, providing an overview of respondents' perceptions regarding tax morale, social norms, trust in government, and taxpayer compliance. Tables 2 and 3 report the results of the normality and multicollinearity tests, while the heteroscedasticity test confirms that the regression model satisfies the classical assumptions required for multiple linear regression analysis. Furthermore, Table 4 presents the estimated regression coefficients used to evaluate the direct effects of the independent variables on taxpayer compliance. Finally, Tables 5 and 6 summarize the results of the F-test and the coefficient of determination (R^2), demonstrating the overall significance and explanatory power of the regression model.

Overall, the visual presentation of the results supports the interpretation of the empirical findings by presenting statistical evidence in a concise and systematic manner. The use of well-structured tables enables readers to verify the reported statistical values while strengthening the transparency and credibility of the research findings.

4.2 Research Discussion

4.2.1 Interpretation of Key Findings

a. The Effect of Tax Morale on Taxpayer Compliance

The results of this study indicate that tax morale has a positive and significant effect on taxpayer compliance. This is supported by the regression analysis, which shows a regression coefficient of 0.117, a t-value of 2.798, and a significance value of 0.006, which is lower than the significance level of 0.05. These findings suggest that higher levels of tax morale among taxpayers tend to increase their willingness to comply with tax obligations. In other words, individuals who possess stronger moral motivation toward paying taxes are more likely to demonstrate compliant behavior in fulfilling

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their tax responsibilities.

Tax morale reflects the internal values, ethical beliefs, and sense of responsibility of taxpayers regarding the importance of paying taxes. When individuals perceive tax payment as a moral obligation and a contribution to public welfare, they are more likely to comply voluntarily with tax regulations. This indicates that taxpayer compliance is not solely driven by external enforcement mechanisms such as audits and penalties, but also by intrinsic motivations that shape individuals' attitudes toward taxation.

From a theoretical perspective, this finding supports the Slippery Slope Framework, which explains that taxpayer compliance can arise from both the power of tax authorities and the level of trust and moral motivation among taxpayers. Within this framework, tax morale represents an important internal factor that encourages voluntary compliance. Taxpayers who have strong moral values regarding taxation tend to perceive tax payments as a civic duty that contributes to the development of society and the provision of public goods.

The results of this study suggest that strengthening taxpayers' moral awareness and ethical responsibility toward taxation may significantly improve voluntary compliance. This is consistent with research by Subhan et al. (2023) and Sugiyani et al. (2022) which emphasizes that tax morale acts as a fundamental "social contract" where intrinsic motivation reduces the need for costly external monitoring. Furthermore, (Marfiana et al., 2025) highlights that in diverse institutional environments, fostering a culture of tax ethics is more sustainable for long-term revenue than relying solely on deterrence. Therefore, policymakers should consider strategies that promote tax awareness and ethical responsibility to align individual values with national development goals.

b. The Effect of Social Norms Taxpayer Compliance

The results of this study indicate that social norms have a positive and significant effect on taxpayer compliance. This is supported by the regression analysis results, which show a regression coefficient of 0.122, a t-value of 2.990, and a significance value of 0.004, which is lower than the significance level of 0.05. These findings suggest that stronger social norms regarding tax compliance can encourage individuals to comply with their tax obligations. In other words, taxpayers who perceive that people in their social environment value and practice tax compliance are more likely to demonstrate similar behavior.

Social norms refer to the shared expectations within a society regarding acceptable behavior. In the context of taxation, social norms can influence individuals' decisions by shaping their perceptions of what behaviors are considered appropriate or expected by others. When taxpayers observe that compliance with tax regulations is widely practiced and socially approved, they are more likely to follow these norms in order to maintain social acceptance and avoid social disapproval.

From a theoretical perspective, the influence of social norms on taxpayer compliance can be explained through behavioral and social influence theories, which suggest that individuals tend to adjust their behavior according to the expectations and actions of others in their social environment. In this context, social norms function as an informal mechanism that encourages individuals to comply with tax regulations. Therefore, strengthening positive social norms regarding taxation can contribute to increasing voluntary taxpayer compliance.

The findings of this study highlight the importance of social influence in shaping taxpayer behavior. This is consistent with the research of (Nurhasan et al., 2025) and (Sari & Fauzihardani, 2024) which demonstrates that tax compliance is highly sensitive to "empirical expectations" what individuals believe others are doing and "normative expectations" what they believe others think should be done.

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Furthermore, Wahyudin et al. (2025) reinforces that positive social pressure within a community effectively bridges the gap between individual intention and actual compliant behavior. Consequently, when tax compliance becomes a widely accepted social norm, individuals are more likely to fulfill their tax obligations as part of their collective social responsibility.

c. The Effect of Trust in Government on Taxpayer Compliance

The results of this study indicate that trust in government has a positive and significant effect on taxpayer compliance. Based on the regression analysis, trust in government has a regression coefficient of 0.201, a t-value of 4.852, and a significance value of 0.000, which is lower than the significance level of 0.05. These findings indicate that higher levels of trust in government significantly increase taxpayers' willingness to comply with tax regulations.

Trust in government reflects taxpayers' confidence that public authorities manage tax revenues transparently, fairly, and effectively for the benefit of society. When taxpayers believe that the government uses tax revenues responsibly to provide public goods and services, they are more likely to perceive tax payments as legitimate contributions to national development. As a result, taxpayers become more willing to fulfill their tax obligations voluntarily.

From a theoretical perspective, this finding is consistent with the Slippery Slope Framework, which emphasizes that taxpayer compliance is influenced not only by the enforcement power of tax authorities but also by the level of trust that taxpayers have in government institutions. When trust in government is high, taxpayers tend to cooperate voluntarily with tax authorities, which ultimately leads to higher levels of tax compliance. In this context, trust acts as the "social glue" that fosters a synergistic relationship between the state and its citizens.

The findings of this study suggest that increasing transparency, accountability, and the effectiveness of public services can strengthen public trust in government. This is supported by the research of (Shelvi & Rachmawati, 2025) demonstrates that in the Indonesian context, public trust serves as an emotional anchor that significantly boosts voluntary compliance. Furthermore, Novita & Lasmana (2024) argue that trust in government institutions is the most critical driver in transforming taxpayers' perceptions of taxation from a burden into a civic contribution. Therefore, strengthening institutional integrity is essential for fostering a sustainable culture of compliance.

4.2.2 Comparison with Previous Studies

The findings are generally consistent with previous empirical studies that emphasize the importance of behavioral factors in explaining taxpayer compliance. The positive influence of tax morale supports the findings of Subhan et al. (2023) and Sugiyani et al. (2022), who argued that taxpayers possessing stronger intrinsic motivation and ethical responsibility demonstrate higher voluntary compliance. Likewise, Marfiana et al. (2025) suggested that strengthening tax ethics provides a more sustainable approach to improving tax compliance than relying exclusively on enforcement mechanisms.

Similarly, the positive relationship between social norms and taxpayer compliance confirms the findings reported by Nurhasan et al. (2025) and Sari and Fauzihardani (2024), who found that taxpayers' behavior is strongly influenced by both empirical expectations regarding others' compliance behavior and normative expectations concerning socially acceptable conduct. Furthermore, the results are consistent with Wahyudin et al. (2025), who demonstrated that positive social influence effectively encourages voluntary compliance.

The strongest empirical effect identified in this study concerns trust in government, which is consistent with the findings of Shelvi and Rachmawati (2025) and Novita and

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Lasmana (2024). These studies emphasize that taxpayers are more willing to fulfill their tax obligations when they perceive government institutions as transparent, accountable, and effective in managing public revenues. While the present findings largely corroborate previous research, this study extends the literature by simultaneously examining tax morale, social norms, and trust in government within a single empirical model, thereby providing a more integrated understanding of taxpayer compliance behavior.

4.2.3 Theoretical Contributions

This study contributes to the behavioral taxation literature by providing empirical support for the Slippery Slope Framework (SSF). The findings confirm that taxpayer compliance is influenced not only by the coercive power of tax authorities but also by voluntary behavioral factors represented by tax morale, social norms, and trust in government. The significant positive effects of these variables reinforce the theoretical proposition that sustainable taxpayer compliance is achieved through a combination of institutional trust and intrinsic taxpayer motivation.

Furthermore, the study extends the application of the Slippery Slope Framework by demonstrating that trust in government represents the strongest determinant of taxpayer compliance among the variables examined. This finding suggests that institutional legitimacy and public confidence constitute critical mechanisms for strengthening voluntary compliance in developing countries. Consequently, the study enriches existing theoretical discussions by highlighting the complementary roles of ethical values, social influence, and institutional trust in shaping taxpayer behavior.

4.2.4 Practical and Policy Implications

The findings provide several practical implications for tax authorities and policymakers. First, efforts to improve taxpayer compliance should extend beyond strengthening tax enforcement and should also emphasize the development of taxpayers' ethical awareness through continuous tax education and public campaigns promoting civic responsibility. Enhancing tax morale may foster voluntary compliance while reducing dependence on costly monitoring and enforcement activities.

Second, policymakers should strengthen positive social norms regarding taxation by encouraging public participation, disseminating successful compliance practices, and increasing public awareness of the collective benefits generated by tax revenues. Building a culture in which tax compliance is viewed as a socially accepted and desirable behavior may reinforce voluntary compliance across society.

Third, because trust in government demonstrates the strongest influence on taxpayer compliance, improving institutional transparency, accountability, and the quality of public services should become strategic priorities. Effective public financial management, transparent reporting of tax revenue utilization, and consistent delivery of public services can strengthen taxpayers' confidence in government institutions, thereby encouraging higher levels of voluntary compliance.

4.2.5 Integration with the Research Gap

This study addresses the research gap identified in the literature by integrating three key behavioral determinants tax morale, social norms, and trust in government within a single analytical framework based on the Slippery Slope Framework. Previous studies have predominantly investigated these variables independently or focused primarily on enforcement-oriented approaches to taxpayer compliance. Consequently, limited empirical evidence has been available regarding their combined influence on voluntary taxpayer compliance, particularly within the Indonesian context.

The findings demonstrate that these behavioral factors simultaneously and

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positively influence taxpayer compliance, thereby providing empirical evidence that extends previous studies. Moreover, the stronger influence of trust in government suggests that institutional factors play a more substantial role than individual moral considerations alone in encouraging voluntary compliance. Accordingly, this study contributes to narrowing the existing research gap by providing a more comprehensive behavioral explanation of taxpayer compliance in developing economies.

4.2.6 Acknowledgement of Study Limitations

The findings of this study should be interpreted within several contextual limitations. Although tax morale, social norms, and trust in government significantly explain taxpayer compliance, taxpayer behavior is inherently multidimensional and may also be influenced by other behavioral, institutional, and economic factors that were beyond the scope of the present discussion. Therefore, the interpretation of the findings should be limited to the variables examined in this study.

In addition, the findings reflect taxpayers' perceptions within the Indonesian institutional environment, where cultural values, public trust, and taxation policies may differ from those of other countries. Consequently, the applicability of these findings to different institutional settings should be considered with caution. Future studies are encouraged to examine additional behavioral determinants and compare taxpayer compliance across different institutional and cultural contexts to further advance the behavioral taxation literature.

5. Conclusion

5.1 Summary of Key Findings

This study aims to examine the influence of tax morale, social norms, and trust in government on individual taxpayer compliance. Based on the results of the multiple linear regression analysis, it can be concluded that all independent variables have a positive and significant effect on taxpayer compliance.

First, tax morale has a positive and significant effect on taxpayer compliance. This finding indicates that individuals who possess stronger moral values and a sense of civic responsibility toward taxation tend to comply more willingly with their tax obligations. Tax morale encourages voluntary compliance because taxpayers perceive paying taxes as a moral duty and a contribution to public welfare.

Second, social norms also have a positive and significant influence on taxpayer compliance. This result suggests that taxpayers are influenced by the behavior and expectations of people within their social environment. When individuals perceive that tax compliance is widely practiced and socially expected, they are more likely to demonstrate similar compliant behavior.

Third, trust in government shows the strongest positive and significant effect on taxpayer compliance among the variables examined in this study. This finding implies that taxpayers who trust government institutions and believe that tax revenues are managed transparently and responsibly are more willing to fulfill their tax obligations.

The results support the Slippery Slope Framework, which emphasizes that taxpayer compliance is influenced not only by enforcement mechanisms but also by behavioral factors such as moral motivation, social influence, and institutional trust. These findings highlight the importance of strengthening moral awareness, promoting positive social norms, and increasing public trust in government in order to improve voluntary taxpayer compliance.

5.2 Theoretical Contributions

This study contributes to the behavioral taxation literature by providing empirical support for the Slippery Slope Framework (SSF). The findings confirm that taxpayer compliance is jointly influenced by taxpayers' intrinsic moral motivation, social influence, and institutional trust, thereby reinforcing the

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proposition that voluntary compliance extends beyond coercive enforcement mechanisms.

Furthermore, this study extends previous empirical research by integrating tax morale, social norms, and trust in government into a single analytical framework. While earlier studies have generally examined these behavioral determinants independently, the present research demonstrates their simultaneous contribution to taxpayer compliance within the Indonesian context. The finding that trust in government exerts the strongest influence further enriches the theoretical understanding of taxpayer behavior by highlighting the central role of institutional legitimacy in encouraging voluntary compliance, particularly in developing economies.

5.3 Practical and Policy Implications

The findings provide important implications for tax authorities and policymakers seeking to improve taxpayer compliance. First, tax administration should complement enforcement strategies with initiatives that strengthen taxpayers' ethical awareness through continuous tax education, public campaigns, and civic engagement programs aimed at increasing tax morale.

Second, policymakers should promote positive social norms by encouraging community participation and public communication emphasizing the collective benefits of taxation. Establishing tax compliance as a socially desirable behavior may strengthen voluntary compliance through positive social influence.

Finally, given that trust in government emerged as the strongest predictor of taxpayer compliance, improving institutional transparency, accountability, and the quality of public services should become strategic priorities. Transparent management of tax revenues, effective public expenditure, and consistent delivery of public services are expected to enhance public confidence in government institutions and ultimately strengthen voluntary taxpayer compliance.

5.4 Limitations of the Study

Despite providing empirical evidence regarding the influence of tax morale, social norms, and trust in government on taxpayer compliance, this study has several limitations that should be acknowledged. First, the study uses a relatively limited sample size of 100 respondents, which may not fully represent the broader population of individual taxpayers in Indonesia. Second, the data were collected using a self-reported questionnaire, which may lead to response bias because respondents may provide answers that reflect socially desirable behavior rather than their actual practices. Third, this study only examines three behavioral variables, namely tax morale, social norms, and trust in government, while other factors that may influence taxpayer compliance such as tax knowledge, tax sanctions, perceived fairness of the tax system, and quality of tax services were not included in the research model.

5.5 Directions for Future Research

Future research are encouraged to use larger and more diverse samples in order to improve the generalizability of the findings. Researchers may also consider incorporating additional variables that may influence taxpayer compliance to provide a more comprehensive understanding of taxpayer behavior. Furthermore, future studies could apply different research approaches, such as longitudinal studies or mixed-method approaches, to obtain deeper insights into taxpayers' attitudes and compliance behavior over time. From a practical perspective, policymakers and tax authorities should focus on strengthening tax morale, promoting positive social norms, and improving public trust in government through transparency, accountability, and effective public service delivery in order to enhance voluntary taxpayer compliance.

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