

The Strategy of Developing Taxpayers' Trust in South Sulawesi Province

Mohamad Thahir Haning

Faculty of Social and Political Science, Hasanuddin University of Makassar
thahir.haning@unhas.ac.id

Hasniati

Faculty of Social and Political Science, Hasanuddin University of Makassar
hasniati@unhas.ac.id

Mashuri H.Tahili

Faculty of Social and Political Science, Muhammadiyah University of Luwuk Banggai
mashuri@unismuhluwuk.ac.id

Abstract

The reduced level of tax compliance in Makassar as the capital of South Sulawesi, Indonesia in 2014 to 2016 significantly became an important basis for evaluating the accountability and transparency of tax service performance. This study aims to determine the level of compliance and determinants of tax compliance in three administrative regions of South Sulawesi that represent urban and rural areas, namely, Makassar Selatan, Maros, and Palopo City through a slippery framework. Based on two concepts of economics and public administration for implementing the slopey tax framework, this study then discusses coordination and trust when implementing relationships. Using a qualitative methodology, this study processed and tested the questionnaire through ANOVA to find out the results of differences in tax compliance levels in three administrative regions of South Sulawesi. This study discusses and refutes findings in previous studies. On the one hand accountability and transparency of tax, services are important to increase taxpayer awareness. This at the same time rejects other research perspectives explained the application of coercion and persuasion to tax policies that will increase public confidence and increase taxpayer awareness. The results also showed that there were no significant differences in respondents' perceptions about the role of power and the dimensions of trust in developing public trust. The dimensions of power and trust are identified as vital to increasing the trust and compliance of taxpayers. This study recommends the need to adopt a slippery slope framework in growing and increasing the trust of taxpayers, which is important for higher taxpayer compliance in South Sulawesi Province.

Keywords: *power; slippery slope framework, taxpayers compliance, trust*

INTRODUCTION

Today, tax has become one of the most important sources of financial for the government expenditures in many countries, both developed and developing, including Indonesia. Pursuing to enhance the tax revenue Indonesian government has been trying to implement policies that are tailored toward enhancing the compliance of taxpayers to pay tax. One such policy, entailed the recent implementation of tax amnesty, which aimed at increasing government tax revenues by allowing tax payers to meet their obligations within set timelines. Based on government sources, tax amnesty policy was a resounding success Based on the strategic plan of the Directorate General of Taxes, Ministry of Finance 2015-2019, government aims at increasing tax revenue by among other ways, implementing tax administration reform. To that end, since 2015, the government has implemented programs in a number of areas, including: (1) taxpayer education and awareness in 2015, (2) improvements in law enforcement in 2016. (3) Reconciliation in 2017; (4) Synergy of Agencies: Governments, Agencies, Associations, and Other Persons (ILAP) in 2018; (5) strengthening Independence of the Government Budgetary process (APBN) in 2019. However, the implementation of the five programs has failed to resolve some of the key problems that continue to plague tax administration in Indonesia, inter alia, tax evasion and noncompliance. Low compliance of tax payers which influences tax revenues, and capacity of the government to finance key recurrent and development programs, remains a serious problem in Indonesia and in South Sulawesi.

Based on data obtained from Makassar South City tax administration office, the number of registered of personal income tax payers showed an upward trend from 72, 735, to 77, 942 in 2015 and 2019, respectively. However, based on compliance with tax obligations, data shows a decline from 73.5%, 50.1%, and 47.7% in 2014, 2015, and 2016, respectively (Pratama Tax Administration Office Makasar, 2018). Considering the seriousness of the problem, the research team deems it important to take

measures to reduce level of tax payers 'noncompliance in South Sulawesi province. Previous literature on tax administration underscores the important role that a combination of power and trust strategies play in increasing tax compliance (Kirchler, 2007; Kirchler, Hoelzl, & Wahl, 2008). Some previous research has established a positive association between positive public perception about government performance and tax compliance (Alm et al., 2010; Kirchler and Hoelzl, 2017; Kirchler, Muehlbacher and Kirchler, 2010). Meanwhile, another research showed the importance of public trust in tax administration officials in increasing public participation and compliance (Levi and Stoker, 2000). In essence, in a fully-fledged democracy, citizens have high trust in a government that performance in accordance with their interests and expectations (Kramer and Tyler, 1995; Tyler, 2005, 2003).

To that end, power and trust are crucial to enhancing taxpayer compliance. Moreover, the two concepts, based on political economy and public administration theories, are crucial for the implementation of government policy (Denhardt, 2002; Kim, 2018). One of the drivers of modern bureaucratic reforms is to increase public trust, which is why it has gained the attention of many scholars in public administration and political science disciplines, (Denhardt, 2002; Herzlinger, 1996; Kim, 2005). The 'slippery slope' framework has been used to highlight a strong relationship between power and trust on one hand, and compliance on the other (Kim, 2005; Kirchler et al., 2010; Kogler et al., 2013). Thus, based on previous literature and practice on effective tax administration by, adopting the slippery slope framework is as one of the most effective strategies to increase tax revenue through higher compliance of tax payers. Successful tax administration at the local government level requires carrying out sustained efforts to strengthen financial management capacity (Darmi, 2018). In that backdrop, this research analyzed the impact of adopting the slippery slope framework in reforming tax

administration through changing power and trust relations in three tax administration offices in South Sulawesi, on compliance of tax payers. The analysis used the slippery slope framework on three cases of South Sulawesi province tax administration shed light on developments in compliance and key contributing factors to the process. Specifically, the findings showed there is a difference in the perception concerning the role of power of tax administrators and trust to influencing tax payer compliance among tax administrators, individual and corporate tax payers, simultaneously there was a significant difference in the perception among the three groups of taxpayers such as authority of tax administration officials, individual, and corporate taxpayer. Although, there was a different result especially in individual perception, but it can be ignored in Anova test, because statistically the difference of such coefficient was too small. So that, we can confirmed that in power variable there was a significant relationship in developing the taxpayers' compliance. Such finding can be an important thing to be an input in making government policy in line with the government effort to make the highest tax revenue by leveraging factors that contribute to higher compliance of tax payers. Changing dynamics of power and authority of tax administrators as level of public trust in tax administrators and tax administration institution, should be one of the reforms that are imperative if such a goal is to be achieved.

Low transparency and accountability of tax administration officials, adversely affect tax compliance. Opaque methods tax administration officials use in determining tax burden, which are compounded by bribes they often demand from tax payers, paint serious sources of pain points that tax payers face in meeting their tax obligations. Consequently, tax payers opt to evade tax payment obligations, which contributes to rising noncompliance.

In this article, trust in this article refers to the willingness of tax payers to pay their due taxes on time, in accordance with level of tax burden, which in effect reflects their readiness to abide by existing tax rules and regulations.

Public trust decreases with the public perception that tax administration officials

do not carry out their duties in accordance with tax administration rules and regulations. The same applies to public perception about the way tax administration officials exercise their authority in executing their duties. Projecting power by tax administration officials has adverse effect on public perception about the performance of their duties. The compliance of tax payers in South Sulawesi declines with increasing distrust in tax administration officials, as is the projection of authority that is not in line with public expectations. To that end, power and trust, should influence the compliance of tax payers with their obligations. Previous research posits the existence of such a relationship (Bond-Barnard et al., 2018; Herzlinger, 1996). In that backdrop, research in this area is pertinent because this aspect of tax administration has not received sufficient attention, if at all, in previous research on tax related issues in Indonesia in general and South Sulawesi province, in particular. While a lot of previous research on tax compliance is available, based on our knowledge, there limited, if at all, research that focused on determining the difference in the perception of tax administration officials, individual tax papers and corporate tax payers about tax compliance in three tax administration offices in South Sulawesi province, inter alia, South of Makassar, Maros, and Palopo Municipality.

Based on the theoretical framework and previous empirical research on the relationship between power and authority of tax administration officials and public trust in tax administration institution and officials on one hand and compliance of tax payers on the other, crystallizes into the following hypotheses:

Hypotheses

1. There is no difference of power relationship with public trust of tax payers in developing taxpayers compliance.
2. There is no difference of trust relationship with public trust of tax payers in developing taxpayers compliance.

METHODS

The location of the research was in three locations in South Sulawesi province (Makassar city Tax office, Maros tax office, and Palopo Tax office). The three locations

Table 1. Descriptive Statistics of Respondents

Age	Tax Office Employment			Corporates Tax-payers (registered)			Personal Taxpayer registered		Total of respondents	
	TSO South of Makassar	TSO of Maros	TSO of Palopo	TSO of Maros	TSO of Palopo	TSO South of Makassar	TSO of Maros	TSO of Palopo		
30-40	10	10	10	20	20	30	20	20	30	170
41-50	15	10	10	25	20	20	20	20	20	170
≥51	10	10	10	20	20	20	20	20	20	160
Total	35	30	30	65	60	70	60	60	70	480
Sum of areas	N=95 (19%)			N=195 (41%)			N=190 (40%)			100%

Source: Authors, 2018.

represented urban area (South Makassar Tax office) and rural area (Maros and Palopo Tax offices).

The research used a quantitative research design. The research used both primary and secondary data. Primary data were collected from three tax administration offices, including south of Makassar City, Maros, and Palopo Tax administration offices. Primary data on the perception about the influence and importance of power and trust on tax payer compliance were collected using questionnaires (survey) of the three types of informants, inter alia, individual taxpayers, corporate taxpayers, and tax administration officials, who were sub categorized into three age groups. The sample size used was 20 percent of population at 95 percent level of confidence, which mean that final sample size was 480 respondents. The sample was grouped into age brackets inter alia, 30-40 years old, 41-50 years old, and ≥ 51 years old. Research dimensions, which were used to develop indicators in the questionnaire, comprised power tax authority consisted of coercive, rewards, legitimate, referent, expert and competence (Alm et al., 2010; Kogler et al., 2015, 2013); trust dimension

comprised of tax regulation, trust in the system, trust in government, trust in stored data, and trust in tax administration institution (Gangl et al., 2015; Kirchler, 2007b; Kirchler et al., 2010).

Primary data analysis was based on ANOVA Test, which is as a non-parametric test. The analysis process itself was conducted using SPSS Windows version 24. In this article, we provide two fundamental hypotheses which analyzed the two core dimensions of public trust based slippery slope framework that is power and trust in developing the taxpayers' compliance. In the interpretation of the results research is based on the measuring of the hypothesis result which is the criteria of the accepted or rejected the hypotheses based on the p-value results. The hypothesis will be accepted if the $p\text{-value} \leq \alpha$, means the differences between some of the means are statistically significant. Conversely, we rejected the hypothesis if the results testing is $p\text{-value} \geq \alpha = 0.05$.

Based on Table 3, it is evident that power dimension consists of six aspects inter alia, coercive, rewards and punishment, legitimated, referent, expert, and competence. In analyzing the sample data from three tax

administration offices in South Sulawesi (TSO South Makassar, TSO Maros, and TSO Palopo), involved the comparison of the difference in the perception among three categories of respondents (tax administration officials, individual tax payers and corporate tax payers), each of who is sub grouped into age groups (30-40, 41-50, and above 51 year age groups), about the role that power and trust play in influencing compliance of tax payers. The 5-Likert scale was used to measure the perception of respondents about the three dimensions (power, trust, and compliance), ranging from absolutely disagree (score 1) to strongly agree (score 5).

FINDINGS AND DISCUSSION

Findings

This section elaborates research findings based on the respondents' perceptions based on the variable measuring.

Based on perception of respondents that are presented in Table 3, components of power dimension showed that the 40 % of informants perceived it as legitimated perceived ; 35.8% as competent ; 39.4% as coercive ; 38.8% with respect to rewards and punishment ;45.4% as referent ;and 41.7% as experts Besides, with respect to trust dimension, Table 4 shows that perception of informants about five aspects of trust was that 50.6% in terms of regulation 45.4% in terms of trust in system of tax 46,5% trust in in the government 50,6% trust in stored data and 51%. Trust in the tax institution Table 3 depicts the results in detail.

Hypothesis Testing

This section presents and discusses ANOVA Test results for each dimension, and testing the hypotheses. Based ANOVA test results, tax service personnel perceive power and trust as having no significant influence on taxpayer trust in South Sulawesi Province. Nonetheless, based on age group of respondents, power and trust is perceived to have significant influence on public trust and by implication compliance of tax payers. To that end, results reject the hypothesis that based on the age of tax service personnel, a power and trust are not perceived to have no

significant influence on taxpayer compliance (see Appendixes 2).

Based on ANOVA Test results, power dimension with $N=95$ has the sum of square between groups = 30920.686, $DF= 28$, Mean square 1104.310 and $F_{hit} = 1.799$ in the significance level $\rho=0.026 < 0.05$. On the other hand, the perception of tax service personnel about the trust dimension with $N=95$ found that the sum of square between groups 21328.024, degree of freedom (DF) was 15 and mean square 1421.868 with $F_{hit} = 2.242$; $\rho= 0.011 < 0.05$. That means that there a difference in the perception among tax administration officials about the influence of power on the trust of tax payers.

With respect to the perception of corporate taxpayers about the influence of power and trust on tax payer compliance shows that ANOVA Test results with $N=195$ had sum of square between groups = 227445.407, $DF= 30$, Mean squares = 7581.514 and $F_{hit} = 3.184$ in the significance level $\rho=0.000 < 0.05$ or 0.01. Meanwhile, the perception of corporate taxpayers about trust with $N=195$ indicated that sum of square between groups = 190811.527, $DF= 35$, and mean square 5451.758 with $F_{hit} = 2.030$ and $\rho= 0.002 < 0.05$. The implication is that there is significant difference in the perception of corporate taxpayers about the influence of trust on the trust of taxpayers in fostering the compliance of taxpayers.

Meanwhile, with respect to the perception of individual taxpayers about the influence that power and trust have on compliance with tax obligations, ANOVA test results show no significance difference among taxpayers in that category based on group. ANOVA test results based on number of respondents in the sample of 190 produced sum of square between groups of 155006.031, $DF = 34$, Mean Square =4559.001 and $F_{hit} = 1.696$ in the significance level $\rho= 0.016 < 0.05$. Furthermore, the result indicated that personal taxpayers perception on trust with $N=190$ showed that sum of square between groups = 114550.371, $DF= 21$, and Mean Square 5454.780 and $F_{hit} = 2.005$ and $\rho= 0.008 < 0.05$. In other words, ANOVA results

showed that there is significant difference in the perception of individual taxpayers about the influence that power and trust have on tax payers' compliance.

ANOVA results showed that all hypotheses of the hypotheses were supported, which means that tax administration officials, individual, and corporate tax payers were no different perception about the association with power and trust toward public trust in developing the taxpayers compliance.

Discussions

Testing the public trust in managing public organization in the discipline of public administration is interesting, largely because many public administration scholars have failed to develop a public trust model that is suitable both explores the concept of trust and addresses its antecedents and implications (Kim, 2005). Research finding showed that the tax service personnel perceive power and trust to have significant influence on taxpayers' compliance. Thus, the authority and powers that tax administration officials have in executing their functions and the trust that tax payers have in them and institution they represent, influences their willingness and readiness to comply meet their tax obligations. Findings in this research therefore confirms previous work (Denhardt, 2002; Kogler et al., 2013, 2015). Moreover, finding in this research identified trust as the most important factor that influences public perception about the ability of public organizations deliver their roles and duties (Alwi and H. Tahili, 2017; Kirchler et al., 2015; 2013). By extension, therefore, the research corroborated previous research finding on the importance of institutional factors in effective policy implementation and performance (Shobaruddin, 2019). To that end, reforms in tax administration should target simultaneously tax institution as well as power and authority vested in tax officials and the way it is exercised. Nonetheless, efforts to change service user behavior should also be part of the reform process as Yusriadi (2019) argues, as is human resource development (Sunahwati et al., 2019). , human resource in institution That way, public trust in the institution and the work that tax administration officials do will

be enhanced as are accountability, and good governance (Finn, 1993; Nisa' et al., 2019; Salminen & Ikola-Norrbacka, 2010).

Based on findings, enhanced power and authority of tax administration officials contributes to higher compliance of taxpayers, confirm previous findings (Alm et al., 2010; Bond-Barnard et al., 2018; Feld & Frey, 2002; Muehlbacher et al., 2011; Wahl et al., 2010). Moreover, findings also confirmed seminal work on *slippery slope framework* suggested that showed an association between trust in tax administration, regulation, system, government, cooperation, and responsiveness on one hand, and compliance of taxpayers on the other (Gangl et al., 2015; Kirchler et al., 2008; Muehlbacher & Kirchler, 2010).

Both tax service personnel and corporate taxpayers perceive power and trust important in enhancing the trust of taxpayers, which by extension enhances compliance of taxpayers. The result confirmed previous research on the influence of power and trust on the compliance behavior (Faizal et al., 2017; Wahl et al., 2010). On the contrary, personal taxpayers perceive the power vested in tax administration officials to have no significant influence on the trust of taxpayers' tax. Research findings are in line with previous research findings that established an association of power entrusted with tax administration officials with negative effects on voluntary compliance taxpayer compliance (Siglé et al., 2018), which is attributable to the dissatisfaction, suspicion, and distrust that arises from overemphasis on power of tax administration officials (Stein and Harper, 2003). Nonetheless, study findings are in contrast with the previous research that showed that coercion and persuasion power can improve the compliance of individual taxpayers (Gangl et al., 2015; Prinz et al., 2014; Raven, 2008)

Based on findings in this article recommendations to improve taxpayer compliance include, improving the fairness, accountability, transparency, through trust building measures that are based on norms, practices, and procedures taxpayers use in conducting tax administration duties. Perception of fairness in the tax administration system, and morality, enhances legitimacy of tax administration officials and tax admin-

accountability, transparency, through trust building measures that are based on norms, practices, and procedures taxpayers use in conducting tax administration duties. Perception of fairness in the tax administration system, and morality, enhances legitimacy of tax administration officials and tax administration in the eyes of taxpayers. To that end, improving morality of tax administration officials and fairness of the tax system, is crucial for improving taxpayer compliance.

CONCLUSION

The objective of the research was to determine the influence that power and trust have on tax payer compliance. Research results showed that tax administration officials, individual tax payers and corporate tax payers, perceive power and trust to have significant influence of tax payer compliance. To that end, the slippery slope framework can be adopted in tax administration because it enhances tax payers' compliance, which in turn leads to higher tax revenue. Results of the research contribute to existing knowledge and practice on effective tax administration in general and specifically adopting the slippery slope framework to enhance tax effectiveness and efficiency. Research results also underscore the importance of implementing simultaneous reforms at the institutional and tax administration and management level as doing so achieves the best outcomes in terms of tax payer compliance of. Results of this research point to some key areas that should be reformed if government tax revenues are to be enhanced through higher tax payer compliance. This includes the need for simultaneous reforms in tax administration and management by changing power and authority that is vested in tax officials and the way it is exercised. Integral to that process, are efforts to change tax payer behavior through socialization and tax related public awareness. Improving accountability, good governance and competence and interpersonal relations of tax administration officers through human resource development should also be part of the reform process.

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