

# *Generational Orientation in Tax Compliance*

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## **ABSTRACT**

This study was conducted to examine differences in perceptions of generations X, Y, and Z regarding tax fairness, taxpayer's satisfaction, and social interactions in carrying out tax compliance. Quantitative data were collected through a closed questionnaire distributed to 139 individual taxpayers grouped based on generation criteria. Qualitative data were collected through open questions given to 9 representative taxpayers for each generation. Quantitative data analysis used the Kruskal Wallis method to test the significance of the differences in the three free samples. Qualitative data analysis used flow models, namely: data reduction, data presentation, conclusions drawing, and verification. The results of this study indicate that the attitudes and perceptions of generations X, Y, and Z are not too sharp in showing different reactions, mostly qualitatively in terms of interpreting the dimensions of fairness, taxpayer's satisfaction, and social interaction, which have an impact on taxpayer's compliance. Millennials generation can provide a higher positive response in the dimensions of fairness, taxpayer's satisfaction, and social interaction. It means that the Millennial generation is quite responsive to taxation regulations compared to the older generation. Future research may consider managing individuals by focusing on individual differences rather than relying on generational stereotypes, which may not be prevalent.

**Keywords:** *Generation, Social Interaction, Tax Fairness, Taxpayers' Satisfaction*

## **1. INTRODUCTION**

Reference [1] explained that the fulfilment of fairness by tax authorities and the government could increase taxpayer's morale, thus reducing taxpayer fraud. Likewise, the emphasis is given by [2] that fairness has a strong correlation with the taxpayer's compliance behaviour. Horizontal and vertical fairness become the fundamental principles implemented by the tax authorities in determining tax provisions. Horizontal fairness or analogous to two taxpayers with the same income paying the same tax considered as fairness. [3] underlined the similarity to explain horizontal fairness: tax collection is deemed acceptable if people in the same economic condition become subject to the same amount of tax. On the other hand, vertical fairness emphasizes taxpayers are earning a different amount of income to pay taxes in different amounts. Taxpayers will comply when the administration system suits law enforcement; the tax rate is fair for all taxpayer conditions. Conversely, when the tax authorities' law enforcement tends to be biased or expressing to favour particular taxpayers, this will affect their tax compliance.

Investigations regarding taxpayer's compliance behaviour often rely on economic, ethical, and law enforcement perspectives [4]; [5]; [6]. Taxpayer's compliance behaviour cannot be separated from the influence of social interactions on where taxpayers belong. In the concept of social dilemma, there is a situation of collective action where there is a conflict between individual and collective interests. Consequently, short-term interests will have conflict against long-term collective interests [7]. Research [8] emphasized the existence of social interaction effects such as social norms, uncertainty regarding the possibility of being audited and given tax sanctions, and taxpayers' action as free riders. These conditions create a dilemma for taxpayers to act rationally whether to be compliant or not in carrying out their tax obligations. As rational individuals, taxpayers associate their tax payments with the benefits that should be received from these tax payments. The Big Indonesian Dictionary (KBBI) explains satisfaction as an expression of feeling happy and relieved. [9] analysed the amount of taxpayer's satisfaction with how the government responds to the wishes of taxpayers. When the tax authorities and the government can create a fair and beneficial decision-making process, according to [10], it

will increase satisfaction. It has an impact on the taxpayer's compliance because for taxpayers, rather than giving firm action to taxpayers to continue to carry out compliance during financial difficulties experienced by taxpayers. The government and tax authorities prefer to provide empathy in fiscal stimulus policies by extending tax reporting and providing tax reduction and tax exemption facilities. [11]; [12] According to [13], generation is a social construction in which there is a group of people who have the same age and historical experience. The similarity in age is because they have the same year of birth in 20 years and are in the same social and historical dimensions [14].

Reference [15] clustered generations based on the period of birth, namely: generation X born between January 1965 - December 1976, generation Y or the millennial generation born between January 1977 - December 1997, and generation Z born between 1998 - the present. Attempts to examine behavioural differences in the presence of demographic differences were made by [16] The results show that the United States has the highest tax morale in all countries, followed by Austria and Switzerland. Another study was done about differences in behaviour across generations. The younger generation represented by students and the older generation represented as self-employed explained that the younger generation was less obedient but more responsive to policies than the older age [17]. The description of the characteristics is the composition of taxpayers who will continue to alter along with times. Young people or the millennial generation will become part of the taxpayer population. [18] used millennial generation respondents to investigate the factors that influence tax morale in increasing the number of individual taxpayers in Indonesia in the next few years. Several studies examining cross-generational tax compliance were also conducted by [19]; [20]. The difference in this study compared to previous research is that the research approach used is a mixed-method because it is believed to answer the differences in the meaning (by taxpayers across generations) of satisfaction, tax compliance, and fairness will affect their perceptions of taxes. Also, the mixed-method approach refers to reality from different viewpoints or perspectives [21] so that it does not depend on population representation, which is the focus of quantitative research. Therefore, based on the description above, this study aims to determine whether there are differences in generational perceptions in tax compliance, emphasizing the aspects of fairness, taxpayer satisfaction, and social interaction based on both quantitative and qualitative studies.

## **2. LITERATURE REVIEW**

### **2.1. Generational dan Tax Compliance**

Each generation has its perspectives, which lead to a different concept of fairness. A perception can be

influenced by two factors, namely: response and experience [22]. While growing and developing, a person's past, conceptual thoughts, involvement in an activity, and past perceptions can influence taxpayers' perceptions in the present. The research study by [15] classified it into three generations, namely: generation X (born between January 1965 - December 1976), generation Y or millennial generation (born between January 1977 - December 1997), and generation Z (born between 1998 and now). Generation X is known as an independent and individualist generation. They prefer to be in an environment where there are not many rules and can-do things in their way like a leader [23]. Millennials live at the beginning of the rapid development of information technology, so they have high social interaction and live in freedom. One study described millennials as active in giving opinions and always wishing to be heard [24]. Taxpayer's compliance is an act of obedience and awareness of taxpayers of their obligations regarding periodic and annual tax reporting and payment of the income of one or more businesses under the applicable tax provisions. According to some researchers, compliance is influenced by several factors, namely: economic, political, psychological, individual, and institutional factors [25]; [26]; [27]; [28]. Research shows taxpayers' behaviour who are willing to comply with taxation and think more about how we will comply with it than whether we will abide by the tariff or not [29] The government issued many regulations related to tax compliance; this is an attempt by state authorities to discipline them. [30] summarized research from the Organization for Economic Cooperation and Development in 2009 regarding strategies owned by tax authorities, in which 40% of these strategies are aimed at enforcement, penalties, sanctions, or policies to prevent non-compliance.

### **2.2. Tax Fairness**

The fairness factor in the view of [2] strongly correlates with the taxpayer's compliance behaviour. Vertical fairness is a dominant factor in influencing taxpayer's compliance behaviour. Taxpayers will comply when the administration system is according to law enforcement, and the tax rate can be fair for all taxpayers' conditions. When taxpayers see that the law enforcement by tax authorities tend to favour particular taxpayers, this will affect their tax compliance. There is horizontal fairness based on comparing costs and benefits between people in the same social group.

On the other hand, vertical fairness refers to comparing with other (unequal) social groups, which is different. The difference is that the more significant the ability to pay taxes, the higher the imposed tax rate. The fairness received by taxpayers is an important subject to consider in controlling tax compliance behaviour [31]

Therefore, based on the description above, the research hypothesis is:

H1: There are differences in the perception of tax fairness towards tax compliance behaviour

### **2.3. Taxpayer's Satisfaction**

The word satisfaction comes from Latin, "satis," which means enough, and "facere," which means doing. Satisfaction means a pleasant or positive feeling that is felt when we achieve something we want to achieve. One can feel satisfied with achievement, recognition, discovery, and service. With a sense of satisfaction, someone can give a good response. Taxpayer's satisfaction is a condition in which the wishes, hopes, and needs of the taxpayer are met [32]. Just like customers, taxpayers also have the right to feel satisfied with the services they receive. In the view of [33], taxpayers cannot conduct tax compliance in case they are always under pressure from sanctions and tax audits. Taxpayers who have high morale will be happier in implementing tax provisions when the chance for tax audits and sanctions is lower.

H2: There are differences in cross-generational tax satisfaction towards tax compliance

### **2.4. Social Interaction**

Social interaction is a social relationship in relationships between individuals and individuals, groups with groups, and groups with individuals. Social interaction is divided into social dilemmas, social pressure, and social learning effects. Tax compliance is not only determined by social anxiety but also determined by social difficulties. A social dilemma is a situation of collective action in which there is a conflict between individual and collective interests. Individual consideration in taking action cannot go independently. The joint status can change their behaviour by considering the benefits of changing the strategy. [34] provides informative reviews from different studies, in which, for example, tax compliance behaviour can be seen as a contribution alternative to a social dilemma. Similar to the social dilemma in tax compliance, where short-term personal interests conflict against long-term collective interests [7]. Following the view of [35] which considers taxation as a social act, so that conditional cooperation is an essential determinant of the extent of tax morale and tax avoidance. In case taxpayers believe that tax avoidance is common, then tax morale decreases. However, in case taxpayers believe that other taxpayers are honest, then tax morale will increase. Based on the explanation above, the hypothesis in this study is:

H<sub>3</sub>: There are differences in cross-generational social interaction towards tax compliance

## **3. METHODOLOGY**

The number of respondents used for the quantitative study was 139 individual taxpayers. Respondents were divided into three groups of generations, namely: generation X (born between January 1965 - December 1976), generation Y or millennial generation (born between January 1977 - December 1997), and generation Z (born between 1998 - the present). The quantitative respondents were between 18 years old and 55 years old—the number of male respondents (46.2%) and female (53.8%). Generation Z respondents were 48 people or 34.6%, generation Y respondents were 47 people or 33.8%, and generation X respondents were 44 people or 31.6%. Questionnaire questions for quantitative respondents were distributed online using google form. The number of qualitative respondents was nine, of which three people represented each generation. Data collection for the qualitative study was carried out by giving open questions to every research respondent.

To explore the differences, this study used nine questions representing three variables, namely: fairness, taxpayer's satisfaction, and social interaction. This study asks regarding fairness in incentive during a pandemic, vertical fairness, and horizontal fairness in tax fairness. Respondents responded to each question with answers based on a Likert scale of 1-5. Where (1) to strongly disagree, (2) to disagree, (3) to be neutral, (4) to agree, and (5) to strongly agree. The quantitative analysis was tested using the Kruskal Wallis statistic, which is one of the non-parametric statistical tools in the procedure group for independent samples. This method is used to compare two variables measured from unequal (free) models, in case two or more groups are being compared [36]. The Kruskal-Wallis test is usually used with continuously distributed data, but the data is ordinal, with no interval. The Kruskal-Wallis test can also be used if there is a significant concern about data distribution patterns or if the difference in the number of subjects in a few different groups experiences an extreme breakout. The data in this study will be analysed using a mixed approach. The mixed method is due to the epistemological debate between the positive paradigm. It is oriented towards quantitative analysis and experiments to test hypotheses deductively [37]. [38] mapped that data analysis in mixed method research can be done using elaboration or expansion, initiation, complementary, and contradiction to produce more significant insights. Qualitative data analysis uses a flow model initiated by [39] by focusing on three main activities after data collection: data reduction, data presentation, and conclusions drawing and verification. After data collection through interviews is carried out, researchers will conduct documentation by making interview transcripts to identify informants' statements.

**Table 1.** Table of descriptive statistics and test statistics of tax fairness

Variable	Total Sample	Generation X	Generation Y	Generation Z
Question 1				
Mean	2.83	2.41	3.02	3.04
Sig.	0.18	0.18	0.18	0.18
St. dev	1.23	1.23	1.23	1.23
N	139	44	47	48
Question 2				
Mean	3.31	2.81	3.60	3.48
Sig.	0.22	0.22	0.22	0.22
St. dev	1.34	1.34	1.34	1.34
N	139	44	47	48
Question 3				
Mean	3.56	3.11	3.72	3.81
Sig.	0.87	0.87	0.83	0.87
St. dev	1.59	1.59	1.59	1.59
N	139	44	47	48

## 4. RESULT AND DISCUSSIONS

### 4.1. Differences in cross-generational perceptions of tax fairness

From the results of table 1, Kruskal Wallis, Asymp. sig 0.18 and 0.22 on the tax fairness variable related to tax incentives during the pandemic and horizontal fairness. If  $<0.05$ , then there are cross-generational differences for the fairness aspect in tax incentives. Asymp. sig value for horizontal fairness  $0.22 > 0.05$  and Asymp. sig value for vertical fairness  $0.87 > 0.05$ . It means there is no difference in perception between generations X, Y, and Z regarding the perception of horizontal and vertical fairness. However, in this case, the younger generation, the Millennials, and Z generations have a higher preference for vertical and horizontal fairness than generation X.

The results showed that the perception of tax fairness among generation X, Y, and Z did not show a significant difference. Only Generation X has a negative perception of tax justice in the government's tax incentives during Covid-19. Meanwhile, the perception among the three generations of horizontal and vertical fairness did not show any differences. Because there is only a difference in one case, then the statement of hypothesis H1: There is a difference in the perception of tax fairness on tax compliance behaviour, unacceptable. Also, we can say that the perception of generation has a positive effect on tax compliance.

Qualitative analysis shows differences in fairness preferences related to incentives during the pandemic. Generation X considers that there is still unfairness in the government and tax authorities' tax incentives. Especially in the employee tax exemption incentives, people who are not subject to income tax from the start because their income is below the standard income or non-taxable income. As in the following statement: *"It is unfair, it is not helpful for some taxpayers, and many employees are not subject to income tax from the start."*

Neither generation X, Y, and Z show significant differences in responding to horizontal fairness. The illustration regarding taxation of deposit interest is still considered to fulfil the principle of justice even though it is imposed on taxpayers with different economic abilities. They do not see differences in financial capability as a reason for differentiating tax rate provisions on deposit interests. As stated by respondents from generation Y, *"If the deposit interest rate is the same, the tax rate imposed is the same."*

Likewise, with vertical fairness, all generations view that vertical justice through progressive rates has supported the principle of justice in tax collection. As in the following statement of generation Z respondents: *"Of course, the tax paid by Andy must be greater than Fandi because he follows the income tax calculation based on progressive rates, assuming that both incomes are obtained from the employer."*

#### 4.2. Differences in Cross-Generational Perceptions of Taxpayer's Satisfaction

The results of table 2 Kruskal Wallis test, all three get Asymp. sig <0.05, which indicates that there are differences in perceptions in interpreting taxpayer's satisfaction. Although there are differences in responding to the satisfaction that impacts tax compliance, it can be seen in the descriptive analysis that it is different from generation Y, which in all aspects tested shows the highest response based on the mean value. Generation X gives the lowest response to the three practical factors, namely: the perception that taxes are an investment to the state, the influence of competent tax authorities, and the characteristics of good taxpayers on tax compliance.

The hypothesis to test is as follows H2: There are differences in cross-generational tax satisfaction

towards tax compliance. To answer this hypothesis, we argue that Generation X and Z, who have a good character does not have an influence on tax compliance. Generation Y has different perceptions. For Generation Y, a good character has an effect on taxes because basically, a good character will have a high level of self-awareness. To underline the statement, we can say that H2 is accepted. Respondents from generation X and generation Y agree that the taxes they paid are an investment for the future of the country. Respondents from generation X and Y explain through the following statements:

*"By paying taxes, the government can build public facilities for the benefit of the Indonesian people who need it."*

*"It is correct; indeed, the purpose of taxes is for the welfare of the state which is the welfare of the people. Paying taxes is also for the development of the country."*

**Table 2.** Table of descriptive statistics and test statistics of taxpayer's satisfaction

Variable	Total Sample	Generation X	Generation Y	Generation Z
Question 1				
Mean	3.39	2.93	3.68	3.52
Sig.	0.039	0.039	0.039	0.039
St.dev	1.294	1.294	1.294	1.294
N	139	44	47	48
Question 2				
Mean	3.18	2.68	3.82	3.00
Sig.	0.001	0.001	0.001	0.001
St.dev	1.471	1.471	1.471	1.471
N	139	44	47	48
Question 3				
Mean	3.43	2.82	4.06	3.37
Sig.	0.000	0.000	0.000	0.000
St.dev	1.368	1.368	1.368	1.368
N	139	44	47	48

Respondents from generation X, Y, and Z agree that competent officers have an influence on tax compliance.

Competent officers can help taxpayers to understand better the applicable taxation regulations. This is based on the following statements:

*"When there are officers who are competent, it will be difficult for taxpayers to carry out tax evasion, or to play dirty."*

*"Competent officers can further maximize the level of taxpayer's compliance through education and socialization of applicable laws and regulations."*

Generation X and Z give different responses regarding that tax compliance is influenced by the good characteristics of the taxpayer. Generation X does not see that the good characteristics of the taxpayer have a positive effect on tax implementation.

*"I think this has no effect on tax compliance. For example, in case now there is a good person given the opportunity not to pay taxes, he/she surely will not pay the tax."*

For generation Y or Millennials, the characteristics of taxpayers are inherent and become behavior controllers. Taxpayers with good characteristics must have high morale, so that they will not commit violations in carrying out tax provisions. As according to the following statement:

*"The characteristics are more towards a 'mindset' if taxpayers have the right mindset about taxes, they will give a positive attitude such as obediently paying taxes based on self-awareness."*

*"Good people don't commit tax evasion. People who have good characteristics will surely obey the existing laws."*

### 4.3. Differences in Cross-Generational Perceptions of Social Interaction

The results of table 3 Kruskal Wallis yield the Asymp. sig value 0.349 on social pressure. This means, there are different perceptions between the three generations regarding the existence of social pressure on tax sanctions. The difference in perception is more dominant in the social dilemma with Asymp. sig 0.349. However, it is the opposite of the social learning effects, the Asymp. sig value 0.007 < 0.05. Generation Y, which has the highest mean value, proves that the perception is almost perfect. It can be concluded that significant difference in the perception of social interaction exists in social dilemma and social pressure.

The perception of social interaction between generations X, Y, Z shows a significant difference. Generation X and Z have no different perceptions, they consider that paying the minimum tax is reasonable as long as they take advantage of the tax provisions. Meanwhile, Generation Y believes that tax payment is an act of selfishness. In social interaction, the hypothesis is H3: There is a cross - generational interaction perception of tax, accepted. So it can be concluded that there are perceptions of cross - generational social interaction perceptions of taxes.

**Table 3.** Table descriptive statistics and test statistics of Social interaction

Variable	Total Sample	Generation X	Generation Y	Generation Z
Question 1				
Mean	2.29	2.11	2.36	2.38
Sig.	0.349	0.349	0.349	0.349
St. dev	1.22	1.22	1.22	1.22
N	139	44	47	48
Question 2				
Mean	2.90	2.73	2.94	3.02
Sig.	0.451	0.451	0.451	0.451
St. dev	1.28	1.28	1.28	1.28
N	139	44	47	48
Question 3				
Mean	3.40	2.93	3.94	3.31
Sig.	0.007	0.007	0.007	0.007
St. dev	1.38	1.38	1.38	1.38
N	139	44	47	48

The results of the qualitative analysis show that each generation provides a different answer to the question regarding the motivation to pay tax as minimum as possible. Generation Z respondents agree with tax avoidance measures, because even though they pay according to actual conditions, the possibility of being audited is still high, so the chances of paying additional taxes are greater. This is stated as the following:

*"Agree. Because even though trying to pay taxes as thoroughly as possible, in addition to reducing the potential benefits that can be realized, it cannot eliminate the risk of auditing which can lead to underpayments."*

Generation Y respondents do not approve of minimizing the tax burden. Generally, they think that paying taxes is an obligation as citizens. Fraud in carrying out tax obligations has an impact on state revenue which is used to finance development.

*"It cannot be tolerated, because paying the smallest amount possible by changing the value of the company and then changing the original documents. Obviously, his actions cannot be legally accounted for."*

*"In my opinion, paying the smallest amount of tax is intolerable because after all we as citizens must contribute to helping the country and paying the smallest amount of tax is an act of selfishness."*

Other respondents from generation X and generation Z actually consider that paying the minimum tax is reasonable as long as it utilizes the weaknesses of tax provisions, as in the following statement:

*"In my opinion, it is only natural for taxpayers to want to pay the smallest amount of tax, but it is due to ambiguous government regulations which make taxpayers find holes to commit tax avoidance. Tax authorities who do not investigate tax payments by taxpayers is also one of these factors. "*

Unfair treatment received by taxpayers can affect taxpayer's compliance based on the analysis of the answers of cross-generational respondents. Generation Y respondents connected fair treatment and corruption by public officials as in the following:

*"I agree with this statement because in the last few years a lot of state the money has been corrupted by officials. Therefore, there occurs an idea about why would I pay taxes if the money is corrupted and not to be used to build the country."*

Generation X respondents connected fairness with fraudulent behavior committed by tax officials, as in the following statement:

*"Yes, that's right, actually the tax reference is clear legally, so it is impossible for unfairness to occur in the tax nominal, if there are certain individuals who either intentionally or unintentionally change the regulations*

*or have bad intentions to harm the taxpayer's side, when it reaches this stage, there will automatically be social pressure and it will make individuals avoid taxes because they feel disadvantaged. "*

Generation Z respondents agree with the pressure due to tax sanctions. They argue that the existing tax sanctions make them feel pressured because they are afraid of the sanctions being imposed.

*"Agree. In my opinion, because of the tax sanction, every taxpayer becomes more pressured when the reporting is due because they do not want to be subject to sanctions or fines."*

Respondents from generation Y and generation X actually think that tax sanctions do not cause pressure as long as they are in accordance with the taxpayer's mistakes and can still be accounted for.

*"No, because if you don't make a mistake you won't be pressured. Even if you make a mistake, if the fine can still be accounted for then it is not a problem."*

*"No, because I always pay obediently. Because the income is also not large too, so I am not afraid of the sanctions. More because of awareness and obligation to pay, not because of the sanctions."*

## 5. CONCLUSION

The qualitative analysis in this study can explain the differences in generations X, Y, and Z in responding to the objects tested, namely: tax fairness, taxpayer's satisfaction, and social interaction. Although, in some aspects, both quantitatively and qualitatively, each generation shows the same conclusion. Through the Kruskal test results and based on qualitative tests, it is proven that both generations X, Y, and Z do not have responses or perceptions that are significantly different in terms of fairness regarding the incentives given during the pandemic and the perception of vertical and horizontal fairness. In the view of every generation, the principle of fairness in tax collection occurs when tax imposition is determined based on financial ability/capacity. In horizontal fairness, tax collection, which is determined based on tax collection without considering an economic degree, is still considered to fulfill the fairness principle in tax collection. The underlying consideration relates to the simplicity within tax administration, which must be carried out. As with the incentive policy during the pandemic, each generation does not show a significant difference. They see that the incentive policy is the government's effort to implement fairness and express support towards affected taxpayers experiencing an economic downturn due to the Covid-19 pandemic.



In the context of the taxpayer's satisfaction through quantitative studies, it states that there is a differentiation test in responding to the taxpayer's satisfaction through the Kruskal test. The pros and cons of qualitative test results can be seen in the responses given by generations X, Y, and Z related to the taxpayer's characteristics. For generation X and Z, taxpayers are rational individuals who think taxes are a burden that must be minimized. Therefore, generations X and Z believe that taxpayers with good character will still use the opportunity to avoid taxes. According to generation Y, taxpayers with good character will not do tax evasion because it is against morals.

In the context of social interaction, social dilemmas make taxpayer's compliance behaviour more dynamic, whether to consider individual or collective interests. There is a debate between generations regarding the motivation to minimize the tax burden. Generation Z views that the effort to pay the smallest amount of tax is the anticipation of the tax audit, which will cause them to pay additional taxes. However, for generation Y, minimizing tax payments is a selfish act. For generations X and Z, paying taxes is an obligation as citizens. The same responses given by generations X, Y, and Z are related to the fair treatment that taxpayers should receive. Generations X, Y, and Z explain that unfairness will affect tax compliance. The level of corruption by unscrupulous public officials is high, and tax authorities' fraud is considered a form of injustice. This unfairness will shape perceptions as well as become social pressures that will influence tax compliance behaviour.

Overall, this study's results indicate that the attitudes and perceptions of generations X, Y, and Z are not too sharp in showing different reactions. Mostly qualitatively, in terms of interpreting the dimensions of fairness, taxpayer's satisfaction, and social interactions, which impact the taxpayer's compliance. This study's findings can explore respondents' responses through qualitative interpretation to support quantitative analysis, which is limited to value and number. These findings also indicate that quantitatively, generation Y, known as the Millennial generation, can provide a higher positive response in the dimensions of fairness, taxpayer's satisfaction, and social interaction. This means that generation Y, which will be the largest taxpayer population, is quite responsive to tax provisions on taxation regulations compared to the older. Therefore, this research's added value is the role of the government and tax authorities in approaching and creating various ways to communicate and interact with taxpayers who are neither too old nor too young. Future research may consider managing individuals by focusing on individual differences rather than relying on generational stereotypes, which may not be prevalent.

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