Relationship between Taxpayers and Authorities against Tax Compliance during the Covid'19 Pandemic

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Abstract

Purpose – This study aims to examine the effect of procedural fairness, trust, and commitment factors on taxpayer compliance. This study also examines the commitment factor as a mediator in the relationship between procedural fairness and trust in tax compliance.

Design/methodology/approach – Research respondents are individual taxpayers who work as employees and entrepreneurs. A total of 102 questionnaires to be analysed using Partial Least Square (PLS).

Findings – The results of this study prove that high taxpayer trust and commitment have a positive effect or can increase taxpayer compliance. However, this study proves that procedural fairness has no effect on tax compliance. The results of the mediation test show that commitment can be an intermediary in the relationship between procedural fairness and trust in taxpayer compliance. Overall, the results of this study explain that tax compliance is strongly influenced by the commitment factor, either directly or indirectly as a mediating variable.

Originality/value – The implication of this research proves that commitment is an important factor to increase taxpayer compliance. In the conditions of the Covid 19 pandemic, taxpayers continue to carry out tax obligations, because it is a commitment as citizens. Therefore, it is important for the government and tax authorities to build taxpayer commitment as part of a strategy to improve taxpayer compliance and maintain effective long-term relationships.

Keywords: procedural fairness, trust, commitment, tax compliance, covid'19

INTRODUCTION

The Covid 19 pandemic has caused substantial economic turmoil, which majorly impacted the economy in Indonesia. The weakening of financial transactions has resulted in layoffs, resulting in reduced household income, which caused the decline of purchasing power or household consumption. The Covid 19 pandemic has led to weak investment, which has resulted in the cessation of business activities. Covid 19 has a global impact, so that cross-border transactions have also decreased significantly. The continuation of the Covid 19 pandemic's effects is a correction to the State Budget (*APBN*). It is recorded that the government has made two revisions to the posture of the 2020 State Budget. Initially, Presidential Decree number 54/2020 concerning changes in posture and details of the 2020 State Budget was already made. Based on Presidential rules, the government sets a budget

deficit of IDR 852.93 trillion or 5.02% of Gross Domestic Product (GDP). Then the government revised Perpres 54/2020 by issuing Presidential Decree No. 72/2020, which stipulates financing or budget deficit of IDR 1,039 trillion or 6.37% of GDP. Anticipating the widening budget deficit, the tax authorities do not necessarily issue a policy of expanding tax objects expansively or enforcing law enforcement aggressively. In many studies, coercive models of enforcing compliance through sanctions, fines, and tax audits are counterproductive to taxpayer compliance (Devos, 2014; Gangl, Hofmann, Hartl, & Kirchler, 2015; Hofmann, Gangl, Kirchler, & Stark, 2014).

Tax authorities need to take conservative steps, including in creating tax regulations during the Covid 19 period. Lang (2015) explains that tax reform's essential steps are to involve taxpayers in formulating tax regulations or policies. Engage taxpayers in tax policy formulation and provide assurance and consider the sense of justice that can benefit the taxpayer (Lang 2015). The steps taken by the tax authorities are efforts to implement procedural fairness in formulating taxation provisions. According to Ivancevich, Konopaske, and Matteson (2005), procedural fairness in the organization's concept refers to fairness that is suggested about standards and procedures in an organization as a tool in making decisions regarding resource allocation. Ivancevich et al. (2005) explain that procedural fairness has a positive impact: creating commitment, loyalty, trust in the organization, and improving employee performance. Within the context of taxation, procedural fairness emphasizes impact on the level of resistance measured by the distance between the social distance between taxpayers and tax authorities, which indicates the level of tax compliance (Murphy & Cherney, 2012).

Dijke, Gobena, and Verboon (2019) and Lang (2015) explain that tax authorities can stimulate a higher voluntary tax compliance level. The government processes the taxation policy with procedures that are free of their interests, basing tax decisions on accurate information, and letting taxpayers voice their opinions in making decisions. The views of Sunshine and Tyler (2003) and Hartner, Rechberger, Kirchler, and Schabmann (2008) can form the motivation of taxpayers to accept the legitimacy power implemented by the tax authorities to increase taxpayer compliance. According to the procedure, the government and tax authorities take fair decisions and provide respect and appropriate treatment to taxpayers to reward obedience and commitment to carrying out tax provisions. On the other hand, Murphy, Bradford, and Jackson (2015) identify the internalization of intrinsic motivation in procedural fairness as a more decisive factor affecting taxpayer compliance compared to the implementation of sanctions.

The built trust will create a positive and mutually beneficial interaction between taxpayers and the government to reduce the taxpayer's aggressive behavior (Kastlunger, Lozza, Kirchlera, & Schabmanna, 2013; Kirchler, Hoelzl, & Wahl, 2008). Maintaining the trust of taxpayers who are experiencing economic downturns due to Covid 19 is not easy. Kaplanoglou, Rapanos, and Daskalakis (2016) suggest the need to combine economic and psychological perspectives in determining taxation provisions to maintain trust impacting tax compliance. Taxpayer compliance can be seen from the extent to which tax authorities can control and balance the factors of coercive and legitimate power in producing tax provisions during the Covid 19 pandemic. Trust is still a central topic in tax research because tax authorities and the government are always faced with classic problems when taxpayer trust is low.

Within the traditional view, when the rate of detection and witness to tax fraud is lower than the extensive benefits of tax fraud, taxpayers will reason to maximize the received profits from committing tax fraud (Allingham & Sandmo, 1972). Likewise, when the taxpayer is in an equity condition that is not equal to other taxpayers or is not proportional to the tax paid, it will produce a different tax compliance level (Castro & Rizzo, 2014). This statement confirms that taxpayer compliance behavior is influenced by social exchanges between taxpayers and the government and tax authorities. Knippenberg and Sleebos (2006) underline the importance of presenting commitment in these relations in the context of social interactions between taxpayers and the government and tax institutions. In the marketing concept, trust and commitment are the intervening keys in developing and maintaining long-term relationships with customers who have a high level of relationship adjustment to the organization (Morgan & Hunt, 1994). The relationship between taxpayers and tax authorities is a long-term relationship. In this study, it is necessary to explore the inherent interdependence and reciprocity in this relationship by examining the commitment factor. Also, Marta & Eliyana (2019) explain that commitment is a strong desire for a group that arises from within the individual to fulfill the agreed promise while at the same time expressing loyalty and striving for the organization, as well as emotional involvement. Bornman and Wessels (2017) see the relevance of taxpayer commitment as a factor that shapes the willingness to comply with taxes. According to Gangl, Hofmann, & Kirchler (2015), the commitment of taxpayers involves intrinsic motivation, namely moral factors and responsibility to be honest and self-internalize that paying taxes is an idea to contribute actively to create mutual welfare.

Tax compliance is a problematic fact that needs to be handled from a different perspective and scientific background. Therefore, government fiscal policies, including incentives, are issued to control the social and economic conditions due to the impact. Covid 19 becomes the proof proving whether the procedure is a representation of procedural fairness according to taxpayers. On the other hand, the government's relief through providing incentives during the Covid 19 pandemic is an effort to bring taxpayer satisfaction to maintain taxpayer trust. Correspondingly, the World Bank (2020) observes that the lack of mandatory confidence in the state's role as tax collectors and service providers remains a strong disincentive for many prospective taxpayers to enter the formal economy or fulfill tax obligations. Although trust is often an essential factor that is tested in many studies, however, taxpayers and the government, as well as tax authorities, are involved in a long-term relationship that must rely on not only trust but also commitment (Kastlunger et al., 2013; Siglé, Goslinga, Speklé, Hel, & Veldhuizen, 2018).

Therefore, attempts to examine the factors that affect compliance in the past 19 pandemics Covid interesting to study. This study elaborates on the commitment and trust factors in a tax compliance model. The commitment factor in this study becomes a mediating variable. In marketing research, the commitment is often placed as a mediator to determine customer loyal to the seller (Estelle van Tonder, 2016). Another added value is that exploration of commitment as a tax compliance concept has not been widely used in tax research. Based on Bornman and Wessels (2017) arguments, commitment serves as a behavior driver or part of individual motivation.

Social Exchange Theory and Heuristic Fairness Theory

The social exchange theory in this study is associated with a social contract between taxpayers and the government to exchange achievements. Tax authorities legally oblige citizens to carry out their obligations and obtain the protection of their rights as taxpayers following the provisions of tax laws and regulations. (Umar, Derashid, & Ibrahim, 2017). The social exchange theory underlies the economic exchange between the taxpayer and the government. The government's failure to provide adequate public services will impact decreasing taxpayer compliance (Seung - Hyun Lee, Omer N. Gokalp, Jinsil Kim, 2019). The concept of social exchange becomes real when factors such as corruption, high tax compliance costs, justice will affect the taxpayer's motivation to comply.

Liu & Den (2011) explain one of the critical factors in the concept of social exchange, is the commitment factor. Social exchange theory can be realized when each party is committed to making a balanced exchange. Commitment is formed when the relationship between taxpayers and the government is developed based on mutual trust. Commitment in the concept of Meyer, Allen, and Smith (1993) is a psychological state that characterizes the relationship between employees and organizations that have implications for the decision to continue or not membership in the organization. Employees will be increasingly committed when the organization provides opportunities for benefits, for example, financial support and career advancement, thus creating an obligation to reciprocate the organization's treatment (Meyer et al., 1993; Yiğit, 2016)

Bos, Lind, Vermunt, and Wilke (1997) explain that Heuristic fairness theory is a psychological analysis of how people shape judgment and fairness. Heuristic fairness is used as a study material to assess fairness in the decision-making process, called procedural fairness. Procedural fairness in the concept of organizational theory is the consideration made by employees regarding the perceived fairness of the organization's processes and procedures to arrive at a decision, for example, relating to promotions, salary increases, and allocation of bonus payments (Ivancevich et al., 2005). Wenzel (2002) describes Thibaut and Walker (1975) views regarding procedural fairness, which focuses on decision control as a core criterion for achieving procedural fairness that accommodates people to voice their interests and inputs in the decision-making process. Therefore, the implementation of procedural fairness in decision making is free of any personal or group interests. In the context of taxation, procedural fairness is relevant to how taxpayers form perceptions against it.

Hypotheses Development

Fairness in tax compliance research can be studied using the heuristic fairness theory. Bos, Lind, Vermunt, and Wilke (1997) explain that heuristic fairness is a concept capable of assessing procedural fairness. Heuristic fairness theory is used to determine tax authorities' ability to carry out procedural actions that can benefit taxpayers reasonably. Olson (2015) relates procedural fairness to how individuals should get fair treatment. Procedural fairness talks about perceived fairness, starting with decision-making procedures and resource allocation decisions (Gobena & Van Dijke, 2017). The decision-making process is considered fair if it is consistent, uses accurate information, and the resulting decisions are free of personal interests. Procedural fairness leads to positive attitudes and coordinated responses in response to the implementation of regulatory provisions, for example, law enforcement and work relations. Procedural fairness also concerns the transparency of decisions regarding awards, promotions, and resource allocation (He, Zhu, & Zheng, 2013). Procedural fairness also focuses on processes, achieving predetermined goals, and distributing rewards and sanctions (Balassiano & Salles, 2012).

According to Hartner et al. (2008), procedural fairness can affect tax compliance in case the tax authorities can provide fair and respectful treatment based on procedures to taxpayers.

As a result, they will pay the entire amount of the owed tax. Rather than giving firm action to taxpayers to maintain compliance during financial difficulties, the government and tax authorities prefer to provide empathy in the form of fiscal stimulus policies through extending tax reporting as well as giving tax reduction and tax exemption facilities (Murphy, 2003; Murphy & Cherney, 2015). Based on the explanation above, the hypothesis is built

H1: Procedural fairness has a positive effect on tax compliance

Silva, Guerreiro, and Flores (2019) emphasize the importance of underpinning the relationship between taxpayers and government with trust to improve tax compliance. The trust factor is an important indicator because it involves taxpayer morale, which is a condition that encourages taxpayers based on intrinsic motivation to comply. Trust is considered to be more capable of improving taxpayer compliance than law enforcement through audits and sanctions (Mas'ud, Manaf, & Saad, 2019). Trust is a significant predictor of voluntary tax compliance (Kirchler, Kogler, & Muehlbacher, 2014). Gangl, Hofmann, Hartl, and Berkics (2019) emphasize that a psychological approach is needed to understand taxpayer compliance behavior.

Law enforcement will not have an impact on tax compliance if it ignores taxpayer trust. The relationship between taxpayers and tax authorities is a social contract that must be based on trust. Both the taxpayer and the government carry their obligations and obtain rights according to taxation provisions. The social contract can be explained by social exchange theory, where taxpayers ask the government or tax authorities to provide an equal exchange according to their tax payment contributions. Therefore, Lee, Gokalp, and Kim (2019) and Umar et al. (2017) explained that taxpayer compliance would be influenced by the belief that the government and tax authorities can enforce social contracts. Based on the description above, a hypothesis is built.

H2: Trust has a positive effect on tax compliance

Based on the Heuristic justice theory, procedural fairness in taxation refers to how the authority is treated in the policymaking process. Policy setting is expected to follow a fair, transparent, procedural technique, using accurate information for decision making, so that the results of these decisions are free from personal interests (Olson, 2015; Gobena, 2017). According to Tyler (2003), procedural fairness affects the long-term relationship between individuals and regulators. Individuals will comply when the process of formulating the policy is neutral. Nauri (2016) states that procedural fairness perceptions will significantly predict employee organizational commitment, promotion decisions, and intention to leave the organization.

Lavelle et al. (2009) showed the influence of procedural fairness on organizational members' intention to behave voluntarily outside of their duties and responsibilities. Efforts to uphold procedural fairness are essential because they are related to economic motives. Therefore, it is stated that the implementation of procedural fairness can increase employee cooperation to achieve organizational goals and be based on expectations of economic benefits and efforts to maintain long-term relationships (Quratulain, Khan, & Sabharwal, 2019). Therefore, demands for implementing procedural fairness to realize the common interest that carries high rational and normative motives. Based on the description above, a hypothesis is built.

H3: Procedural fairness has a positive effect on commitment.

Commitment is an agreement or psychological construct between the organization and its members that will influence their decision to be loyal to the organization. Meyer et al. (1993) divided commitment into three dimensions: affective, normative, and calculative commitment.

Affective commitment is concerned with the individual's aspiration to continue the relationship. Normative commitment refers to the individual's feeling of obligation to remain in the relationship, and calculative commitment refers to the individual's willingness to continue the relationship. In the context of taxation, commitment is associated with the exchange of benefits.

Commitment emphasizes reciprocity and appreciation for the government's positive actions (Koessler, Torgler, Lars P. Feld, and Frey, 2018). The commitment that has a positive effect on tax compliance is also associated with a feeling of love for the country and paying taxes is a form of service to the state (Bornman & Wessels, 2017). Based on the description above, a hypothesis is built.

H4: Commitment has a positive effect on tax compliance.

The higher the taxpayer's trust, the taxpayer compliance will also increase. Trust is an essential factor in maintaining the long-term relationships of an organization and its members. Trust is the belief that an organization can be relied on to make decisions that are beneficial to members of the organization (Cook and Wall, 1980). Suppose trust rests on a person's beliefs. In that case, commitment, according to Cook and Wall (1980), refers to affective reactions, namely feelings of attachment to organizational members to the goals and values of the organization. Trust in Brown, Crosno, and YingTong (2019) 's research is considered to increase commitment because each party can provide confidence to invest and maintain long-term relationships. Organizations that can keep promises are competent in carrying out duties and responsibilities, respect business partners, will build trust, and increase commitment (Palmatier, Houston, & Dant, 2013).

In the context of tax research, trust that affects commitment can be influenced by moral factors and the intensity of good communication between taxpayers and the government through a series of tax policies that benefit the two parties. Based on the description above, a hypothesis is built.

H5: Trust has a positive effect on commitment.

METHODS

This research population is Indonesia's taxpayer with income, whether from employment, Independent Personal Services, or business. The sampling technique is using purposive sampling to get the 102 respondents. The criteria of this sample are Indonesian citizens who owned a Tax Identification Number. This study used a Likert scale to measure taxpayer behavior in measuring the behavior, opinions, and perceptions of taxpayer compliance during the Covid 19 pandemic. Respondents' answers were measured on a scale of 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = totally agree. Data analysis in this study used the Structural Equation Model (SEM) with the WarpPLS approach. The research sample was individual taxpayers. Data were collected by accidentally distributing online questionnaires. The method of distributing the questionnaire was carried out using purposive sampling so that the research respondents, namely individual taxpayers, were following the problems in the study. The research instrument consisted of five variables, which were operationalized in several questions in the questionnaire.

Procedural fairness relates to how the tax authorities implement procedures reasonably to get a more positive response than the officers who unfairly impose guidelines. This positive response will affect taxpayers so that they have a high level of compliance as well. Procedural fairness was measured by several indicators such as fairness, respect, neutrality, and trustworthy treatment from the tax authorities. The indicator was adopted from (Murphy et al., 2015). Trust explains how much society has the value of trust in the tax authority. Trust was

also considered to be a basis for creating voluntary cooperation. Trust could be measured by several indicators such as affect-based trust and cognitive-based trust, which were adopted from the research of Gobena and Van Dijke (2016). The commitment was measured by several indicators such as affective, normative, and continuity, as Lariviere, L. Keiningham, Cooil, Aksoy, and C. Malthouse (2014) assumed.

Tax compliance was measured by several questions that refer to how taxpayers continue to fulfill their tax obligations during pandemic voluntarily, stay compliant as taxpayers through applications provided by the government to support taxpayers during a pandemic, and also how active taxpayers update their knowledge of regulations regarding taxation and incentives offered by the government (Inasius, 2019)

RESULTS AND DISCUSSION
Results

Structural Equation Modeling (SEM) is a model proposed as the framework in this study. For the next step, the SEM model will be tested using two testing phases, namely the outer model and the inner model. SEM is an added value that this model considers the presence or absence of measurement errors for variables that cannot be measured directly (Hair, Hollingsworth, Randolph, & Chong, 2017). When measurements were conducted, Cronbach's Alpha value acted as a reference. A value of 0.5 to 0.6 can be categorized as a value that is sufficient for reliability. The model must be re-estimated in case there are indicators with a loading factor <0.5. For values >0.6 to 1 indicates that the reliability is getting higher too. In this study, the numbers used were the loading factor with a value of >0.6.

The questionnaire distributed online obtained results from 102 respondents. All respondents had NPWP from 1986 to 2020. 58.8% of the respondents were male, and 41.2% were female. Most respondents' jobs were private employees and entrepreneurs. 84% of the respondents' domicile were from Surabaya, and the rest were scattered in Jakarta, Medan, Sidoarjo, Tuban, Blitar, Malang, Tanger, and Semarang. The educational background of the majority of respondents was undergraduate; the rest were high school and postgraduate.

Table 1. General Information

Characteristic	Total	Percentage %
Gender		
Male	60	58,8
Female	42	41,2
Tax Identity Ownership (Year)		
1986	1	1,0
1992	1	1,0
1997	1	1,0
1998	1	1,0
2000	3	2,9
2001	1	1,0
2005	3	2,9
2007	1	1,0
2008	3	2,9
2009	3	2,9
2010	1	1,0
2012	6	5,9
2013	4	3,9

2014	1	1,0
2015	7	6,9
2016	5	4,9
2017	9	8,8
2018	11	10,8
2019	25	24,5
2020	15	14,7

Occupation		
Pengusaha (entrepreneur)	22	21,6
Pekerja Bebas (Independent Personal Services)	24	23,5
Karyawan Swasta (private employee)	52	51,0
Lain lain (others)	4	3,9

City		
Surabaya	84	82,4
Jakarta	6	5,9
Medan	5	4,9
Sidoarjo	2	2,0
Blitar	1	1,0
Tuban	1	1,0
Tangerang	1	1,0
Semarang	1	1,0
Malang	1	1,0

Education		
High School	14	13,7
Undergraduate	82	80,4
Postgraduate	6	5,9

Outer Model Analysis

To determine the research instrument used to present measurement concepts consistently without any bias or not, an outer model measurement analysis was carried out. There were several tests carried out in the outer model, namely composite reliability, Cronbach's alpha, and discriminant validity. Good and quite suitable reliability are in values>0.5 to 0.6 (Usakli & Kucukergin, 2018). Variables with numbers 0.6 to 1 become very reliable values when measured based on composite reliability and Cronbach's Alpha according to table 2. The following are the results of data processing for PLS.

Tabel 2. Reliability and Convergent Validity

Variable	Indicator	Loading factor	Composite Reliability	Cronbach's Alpha	AVE
Procedural Fairness (PF)	Biased policy	0.638	0.818	0.702	0.530
	Cooperation with taxpayers	0.800			
	Digital product taxation	0.748			
	New Normal era policy	0.718			
Trust (T)	Satisfaction towards taxation incentives	0.654	0.871	0.822	0.531

Construct	Item				
	Law certainty	0.804			
	Administration easiness	0.759			
	Administration simplicity	0.680			
	Effective dispute resolution	0.716			
	Maximum service during pandemic	0.748			
Commitment (C)	Support towards tax provisions in pandemic era	0.749	0.889	0.842	0.618
	Utilization of digital services	0.690			
	Consistency to carry out tax obligations	0.772			
	Paying tax is contribution	0.791			
	Continue to pay taxes in New Normal Era	0.911			
Tax Compliance (TC)	Compliance and information technology	0.782	0.895	0.853	0.630
	Willingness to use information technology	0.810			
	Fulfil tax obligations properly	0.753			
	Cooperatively paying taxes	0.797			
	Support towards digital-based services	0.825			

The basis used in the reliability test is the value of composite reliability coefficients and Cronbach's alpha coefficients with results above 0.7. The result of Average Variance Extracted (AVE) must have a value > 0.5 (Ali, Rasoolimanesh, Sarstedt, Ringle, & Ryu, 2018). Therefore, the results in Table 4 have shown that the questionnaire instrument in this study has met the requirements of the reliability test.

Discriminant validity is the degree to which the measurement results of a concept can differentiate themselves from the measurement results of other ideas theoretically must be different. Discriminant validity is also part of the outer model. The requirement to fulfil this discriminant validity requirement is that the combined loading and cross-loadings show that the loading to another construct (cross-loading) is lower than that of that construct.

Table 3. Discriminant Validity Cross Loadings

	PF	Trust	Commit	TC	SE	P-value
PF1	(0.638)	-0.336	-0.262	0.476	0.083	<0.001
PF2	(0.800)	-0.187	0.139	-0.156	0.080	<0.001
PF3	(0.748)	0.139	0.137	0.243	0.081	<0.001
PF4	(0.718)	0.363	-0.065	0.004	0.082	<0.001
T1	0.319	(0.654)	0.307	-0.048	0.083	<0.001
T2	0.128	(0.804)	-0.031	-0.115	0.080	<0.001
T3	-0.067	(0.759)	0.024	0.000	0.081	<0.001
T4	-0.310	(0.680)	0.213	-0.130	0.082	<0.001
T5	-0.116	(0.716)	-0.205	0.155	0.082	<0.001
T6	0.044	(0.748)	0.257	0.136	0.081	<0.001

C1	0.072	0.142	(0.749)	-0.206	0.081	<0.001
C2	0.185	-0.084	(0.690)	0.271	0.082	<0.001
C3	-0.242	0.064	(0.772)	-0.051	0.080	<0.001
C4	0.155	-0.180	(0.791)	-0.007	0.080	<0.001
C5	-0.129	0.049	(0.911)	0.013	0.077	<0.001
TC1	-0.026	0.093	-0.452	(0.782)	0.080	<0.001
TC2	-0.124	0.077	-0.090	(0.810)	0.080	<0.001
TC3	-0.111	0.014	0.341	(0.753)	0.081	<0.001
TC4	0.127	-0.160	0.247	(0.797)	0.080	<0.001
TC5	0.125	0.022	-0.033	(0.825)	0.079	<0.001

Another method that can be used by looking at view correlations among latent variables.

Table 4. Discriminant Validity

Variable	Procedural Fairness (PF)	Trust (T)	Commitment (C)	Tax Compliance (TC)
PF	(0.728)			
T	0.619	(0.728)		
C	0.465	0.469	(0.786)	
TC	0.391	0.489	0.763	(0.794)

According to the result presented in table 3 and 4, the discriminant validity requirements have been fulfilled.

Inner Model Analysis

Inner model testing examined the effect between construct and R-squared (ARS). This test was evaluated using the p-value to determine the effect of the independent variable on the dependent variable. The benchmark used is p-value with a result <0.05, which indicates that the hypothesis is acceptable which means it has an effect. Table 5 shows the output of the fit indices model presented based on testing. Evaluation of the structural model includes test fit model, path coefficient, and R^2. The model fit test must be done before testing the significance of the path coefficient and R^2. This model fit test is used to determine whether a model matches with the data. In the model fit test, there are 3 test indices, Average Path Coefficient (APC), Average R-squared (ARS), and Average Variance Factor (AVIF). APC and ARS will be accepted as long as the p-value is <0.05 and the AVIF is less than 5.

Table 5. Model Fit and Quality Indices

	Index	P-value	Criteria	Explanation
APC	0.302	<0.001	P<0.05	Acceptable
ARS	0.451	<0.001	P<0.05	Acceptable
AARS	0.438	<0.001	P<0.05	Acceptable
AVIF	1.514		≤ 5, Ideal <3.3	Ideal

AFVIF	2.177	≤ 5, Ideal <3.3	Ideal
GoF	0.510	Small ≥= 0.1	Large
		Medium ≥=0.25	
		Large ≥=0.36	
SPR	0.800	≥0.7, ideal = 1	Acceptable
RSCR	0.982	≥0.9, ideal = 1	Acceptable
SSR	1.000	≥0.7	Acceptable
NLBCDR	1.000	≥0.7	Acceptable

Figure 1 below describes the results of the study path analysis explained using the information in Table 5. According to Table 5, this research has APC and ARS numbers with a p-value <0.05, and the number AVIF is <5. It can be concluded that the inner model has fulfilled fit model requirements.

Figure 1. Output of Structural Model
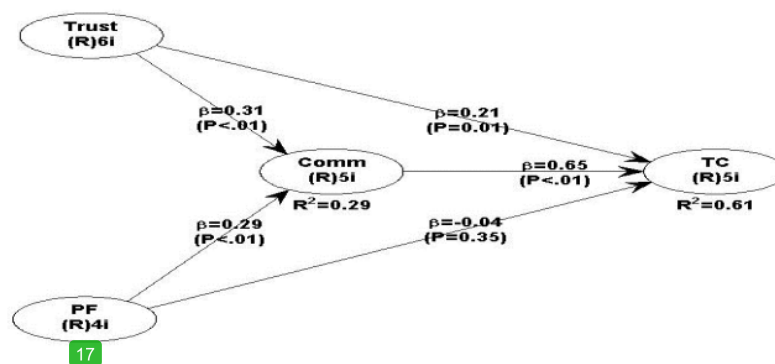
Based on the results of the study model above, it can be concluded that there is a direct influence between the variables in Table 6.

Table 6. Hypothesis Testing

Direct Effect			Path Coefficient	P-value
T	→	TC	0.211	0.013*
PF	→	TC	-0.038	0.349
C	→	TC	0.654	<0.001**
T*C	→	TC	0.312	<0.001**
PF*C	→	TC	0.295	<0.001**

P Value: Sig *= 5% and ** Sig = 1%

Discussions

Table 6 shows that the variable trust significantly impacts tax compliance, demonstrated by the number of p-value <0.05. Unlike a variable trust, variable procedural fairness has no substantial effect on tax compliance shown by the number of p-value 0.349. Besides that, inconsistent commitment, Trust*Commitment, and PF*Commitment have been highly significant, demonstrated by the number of p-values <0.01. The hypothesis testing results in Table 6 reject the first hypothesis with a value of p = 0.349 with the path coefficient β = -0.038. These results indicate that procedural fairness does not affect tax compliance.

Taxpayers do not consider whether the policies taken by the government during the Covid 19 pandemic are based on fair procedures or not. Taxpayers emphasize personal benefits, not collectively (Saunders and Thornhill, 2003; Niesiobędzka and Kołodziej, 2020). It can be said that the acceptance of a decision depends only on a favourable outcome for the taxpayer. Support for this study's results was also expressed by Bos (2015) that individuals will consider procedural fairness when they are interested in positive or beneficial effects from the decision-making process. Individuals who previously received unfair treatment from the government will negate procedural fairness, if the results are favourable (Murphy, 2009). Murphy (2009) describes a relationship between a person's emotions and procedural fairness that affects the individual's perspective on the decisions that have been set. In the context of this research, the Covid 19 pandemic has had a psychological impact on taxpayers. The decline in taxpayers' economic capacity can negate the implementation of procedural fairness in the decision-making process. Under challenging conditions, government policies that are considered fair are still tricky for taxpayers to accept.

The second hypothesis test results in Table 6 reveal that taxpayer trust positively affects tax compliance with a magnitude of p = 0.013 and the coefficient path β = 0.27. These results indicate that the second hypothesis is accepted. Trust in many tax studies has a positive effect on taxpayer compliance (Gangl et al., 2019; Kirchler et al., 2014; Mas'ud et al., 2019; Silva et al., 2019). During the Covid 19 pandemic, taxpayers tried to maintain confidence that the government could formulate fiscal policies that were beneficial for the recovery of their economic capacity which had fallen sharply. For taxpayers, the relaxation policy during a pandemic is an attempt by the government to give taxpayer rights and a way for the government to carry out social contract obligations (Lee et al., 2019; Umar et al., 2017)

The third hypothesis test results in Table 6 show that procedural fairness positively affects taxpayer commitment with a magnitude of p = <0.01 and coefficient path β = 0.295. These results explain that procedural fairness increases taxpayer commitment. The Covid 19 pandemic caused the government to need considerable funds to finance the recovery of economic and social conditions. One of the reliable sources of state revenue is taxes. However, the government realizes that taxpayers also experience liquidity difficulties. In these challenging conditions, the government continues to pursue policies that can ease taxpayers' burden by providing fiscal stimulus. This budgetary stimulus policy is part of the government's efforts to maintain taxpayer commitment. Rusbult, Wieselquist, Foster, and Witcher (1999) support these results that each party's difficult conditions do not dampen their enthusiasm to continue to support each other. Likewise, Lavelle et al. (2009) argue that fiscal stimulus is a tool to maintain long-term relationships with taxpayers.

According to Daly and Geyer (1995), taxpayer commitment will be influenced by how tax authorities and the government can implement fair procedures in making decisions to establish tax policies during the Covid 19 pandemic. The way the government respects and enforces taxpayers with respect and fairness through stimulus fiscal can increase taxpayer commitment (Hartner et al., 2008). Tyler (2003) and Quratulain et al. (2019) emphasize that procedural fairness is related to the long-term effects of the benefits that will be felt so that it has an impact on the long-term relationship between individuals and regulators.

The fourth hypothesis test results in Table 6 show that taxpayer trust positively affects taxpayer commitment with a magnitude of p = <0.01 and the coefficient path, namely β = 0.312. The fourth hypothesis is accepted. This study's results are in line with Cook and Wall (1980) that trust creates a psychological relationship between taxpayers and the government. The results of this study explain that taxpayers consider the government to be a reliable partner. This trust can increase taxpayers' commitment to carrying out tax provisions (Brown et al., 2019; Palmatier et al., 2013). In the Covid 19 pandemic conditions, taxpayers see the government as being able to be a fair partner by establishing fiscal stimulus policies. Through

procedures to anticipate the economic downturn, government communication can motivate taxpayers to remain committed and maintain their long-term relationship.

The fifth hypothesis test results in Table 6 show that taxpayer commitment has a positive effect on tax compliance with a magnitude of p = <0.01 and coefficient path β = 0.654. These results support the research of Koessler et al. (2018) that tax compliance increases or not, depending on the type of benefit or non-financial compensation that is exchanged according to the approach in social exchange theory. The existence of fiscal stimuli in the form of taxes borne by the government, accelerating the restitution process, exemption or relief of import duties, reducing tax instalments, and new tax rates burdensome options for the government on decreasing state financial revenues. But for taxpayers, these policies can maintain commitments that improve tax compliance. The strong commitment that exists in the taxpayer is a feeling of love for the country and a form of service to the government (Bornman & Wessels, 2017; Mangoting, 2018; Marta & Eliyana, 2019)

Table 7. p-value of Indirect Effects for Paths with 2 Segments

Relationship between variables (Explanatory variable→Response variable	Path Coefficient, indirect	p-value Explanation	Explanation
T→ C → TC	0.167	0.007	Impactful
PF → C→TC	0.155	0.012	Impactful

Mediation Test of Commitment Variables in the Relationship between Procedural Fairness and Trust in Tax Compliance

The mediation test results in Table 7 show that the commitment variable can mediate the relationship between procedural fairness and tax compliance with p = 0.007 and the path coefficient β = 0.167. Therefore, this study concludes that procedural fairness can affect tax compliance through taxpayer commitment. This study defines commitment because of the psychological ties that exist between the government and tax authorities and taxpayers (Donati, Zappala, & Gonzalez-Rom, 2019). Based on the heuristic justice theory, taxpayers will make fair judgments before deciding to comply with the law in carrying out tax obligations. However, this study underlines that procedural fairness affects compliance precisely through the commitment of the taxpayer. Zhao, Xu, Peng, and Matthews (2020) realize that the perception or assessment of fairness in taxpayers can change depending on the circumstances, events, or experiences that accompany it. Therefore, it is not enough to base a relationship based on economic exchange according to social exchange theory and emotionally. The results of this study confirm that commitment is a strengthening factor for the long-term relationship between taxpayers and the government (Brown et al., 2019; Palmatier et al., 2013).

The mediation effect test results shown Table 7 show the indirect effect of the commitment variable in the relationship between trust and tax compliance with p = 0.007 and the path coefficient, namely β = 0.167. Although the direct effect of trust on tax compliance with a value of β = 0.211 is stronger than the indirect effect of taxpayer trust on tax compliance through commitment with a value of β = 0.167, commitment can mediate the impact of taxpayer trust on tax compliance with a value of p = 0.007. These results explain that taxpayer trust does have a substantial effect on taxpayer compliance. Still, the government must realize that the relationship between taxpayers and tax authorities is a long-term relationship that requires trust and commitment. Results in this study confirm that even though taxpayers experience a tax compliance dilemma due to the Covid 19 pandemic, the desire to remain obedient to carry out

tax obligations is based on a commitment with the motivation that paying tax is a moral obligation and a form of dedication to the country (Gangl, Kirchler, & Hofmann, 2015). Also, the results of this study support (Brown et al., 2019; Palmatier et al., 2013) that taxpayers in the context of this study view interactions and attachments to the government as long-term, so taxpayers think that strengthening relationships and dependence on the government is important.
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CONCLUSION

Although the decision-making process of providing tax incentives during a pandemic is considered fair, this procedural fairness does not affect taxpayer compliance. Taxpayers are more focused on assessing whether the government's incentives can provide personal benefits compared to collective benefits. On the other hand, the positive effect of commitment to tax compliance supports the argument developed in the Social Exchange Theory, that taxpayers focus on resource exchange benefits. The benefits of this exchange are believed to create a commitment to maintaining a long-term relationship. The commitment factor provides a mediating effect on procedural fairness and tax compliance and mediates the impact of trust on tax compliance. This study's commitment factor is significant to influence procedural fairness and taxpayer trust to increase tax compliance.

The strong commitment of taxpayers is based on the intrinsic motivation, namely the morale of taxpayers and the view that paying taxes is an essential contribution for countries that experienced a decline in tax revenues during the Covid-19 pandemic. Practically, this study's results support previous studies that prove that taxpayer compliance behaviour influenced by intrinsic motivation, namely taxpayer morale and nationalism. Meanwhile, in terms of the policy, these findings suggest that the government and tax authorities focus on improving the quality of resource exchanges, which are proven to affect the commitment to maintain long-term relationships with taxpayers.

This study uses individual taxpayer research respondents, both employees and entrepreneurs. That is a limitation in this study because employees have different tax obligations compared to entrepreneurs. Therefore, further research is expected to use more homogeneous respondents so that the research model becomes an established model. Further analysis can also break down the theoretical framework by exploring commitment, not in a single dimension, but separated into the dimensions of affective commitment, calculative commitment, and goal commitment.

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