The Influence of Perceptions of Justice and Trust toward Government on Tax Compliance (Case Study on Msme Taxpayers in Surabaya)

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Abstract— MSMEs are business units that can increase the region's economy. This research is conducted to determine the relationship between perceptions and government trust variables on tax compliance among MSMEs in Surabaya. This research site was in Surabaya. This quantitative research used primary data sources through questionnaires distributed through Google Forms. The data was collected by distributing 130 MSME units in Surabaya as respondents. The sampling technique was convenience sampling. It is used because the questionnaires are distributed randomly to find samples (MSMEs) in Surabaya. Then, the data analysis technique uses multiple linear regression analysis using the SPSS V.23 software program. This research partially shows that perceptions of justice will have a positive effect on compliance, but trust does not have a significant impact on tax compliance. The implication of this research is to provide information for the government in developing fair services to taxpayers and provide policies that are beneficial for society to increase compliance.

Keywords: perception; trust in government; obedience; MSMEs.

INTRODUCTION

Taxes have contributed to the state income by 70%. So, tax is a very important aspect of a country (Aribowo et al., 2023). Taxes are regulated in the 1945 Constitution; Article 23 A in this regulation states that taxes are levies given to the government to be managed and regulated by law. Revenue from the tax sector has fluctuated since 2019-2022. The tax revenue fluctuation graph for 2019-2022 can be seen in diagram 1 below.
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Graph 1. Tax Revenue for 2019-2022
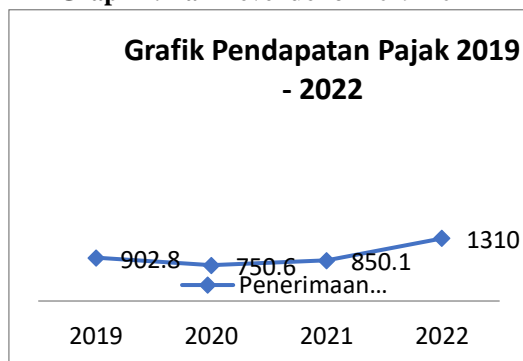
Source: Processed Data (2023)

Graph one above shows fluctuations in tax revenue during 2019-2022. In 2020, the percentage of tax revenue decreased by -16.9% from 2019 to 750.6 trillion. Then, tax revenue will increase by 13.2% in 2021 to 850.1 trillion. Then, in 2022, taxes will increase again by 54.2%. The decline in tax revenues in 2020 was due to the Covid pandemic, which seriously impacted taxpayers' income and tax revenues. However, tax revenues began to improve in the post-pandemic year because the economy began to recover (Maretaniandini et al., 2023).

The government is promoting this economic recovery program in various ways. One is supporting MSMEs (Micro, Small and Medium Enterprises). MSMEs are the pillars of the community's economy. MSMEs are easy to run and require small capital to start. Besides, with MSMEs, people can support their needs by profiting from their business. MSMEs

significantly contribute to state income. It is because MSMEs are also tax objects, so MSME owners are tax subjects obliged to pay taxes every period.(Dewi & Setiawan, 2023).

MSME tax is regulated in PP No. 23 of 2018. This rule is an amendment to PP No. 46 of 2013. This change is part of the tax sector's support for developing MSMEs by providing reduced rate relief from 1% to 0.5% (Wulandini & Srimindarti, 2023). The development of MSMEs is expected to improve the economy and MSME tax compliance. MSMEs are also a form of business carried out by people in Surabaya. As the capital of East Java, Surabaya has become a place of migration for people from the eastern region of Java Island to do business (Sari, 2018). It is shown by data from the Surabaya Cooperatives and UMKM Service stating that the number of MSMEs in Surabaya in 2021 was 40,679 businesses and increased in 2022 the number of MSMEs to 60,007 businesses. (Department of Cooperatives and MSMEs, 2022). Based on this data, MSMEs are objects that have a role in tax revenue. Surabaya is a metropolitan area that divides the tax office into 11 regions. This regional distribution of tax office is carried out to ease taxpayers to reach tax services. Besides, placing various tax office areas allows the tax authorities to monitor taxpayer compliance with tax obligations (Christian & Aribowo, 2021). Tax compliance is one of the behaviors of people who comply with tax regulations by carrying out tax obligations properly and correctly. Taxpayer compliance can be reflected by the number of taxpayers paying, reporting Annual tax returns, and the amount of tax revenue. The following table shows the number of MSMEs that carry out their tax obligations at the Surabaya regional tax office.

Table 1. Total of MSME Taxpayers in All tax offices in Surabaya

Keterangan	2019			2020			2021		
	bayar	lapor	penerimaan	bayar	lapor	penerimaan	bayar	lapor	penerimaan
KPP Pratama Sukomanunggal	6.835	7.838	37.475.396.421	6.178	8.412	25.544.866.807	4.616	8.274	21.788.222.633
KPP Pratama Krembangan	1.708	1.718	9.177.786.575	1.538	1.716	5.840.204.976	1.053	1.604	3.848.963.124
KPP Pratama Gubeng	5.745	6.613	31.546.049.625	5.308	6.782	20.406.620.166	3.924	6.579	16.242.990.043
KPP Pratama Tegalsari	2.004	1.892	9.993.070.924	1.726	1.916	5.552.538.053	1.172	1.868	4.431.859.157
KPP Pratama Wonocolo	5.632	5.318	21.974.079.212	4.163	5.403	14.694.651.651	3.058	5.277	11.485.508.968
KPP Pratama Genteng	2.353	2.451	14.686.235.469	2.257	2.504	9.936.509.384	1.615	2.499	7.656.591.132
KPP Pratama Pabean Cantikan	2.758	1.995	20.608.696.155	2.483	1.993	10.701.687.101	1.740	1.909	7.788.470.171
KPP Pratama Sawahan	5.360	5.213	30.382.380.489	4.864	5.361	19.975.672.223	3.480	5.350	16.030.646.190
KPP Pratama Rungkut	5.456	6.219	26.007.319.699	5.012	6.458	17.033.540.313	3.760	6.409	15.395.988.227
KPP Pratama Karangpilang	4.602	5.339	26.624.302.695	4.432	5.448	19.780.896.088	3.281	5.354	15.889.356.187
KPP Pratama Mulyorejo	8.810	12.129	40.559.591.336	7.808	12.082	28.500.497.719	7.791	11.984	33.798.101.522
total	51.263	56.725	269.034.908.600	45.769	58.075	177.967.684.481	35.490	57.107	154.356.697.354

Source: Regional Office of the Directorate General of Taxes, East Java 1, data processed by researchers (2023)

The table above shows that in 2021, there is quite a large difference between the taxpayer compliance of tax office Pratama Krembangan and the tax office Pratama, which has the lowest compliance. It is because in 2021, the number of taxpayers was 1,503, the number of annual tax return filers was 1,604 people, and the revenue was 3,848,963,124. Meanwhile, tax office Pratama Mulyorejo has the highest number of taxpayers at 7,701, and the number of annual tax return filers was 11,984 people, and receipts were IDR 33,798,101,522. So, the difference between the two tax offices, Pratama, is that in 2021, the number of taxpayers will be 6,738, the number of annual tax return filers will be 10,380 people, and the revenue will be IDR 29,949,138,398. MSME tax obligations recorded in the tax office reflect the region's tax compliance.

MSME tax compliance can be interpreted as obeying all the rules set. So, tax compliance can be interpreted as a situation where taxpayers must carry out and fulfil all their tax rights and obligations (D. Kurniawan, 2020). Tax compliance can also be interpreted as the taxpayer's voluntary behavior in reporting all other income they receive (Ya'u & Saad, 2021). Tax compliance will provide additional income because people voluntarily pay their tax debts (Fonseca-Corona, 2023). Tax compliance reflects the success of a government because it can increase state revenue, which impacts the country's GDP and tax ratio. The increase in compliance reflects that the government can be financially independent by carrying out domestically sourced development from the taxation sector.

This research uses utility theory, which explains that an individual will behave following applicable norms and provide benefits to that individual. So, the community will behave following the applicable tax regulations and provide benefits to the community ((Night & Bananuka, 2020). Infrastructure development, scholarships, and building hospitals and roads are among the benefits the community will receive from the tax payment. So, this utility theory emphasizes that individuals will pay taxes if the tax payment is assessed based on tax rules and obtain benefits from the taxes they pay.

This theory explains that tax compliance is the taxpayer's obedience in implementing tax provisions due to the benefits arising from tax payments. Research on compliance has been previously studied by (Sudiartana & Mendra, 2018), (Anugrah et al., 2020), (Arham & Firmansyah (2021). A study by Guzel et al. (2019) states that perceptions of tax fairness and trust in the government influence tax compliance. However, Faizal et al. (2017) and Merkusiwati and Suaryana (2021) claim in their research that perceptions of fairness do not affect tax compliance.

Kiaow (2017) Tax compliance will be influenced by perceptions of justice and trust in the government because when people pay their taxes, the individual has deducted part of their income from the state. So, the individual expected that the money deposited would be distributed and used for welfare (Kim, 2022), according to Guzel et al. (2019), which states that perceptions of tax fairness and trust in the government influence tax compliance.

Tax justice is implementing the existing tax system, which is running as it should, following applicable regulations, and upholding the principle of equality in providing attitudes toward taxpayers (Soon, 2017). Tax policies or regulations will create the perception that taxes are fair for everyone and are accommodative so that they will encourage taxpayer compliance (Abdelnabi et al., 2022). Therefore, it is very important to carry out measures that can lead to tax compliance to increase public compliance (Cologna et al., 2022).

Tax justice can be achieved by providing the same service to all people and providing policies for calculating tax payable according to the amount of received income (Chen, 2018). This application has been implemented using progressive rates on income tax, thus showing that large tax levies are imposed on individuals with high incomes. In contrast, low-income people will be levied at low tax rates (Suasa et al., 2021). Then, tax collection is based on justice (Tax Justice, 2020). It means that tax collections will be adjusted to the taxpayer's condition. The higher the income, the greater the consumption. The larger the land/building, the greater the tax paid, and vice versa. Tax fairness can be measured from the equality in infrastructure development, hospital availability, and economic development in Indonesia. The more equal the tax budget spent by each region, the more social inequality in Indonesia's regions can be reduced (Fauzan et al., 2022).

This research used the Planned Behavior theory. This theory could explain that the perception of justice created by a law or policy will be a consideration for taxpayers regarding the actions that must follow rational thought (Nadirov & Dehning, 2023). Taxpayer perception of the government and the law was one of the things that could influence Taxpayer decisions regarding Taxpayer compliance in carrying out their tax obligations. Research regarding the influence of taxpayer perceptions on compliance with the theory of planned behavior had been carried out by (Agyekum et al., 2023) and Rosmawati (2022), who stated that there was an influence of perceptions of justice on tax compliance. However, Faiza et al. (2017) stated that perceptions of tax fairness did not influence taxpayer compliance.

Tax compliance is also influenced by the level of trust in the government (Yasa and Martadinata, 2018). Trust in the government is a form of taxpayers' expectations of the authorities in running the government and the legal system following applicable norms and values. The taxpayer expects that there will be an increase in welfare, infrastructure improvements, and a reduction in regional disparities (Fauzan et al., 2022). Public trust will grow if the government properly realizes the taxes paid. Proof needs to be made by developing infrastructure and the economy (Okafor, 2023).

The level of trust in the government is one form of response to the realization of development that has been carried out. The community will assess whether the realization of development financing originating from tax money spending is appropriate for the organization (Purnamasari et al., 2017). A good assessment can create trust in the government. Meanwhile, poor assessment will make people want to avoid taxes because taxpayers do not feel the taxes' results (Toniarta & Merkusiwati, 2023). The higher tax compliance shows that the government has succeeded in growing public trust through programs that have been realized.

The Planned Behavior theory explains that the taxpayer's considerations regarding the actions taken must follow rational thought (Nadirov & Dehning, 2023). Taxpayer perception of the government and the law is one of the things that can influence Taxpayer decisions regarding Taxpayer compliance in carrying out their tax obligations. This research has been previously researched (Widuri & Irawan, 2019), which concludes that the level of trust will influence taxpayer behavior regarding tax compliance with the government and the law. However, it differs from research (Batrancea et al., 2022), which states that the level of trust does not affect tax compliance.

I. PROBLEM STATEMENT

a) Does Perception of Justice Positively Affect Tax Compliance of Surabaya MSMEs?
b) Does Trust in the Government positively affect Tax Compliance for MSMEs in Surabaya?

II. THEORETICAL REVIEW

Utility Theory

Utility Theory is a theory that explains the attitudes of individuals in decision-making regarding behavior by considering the benefits and applicable norms/rules (Escribano, 2019). Taxpayers will be required to fulfill tax obligations. This utility theory will provide the concept that taxpayers will comply with the tax. Based on the taxpayers, it provides benefits and carries out behavior following the rules and norms that apply in society(Shi & Wang, 2019).

Planned Behavior

The second theory used in this research is the theory of planned behavior. It continues the Theory of Reasoned Action, which states that a person's behavior is based on their intentions, influenced by attitudes (attitudes towards behavior) and subjective norms (Sudiartana & Mendra, 2018). The Theory of Planned Behavior states that individuals can take action because they have control over themselves and have carried out actions following subjective rules/norms (Guerra & Harrington, 2018). Subjective norms are a person's perception of the perpetrator's behavior (Vincent, 2023). Subjective norms are determined not only by reference but also by the motivation to comply with them.

Tax Compliance

Kurniawan et al. (2023). Taxpayer compliance can be interpreted as complying with the taxpayers in carrying out their tax obligations following applicable tax regulations or provisions. According to (Abdelnabi et al., 2022), voluntariness in paying taxes is one of the government's goals to increase the economy and state income. So, it can be concluded that tax compliance means taxpayers state that tax compliance is taxpayers voluntarily paying their tax debt to the government to improve the country's welfare by following applicable tax regulations (Timothy & Abbas, 2021). This statement is then continued with the fulfilment of tax payment obligations, calculated using a self-assessment system to fulfil all tax obligations (Fonseca-Corona, 2023). (Amah et al., 2023)Tax compliance can be measured based on compliance indicators, including:
a. Understand the obligation to fill out tax forms correctly, completely, and clearly.
b. Taxpayers can calculate the amount of tax owed correctly
c. Taxpayers pay and report taxes owed on time
d. Compliance in paying tax debts/tax arrears correctly and on time.

Perception of Justice

Arham & Firmansyah's (2021) perception of justice is the assumption that taxes have been distributed comprehensively to all regions in Indonesia for development needs and are budgeted for the welfare of society. (Cologna et al., 2022) reveal that the principle of tax collection is fairness in taxation. Justice is equality accepted by society regarding its rights and obligations (Reuben and Winden, 2021). The perception of justice will provide prosperity. People will feel comfortable paying taxes because they think the money given is used, utilized, and channeled for state development (Chwyl, 2021). The perception of fairness will provide comfort for taxpayers to fulfill their taxes (Lee, 2022). Rosmawati's (2021) research shot the measurements of perceptions of justice can be measured using the indicators below
a. General justice and justice
b. Government reciprocity
c. Personal interests

III. TRUST TOWARD GOVERNMENT

Nadirov & Dehning (2023) state that trust in the government can be understood as something mutually beneficial and reciprocal that must be carried out by both parties, namely the government itself and society, to establish a mutualist relationship. Public trust in the government will arise if the public rationally sees and feels that government policies are working for the welfare of the people (Sulistyono & Mappanyukki, 2023). Indicators of trust in the government were defined by (Purwanto & Susanto, 2018):
a. Believing that the programs brought by the government will provide prosperity to the community.
b. Trusting the information provided by the government. It will make taxpayers rely on the published reports on the use of the financial budget,
c. Trust in the e-government information system, in this case, is used in reporting or e-spt

d. Trust in institutions within the Ministry of Finance
e. Trust in the security of data provided to the government will not be leaked.
f. Trust in the use of financial budgets by the government.

IV. HYPOTHESIS

The Influence of Perceptions of Fairness on Compliance

Taxpayers' perceptions of fairness and tax regulations determine government strategies and policies in the taxation aspect (Gerbing, 1988). Taxpayers tend to avoid taxes if they perceive the tax system as unfair (Wulandini and Srimdarti, 2023). Many studies state that tax justice has a role in tax compliance and will significantly impact tax compliance (Faizal et al., 2017).

(Rahayu & Suaidah, 2022) stated that the perception of the justice system regarding taxes will have a significant effect on compliance. Yusmananda (2018) stated that the influence of perceived fairness on tax compliance is greater than tax rates. This research was previously conducted by (Widuri and Irawan, 2019), who state that perception positively affects compliance. Based on the description above, the author formulates the following hypothesis:

H1: Perception of Justice has a Positive Influence on Tax Compliance

The Effect of Trust Toward Government on Compliance

Trust in the government will provide security to taxpayers for the tax money that has been deposited. Trust in the government greatly influences people's tax compliance attitudes (Saruji et al. 2019). Trust in the government is an important aspect that influences the success of government policies, programs, and regulations, which depend heavily on community cooperation and compliance (Zainudin et al., 2022). Based on research (Anugrah et al., 2020), trust has been identified as one of the most important factors that play a very important role in influencing tax compliance behavior. If people trust the government, they will comply with the taxation system and believe their taxes will improve the economy and prosperity (A. Kurniawan et al., 2022). Citizens will pay taxes voluntarily if they find a government to distribute the budget accountably.

This research has been conducted to show that trust in government has a positive effect on compliance (Toniarta & Merkusiwati, 2023). The study by (Okafor, 2023) also stated that high levels of trust in government enable people to pay their taxes voluntarily. Based on the description above, the author formulates the following hypothesis:

H2: Trust in Government has a Positive Influence on Compliance

V. RESEARCH METHODS

This research used quantitative methods by distributing questionnaires to 130 MSMEs in Surabaya. This research used a conveyance sampling technique. Sugiyono (2018) states that convenience sampling is a sampling technique for respondents based on anyone who meets with the researcher, and they can be used as a sample. This research also uses the SPSS V23 application.

VI. RESULTS AND DISCUSSION

Validation Test

Item	R hitung	R tabel	Nilai sig.	Keterangan
X1.1	0.739	0.170	0.000	Valid
X1.2	0.781	0.170	0.000	Valid
X1.3	0.837	0.170	0.000	Valid
X1.4	0.827	0.170	0.000	Valid
X1.5	0.787	0.170	0.000	Valid
X1.6	0.692	0.170	0.000	Valid
X2.1	0.833	0.170	0.000	Valid
X2.2	0.814	0.170	0.000	Valid
X2.3	0.874	0.170	0.000	Valid
X2.4	0.761	0.170	0.000	Valid
X2.5	0.862	0.170	0.000	Valid
Y1	0.882	0.170	0.000	Valid
Y2	0.918	0.170	0.000	Valid
Y3	0.867	0.170	0.000	Valid
Y4	0.864	0.170	0.000	Valid
Y5	0.889	0.170	0.000	Valid

Based on the table above, it can be seen that the instruments are perceptions of justice, public trust, and taxpayer compliance that all question items that pass the selection or, in other words, all question items are declared valid.

Reability Test

Reliability Statistics

Cronbach's Alpha	N of Items
,870	6
,887	5
,932	5

So, it can be concluded that all the questions in the variable instruments X1, X2, and Y are reliable.

Normality Test

SOne-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		133
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	4,91107347
Most Extreme Differences	Absolute	,086
	Positive	,044
	Negative	-,086
Test Statistic		,086
Asymp. Sig. (2-tailed)		,017[c]
Monte Carlo Sig. (2-tailed)	Sig.	,266[d]
	99% Confidence Interval Lower Bound	,255
	Upper Bound	,278

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. Based on 10000 sampled tables with starting seed 2000000.

Based on the table above, it can be seen that the Monter Carlo sig (2-tailed) significance value is 0.266. It is greater than 0.05 (> 0.05). So, it can be concluded that the data is normally distributed.

Multicollinearity Test

Coefficients[a]								
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	4,351	1,836		2,369	,019		
	KEADILAN	,707	,155	,467	4,554	,000	,453	2,207
	KEPERCAYAAN	,242	,132	,187	1,827	,070	,453	2,207

1. The variable Perception of Justice shows that the tolerance value is > 0.10 and VIF < 10. So, it can be concluded that the BI Rate variable is free from multicollinearity.
2. The variable trust in the government shows that the tolerance value is > 0.10 and VIF < 10. So, it can be concluded that the BI Rate variable is free from multicollinearity.

Heteroscedasticity Test

Scatterplot
Dependent Variable: KEPATUHAN
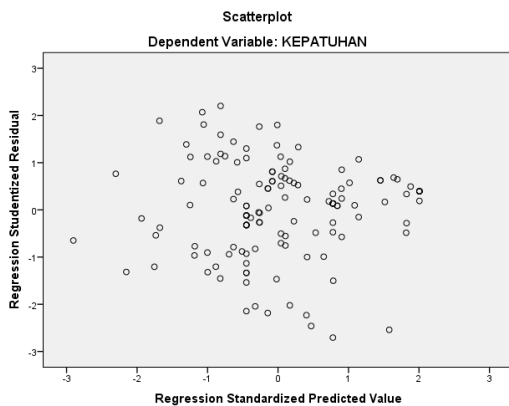
Based on the image above, it can be seen that there is no clear pattern, and the points are spread above and below the number 0 on the Y-axis, so it can be concluded that heteroscedasticity does not occur.

MULTIPLE LINEAR REGRESSION TEST

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	4,351	1,836		2,369	,019
	KEADILAN	,707	,155	,467	4,554	,000
	KEPERCAYAAN	,242	,132	,187	1,827	,070

a. Dependent Variable: KEPATUHAN

From the regression equation model it can be explained as follows:

1. The constant (α) = **4.351** shows the magnitude of the influence of the independent variable on the dependent variable; namely, if all independent variables (perception of justice and trust in the government) are equal to 0 (zero), then the dependent variable has a value of **4.351**.

2. The regression coefficient value for perceptions of justice (X1) is **0.707**. It has a positive sign, meaning that every increase (addition) in perceptions of justice by one score will cause the tax compliance variable (Y) to increase by **0.707**, assuming that the other independent variables from the regression model are considered permanent.

The regression coefficient value for trust in the government (X2) is **0.242** and has a positive sign. It means that every increase (addition) in trust in the government by one score will cause the tax compliance variable (Y) to increase by **0.242**.

Coefficient of Determination (R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,618[a]	,382	,372	4,95601	1,956

a. Predictors: (Constant), KEPERCAYAAN, KEADILAN

b. Dependent Variable: KEPATUHAN

Compliance with paying taxes (Y) can be explained by 37.2% by the variables perception of justice (X1) and trust in the government (X2). Meanwhile, the remaining 62.8% could be explained by other variables not studied.

Partial Significance Test (t Statistical Test)

t table = (α: nk-1)

    = (0.05: 133-2-1)

    = (0.05: 130) (see distribution table)

    = 1.978

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	4,351	1,836		2,369	,019
	KEADILAN	,707	,155	,467	4,554	,000
	KEPERCAYAAN	,242	,132	,187	1,827	,070

a. Dependent Variable: KEPATUHAN

The variable perception of justice has a calculated t value of 4.554 so that t calculated > t table (4.554 > 1.978) and a significance value of 0.000 < 0.05 means that Ho is rejected and Ha is accepted. So, the perception of fairness significantly affects compliance with paying taxes.

The variable trust in the government shows a t-count of 3.218. So, the t-count < t-table (1.827 < 1.978), and the significance value is 0.070 > 0.05. It means that Ho is accepted and Ha is rejected. So, trust in the government does not significantly affect tax compliance.

VII. DISCUSSION

Perception of Fairness towards Tax Compliance

Taxpayer perceptions influence tax compliance, so Hypothesis 1 is accepted. It is because taxpayers who perceive justice will try to comply with tax regulations. Research by Sinulingga (2022) proves that psychological factors are very important in tax compliance. One of the psychological factors is tax fairness (Rahayu & Suaidah, 2022). Taxpayers consider the tax system unfair when they cannot get reciprocity for the taxes that they have paid. Improving public services and a government program will influence taxpayers' perceptions of fairness in the tax system (Timothy & Abbas, 2021). A tax system implemented fairly by the government will increase taxpayer tax compliance (Seruji et al., 2019). The results of this research are supported by (Widuri and Irawan, 2019).

Government Trust in Tax Compliance

Trust in the government will provide security to taxpayers for the tax money that has been deposited. However, the results of this study indicate that hypothesis 2 is rejected because trust in the government does not affect tax compliance. These results prove that trust in the government does not significantly impact taxpayers' compliance with tax regulations. It is because every individual as an economic creature will increase income and reduce expenditure, including expenditure on tax burdens. This research (Batrancea et al., 2022) supports this research, which states that the level of trust does not affect tax compliance.

VIII. CONCLUSION

Taxpayer perceptions influence tax compliance. It is because taxpayers who perceive justice will comply with the tax regulations. They also trust that the government will provide security to tax money that has been deposited. This perception of justice will have a positive and significant influence. So, the higher the public's perception of justice, the higher the taxpayer compliance (Seruji et al. 2019). The results of this research are also supported by research by Rahayu and Suaidah (2022) and research (Widuri & Irawan, 2019).

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