

COULD TRUST AND RELIGIOSITY AS FACTOR OF INDIVIDUAL TAXPAYER COMPLIANCE?: A SYSTEMATIC LITERATURE REVIEW

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Abstract

The purpose of this systematic literature review is to provide information on the implementation, development and factors to tax compliance for individuals by applying PRISMA guidelines. Nineteen published studies were drawn from the most relevant databases. The research topics included in the analysis are trust, religiosity and compliance of individual taxpayers. The synthesis of studies reveals that scientific output has evolved over time and the findings suggest that authorities need to understand and reward taxpayer behavior and recognize the need to provide tax education services as a strategy in improving voluntary compliance and building taxpayer and fiscal trust (Carsamer & Abbam, 2023a). Conclusions on tax compliance from the impact of non-economic factors such as religiosity, the influence of religious values motivate positive behavior of taxpayers in fulfilling tax obligations (Mohdali et al., 2014) Directions for future research on individual taxpayer compliance are also included in this paper.

Keywords: *Trust, Religiosity, Taxpayer Compliance, Literature Review*

1. INTRODUCTION

In general, taxes have an important role in the process of funding and providing public goods and services. So it is very important to understand what influences can drive compliance behavior to support the tax system (Davidescu et al., 2022). The issue of tax compliance is considered one of the major concerns for most governments in the world and has become the focus of many researchers in this field of taxation. Most previous research has been based on economic prevention models with economic factors as part of the tax structure, such as tax audits and fines to prevent tax evasion. However, this is faced with various kinds of criticism from researchers and fiscus who believe that economic and non-economic factors can be fully understood by the attitude of taxpayer compliance.(Mohdali & Pope, 2014b).

Social control according to sociologist Bruce J. Cohen says a way or method used to encourage a person to behave in harmony with the will of a certain group or society which means the way carried out by a group of people to create orderly and balanced conditions in society while preventing social deviation (CNN, 2023). Behavioral control occurs when a person tries to adapt others to their own needs or wants through some form of manipulation. This great desire to control is unhealthy, unhelpful, and can create relationship conflicts, but not always with abusive actions (Brooks, 2023).

Perceived behavioral control is seen from an individual perspective, namely how capable a person feels to perform a particular behavior. Thus, it includes self-efficacy with the use of *Evidence-Based Instructional Practices*, and external factors such as the surrounding environment, time, and resources (Sansom, 2023). Theory of Planned Behavior argues that

the control of an individual's perceived behavior for a particular behavior is a shared function of their judgment of the likelihood or frequency that a particular control factor will occur and that there is the potential for the control factor to inhibit or facilitate the individual's behavior (Ryan, 2023). Behavioral control refers to the fact that indicates whether there is a right to direct or control how workers perform work. Behavioral control factors fall into the categories: 1) Type of instruction given, 2) Level of instruction, 3) Evaluation system, 4) Training (IRS, 2023).

Related to this, if it is considered that the implementation of this control occurs in the Cimahi city government providing media warnings to a number of taxpayers for tax arrears that have not been paid. A total of 12 taxpayers were warned of local tax arrears. With this warning there are 3 taxpayers who make payments and the rest ask for time and repay the arrears. Before this warning was given, the Cimahi city government had given a letter of reprimand 3 times but was not responded well, therefore the government in collaboration with Kejari Cimahi gave a stern warning by installing warning media in the form of banners and large stickers, this is one of the social controls to remind other taxpayers that if they do not fulfill their obligations, there will be firm action from the government (Rahadhyhan, 2023).

The government always tries to boost tax revenue with various instruments and approaches, but the results are often not as expected. Of these various strategies, the taxpayer behavior approach is still rarely applied. Therefore, researchers say that to explore the level of social control of the community as initial capital in implementing public disclosure on taxes in an effort to improve tax compliance. As a result, Indonesians have strong social control, especially with social media. The majority of respondents support if the publication of tax data is implemented. Public disclosure about taxes has an important role in shaping tax morale. (Susilawati, 2021)

Taxes inevitably produce social and economic change, the question at issue is not whether taxation should be used as an instrument of social control but how it can be used more intelligently to achieve consciously sought social goals. The biggest obstacle today to the smart use of taxation as an instrument of social control is the lack of taxpayer knowledge. Even today, however, it is clearly visible that some of our tax policies operate to defeat the goals we are trying to achieve through public spending. The smart use of taxation as an instrument of social control will be facilitated if we exempt ourselves from taxes whose occurrences and effects are uncertain and shift their burden to personal income tax (Heer, 1937).

This confusion will result in taxpayer behavior in fulfilling their tax obligations. Compliant or not, it is not that simple because both are extreme positions and have a dynamic nature that can be influenced by the environment around the taxpayer. Tax non-compliance seen from various aspects, both psychological and economic, will boil down to law enforcement and taxpayer trust in authority. The tax authority in this case affects the taxpayer's desire to comply with the services and treatment provided by the fiscus. Well-socialized tax procedures and administration will motivate taxpayers to better comply with taxes. However, what is happening in Indonesia today still reflects taxpayers' trust in the fiscal tends to weaken with various kinds of news emerging from employees of the directorate general of taxes related to corruption or money laundering which makes the perception or paradigm of taxpayers that the tax money that has been paid is not used properly, so this will create negative feelings from taxpayers to the fiscus (Madjidainun Rahma, 2019).

Religiosity is one of the factors that can play a role in improving tax compliance. Daily individual behavior cannot be separated from religious commitments applied in the

lives of taxpayers. So in this religiosity there are two commitments that encourage taxpayers in living a social life, including intrapersonal commitment derived from individual beliefs and attitudes and interpersonal commitment based on the belief of the relationship between individuals and religious communities or organizations. (Faisal & Yulianto, 2019).

Research Questions:

1. How is Trust as a factor to individual taxpayer compliance?
2. How is Religiosity a factor in individual taxpayer compliance?

2. RESEARCH METHODS

Research Collection Methods:	
Database:	Google scholar
Collection Method:	Publish or Perish
Keywords:	Taxpayer trust, tax trust, religiosity, tax religiosity, individual tax compliance, taxpayer trust, tax trust, trust in government, religiosity, taxpayer religiosity, individual taxpayer compliance
Number of studies obtained:	400
Research selection criteria:	Publication output (Elsevier, Wiley, Springer, JSTOR, HeinOnline, Taylor and Francis, Emerald, proquest, atlantis press, e-journal, journal, ojs, SINTA) Individual taxpayers, tax compliance behavior, SMEs
Number of studies processed:	19

3. RESULT AND DISCUSSION

The development of research related to trust and religiosity in tax compliance is very diverse but can still be said to be minimal. Research that reviews beliefs and religiosity from references used as references has a spread of time span from 2014 to 2023 with various research locations including those carried out in Malaysia, Turkey, Yemen, the Republic of Korea, Austria, Romania and Ghana Africa and even the United Nations membership and of course Indonesia is also the location of the object of research.

Trust as a factor to individual taxpayer compliance

Trust research from the collection of references used emphasizes the relationship between taxpayers and tax authorities resulting from taxpayer trust in the actions of tax authorities. If taxpayers have high trust in tax authorities, tax compliance is also felt to increase. A highly reliable and trustworthy tax authority can improve tax compliance both voluntarily and through law enforcement (Faizal et al., 2017; Kogler et al., 2013; Muehlbacher & Kirchler, 2010). Currently, no thorough studies have been reported to identify the relationship between perceptions of procedural fairness, distributive justice, and retributive justice with respect to tax compliance in Malaysia (Faizal et al., 2017). There are findings that highlight the need to strengthen two dimensions of trust (trust in central government and trust in tax authorities) in improving tax compliance globally (Mas'ud et al., 2019).

It is possible that respondents may not be able to distinguish between different types of justice which may have led to a lack of significance between distributive justice and retributive justice (Faizal et al., 2017). Finally, the study sought to validate the "Slippery Slope Framework" using all countries around the world; it was only able to use 158 out of 193 countries because it was limited by the lack of data for some research variables in relation to those countries (Mas'ud et al., 2019). The original version of the framework described trust and power as two independent factors, but the authors acknowledge that trust and power can influence and reinforce each other in different ways. For example, increasing the power of authority through hiring qualified tax inspectors, setting higher audit rates, and imposing steeper penalties can be interpreted as efficient and justifiable ways to reduce tax avoidance by compliant taxpayers, leading them to trust and comply to a greater extent.

In another study, most respondents will improve their tax compliance behavior if they feel the tax authorities have succeeded in doing good and fair treatment in tax activities and procedures (Faizal et al., 2017). Furthermore, it will assist regulators and the Ghana Revenue Authority in developing tax compliance education without compromising religion (Carsamer & Abbam, 2023a). The main implication is that essentially a country's efforts to improve tax compliance have two dimensions it represents: citizens' trust in authorities and their perception of authority power (L. Batrancea et al., 2019)

In some studies that refer to trust variables, many use the slippery slope framework as a theoretical basis that distinguishes two forms of compliance. Voluntary compliance is driven by trust in the tax authority and the compliance enforced depends on the strength of the authority. Researchers say that tax compliance rates will be high and tax avoidance rates will be low at times of high trust and high strength as well (L. Batrancea et al., 2019; L. M. Batrancea et al., 2022; Faizal et al., 2017; Hwang & Nagac, 2021; Kogler et al., 2013; Mas'ud et al., 2019; Muehlbacher & Kirchler, 2010). In addition, taxpayers in conditions of high trust will show more voluntary compliance so that compliance becomes higher and so trust and power are identified as important determinants of tax compliance in all countries. Several studies in Indonesia have also found results showing that the level of trust has a significant positive effect on individual taxpayer compliance. (Ariwangsa & Kariyani, 2022; Madjidainun Rahma, 2019).

Fair treatment is more important than the fair benefits or just penalties received by taxpayers to improve tax compliance. This perception of fairness will also increase taxpayer confidence in tax authorities where this factor can also increase compliance behavior (Faizal et al., 2017) The findings suggest that in formulating strategies to improve voluntary compliance, it is imperative for relevant authorities to realize, understand, and appreciate individual taxpayer compliance behavior and the need to provide tax education services. There is a need to build trust between citizens and the state (Carsamer & Abbam, 2023b)

Barriers to the application of the results of this study include that tax authorities are advised to ensure that all actions taken by tax authorities may not weaken the taxpayer's strong tax morale, which stems strongly from their religious beliefs (Benk et al., 2016). Then, the sanctions of income tax law should be applied through the lens of justice and impartially into the category of more serious crimes rather than classifying them as mere misdemeanors (Carsamer & Abbam, 2023a). Lastly, because the study failed to establish the significant influence of authority power and its interaction with trust in authority in explaining tax compliance, future research should seek to separate the data into continents such as Africa, Asia, the Americas, and Europe. (Mas'ud et al., 2019)

Religiosity as a factor to individual taxpayer compliance

More recent research in tax compliance emphasizes the importance of exploring the impact of non-economic factors on tax compliance from a number of perspectives such as internal values derived from individuals themselves that are primarily derived from family, cultural and religious values. One non-economic factor that has been overlooked by most studies and should be examined further is religiosity. The religious values held by most individuals are generally expected to effectively discourage negative attitudes and encourage positive attitudes in individuals' daily lives, and hence, religiosity is considered positive motivating taxpayers to voluntarily comply with tax laws. In other words, religiosity may provide a possible explanation for the observation of strong positive compliance attitudes of most taxpayers (Mohdali & Pope, 2014a). Furthermore, it provides empirical evidence of religious appropriateness and religiosity in emerging markets in emerging markets in general and Ghana in particular and increases the level of understanding of SME tax compliance. (Carsamer & Abbam, 2023b)

The findings of this study provide significant evidence that the moral definitions of tax and voluntary tax compliance can be considered similar because they can only be influenced by inner values developed by religious practice or moral obligation (Benk et al., 2016). Then, this study enriched the limited literature on tax compliance from the perspective of developing countries, particularly Malaysia, and added to the international limited literature from the perspective of religiosity (Mohdali & Pope, 2014a). religiosity as a potential determinant of tax compliance. By combining the three data sources and controlling for various sociodemographic variables, we tested whether religiosity had an effect on tax compliance and this paper is the first study to analyze the effect of religiosity on actual tax compliance behavior (Hwang & Nagac, 2021) As well as citizens' perspectives on taxation for their non-compliance behavior in the Islamic religion with a distinctive Muslim community are hallmarks on this study (Al-Ttaffi et al., 2021).

Furthermore, the study showed that general religiosity explained about five percent of taxpayers' willingness to comply with tax laws, and only four percent of tax compliance attitudes were enforced. It supports a causal relationship between religion and tax compliance. (Benk et al., 2016). Then, the current research provides further evidence that the minimal impact of religiosity on tax compliance stems primarily from the intrapersonal religiosity of taxpayers. Religious values seem to be one of the main influences for strongly motivating people to become responsible and less self-centered individuals by helping others. (Mohdali & Pope, 2014a). Lastly, it suggests that the government should emphasize the importance of paying taxes as a citizen's obligation and also emphasize the legality of religious taxation, as it is used for public purposes (Al-Ttaffi et al., 2021)

Examining the impact of religiosity on tax compliance that many researchers found general religiosity had a significant positive impact on voluntary and enforced tax compliance but when religiosity was outlined, only intrapersonal religiosity appeared to be a significant contributor to voluntary tax compliance. The significant positive influence of religiosity on tax compliance in previous studies was based solely on common religious commitments. Thus, there is not much understanding of which dimensions of religious commitment have a real impact on tax compliance (Benk et al., 2016; Ermawati, 2018; Ermawati & Afifi, 2018; Faisal & Yulianto, 2019; Mohdali & Pope, 2014a). This tax obligation will be fulfilled because religious teachings provide teachings to behave honestly. This means that the higher the religious level owned by taxpayers will increase tax compliance in fulfilling their tax obligations. On this basis, taxpayers will try to comply with tax regulations, because taxpayers consider paying taxes an ethical behavior. Where taxpayers who have ethical

behavior are tantamount to carrying out religious orders (Benk et al., 2016; Ermawati, 2018; Ermawati & Afifi, 2018).

In the end, it can be said that religion is the impact of general religiosity on voluntary tax compliance, is strongly influenced by the intrapersonal religiosity of taxpayers and is less likely to be influenced by interpersonal religiosity of taxpayers. Intrapersonal religiosity, is one of the factors that can shape a taxpayer's willingness to comply with tax laws, as well as those that need to be enforced by tax laws. (Benk et al., 2016) The benefits of religious values may be applied to their attitude towards taxation in order to be highly compliant, to be good citizens and to assist the government in developing the country for the benefit of all. (Mohdali & Pope, 2014a)

Among the various research results there must be weaknesses or difficulties, such as there are research results that do not separate religious attitudes and ethical values in measuring the source of the inner value of taxpayers, thus causing there will be a possibility that the inner values of respondents can be derived from both sources (Benk et al., 2016). Then there is research that does not distinguish between religious values and moral values in measuring the source of respondents' internal values, there is a possibility that their internal values can be derived from both sources. (Mohdali & Pope, 2014a) Use of in-person interviews in cross-cultural studies related to sensitive topics of tax compliance and religiosity. The participants may feel uncomfortable and embarrassed to respond to the interviewer's questions during the interview process because their anonymity is not fully maintained (Mohdali & Pope, 2014a). The low response rate may prevent the findings from being generalized to the wider taxpayer population in Malaysia (Faizal et al., 2017). These studies aimed to uncover several socioeconomic determinants of tax compliance, and none of them focused on religion or religiosity as potential deterrents to tax evasion. Therefore, this study aims to explore the influence of taxpayers' religious values on their positive tax compliance attitudes, as measured by voluntary and enforced tax compliance.

4. CONCLUSION

Taxpayer trust in the fiscal will be high because the actions given by the tax authority in serving taxpayers can be felt so that it will produce a behavior that encourages to comply with their tax obligations voluntarily and with applicable law enforcement. Then taxpayers' beliefs about the fiscus and their perceptions of the fiscus are a major dimension in the implications of tax compliance. Furthermore, the development of research on tax compliance from a non-economic side is a novelty and important in assessing the perspective of taxpayers in behaving to become compliant taxpayers through religiosity. Religiosity is one of the potential factors in improving tax compliance from the perspective of developing countries. The religious values and intrapersonal beliefs of taxpayers encourage taxpayers to comply with tax regulations because taxpayers know their obligations as citizens, assist the government by contributing obediently to carry out obligations so that it will produce relevant attitudes towards taxation.

As a future research direction, conducting a more in-depth analysis on a country is needed, including identifying and surveying that encourages tax compliance at the provincial or regional level to be more specific in conducting tax compliance analysis with other compliance factors. In addition, a deep understanding of government trust indicators and religiosity indicators and adding gender roles are also needed for future research.

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