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Review of Personal Taxpayer's Compliance Level with Slippery Slope Framework Approach

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ABSTRACT

This research used a combined approach between economic and behavioral approaches to analyze tax compliance, known as Slippery Slope Framework. This framework stated that there are two important factors that affect tax compliance in paying taxes and carrying out their tax obligations, those two factors are taxpayer trust on tax authority and the power of tax authority. The "slippery slope" framework assumes that economic determinants of tax behavior represent authorities' power, which leads to enforced tax compliance. On the other hand, psychological determinants lead to trust in authorities and also to voluntary tax compliance. The purpose of this research is to analyze the level of compliance of individual taxpayers when it is associated with factors that affect the level of tax compliance based on the slippery slope framework approach. The data set of the research was obtained from the survey to individual taxpayers using accidental sampling technique. The results of this research indicate that taxpayers have very good trust in the tax authorities and most taxpayers agree with the statement that trust in tax authorities affects taxpayer compliance. Based on that trust, taxpayers carry out their tax obligation voluntarily. Meanwhile, the results on the power of the tax authority show that the power of the tax authority has a neutral influence on taxpayer compliance. Based on these results, it can be concluded that the taxpayer trust factor is a factor that greatly influences taxpayer compliance in carrying out their tax obligations.

Keywords: Power of Tax Authority, Slippery Slope Framework, Taxpayer Trust, Tax Compliance.

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I. Introduction

The importance of taxes is often not supported by the level of public awareness in paying and reporting their tax obligations. When compared with the level of economic activity that occurs, the amount of tax received by the state is not comparable and is not even optimal. Public awareness in carrying out their tax obligations is still far from expectations. One of the facts underlying this is shown in the level of the tax ratio. The tax ratio is an indicator that provides an overview of a country's tax conditions through a comparison of total state tax revenue to Gross Domestic Product (GDP) at the same time. The tax ratio also provides an overview of tax compliance in a country.

Based on data from the Ministry of Finance of the Republic of Indonesia processed by Databoks (2019), Indonesia's tax ratio from 2010 to 2012 continued to increase to reach 11.38%. But the increase did not last the following year. In 2013, the tax ratio fell to 11.29% and continued to decline until in 2017 the tax ratio fell to 9.9% Then in 2018, the tax ratio increased by 0.6% and recorded 10.5%. However, the downward trend in recent years has resumed in 2019 and 2020 where the tax ratios for the two years recorded 9.8% and 8.3%.

Based on the results of the OECD publication (2020) entitled "Revenue Statistics in Asian and Pacific Economies 2020" it is explained that in 2018 Indonesia's tax ratio was below the average of OECD countries (34.3%) and African countries (17.2%). When compared to other Southeast Asian countries such as Singapore, Malaysia, and Thailand, Indonesia's tax ratio is still lagging behind the tax ratios of these countries (Ramadhan & Rodoni, 2021). These data indicate that public awareness of taxes is still very low.

Not only in Indonesia, but the phenomenon of low tax compliance has also become a global problem. Arnold (2012) and Gamannossi and Rablen (2020) state that tax avoidance in developed countries costs the government up to 20% of income tax revenues. Gamannossi and Rablen (2020) states that the enforcement of tax policies using tax audit instruments, information reporting, and financial transaction regulations as an effort to encourage compliance is still a matter of debate. In principle, there are no people who are willing to pay taxes, and they are always looking for ways not to pay taxes with an economic motivation that includes rationality (OECD publication, 2020).

Tax compliance is one of the challenges that the government must face because it can affect a country's revenue, which impacts a country's economic development (Ramadhan & Rodoni, 2021). The problem of tax non-compliance has become a challenge for the government (Rashid *et al.*, 2021). The universal problem that all administrators face is tax noncompliance (Allingham *et al.*, 1986; Walpole, 2009). Taxpayers use various schemes to minimize tax payments to save taxes. Tax authorities can enforce compliance with organizational goals through oversight and penalties or enhance voluntary compliance through the trust dimension (Kirchler *et al.*, 2009).

In addition, the low level of public awareness of the obligation to pay taxes is indicated by the decline in public trust in the tax authority, one of which is due to the rampant corruption cases that have occurred. This case has reduced public trust in the tax authorities, giving rise to the stigma that taxes exist to be corrupted and are only used for the benefit of certain parties. This stigma makes people feel reluctant to pay taxes because people think that the money will eventually be corrupted by irresponsible elements. This negative stigma from society is one of the factors that causes people's awareness to pay and report taxes to be low and makes awareness of the importance of the role of taxes for society and the state to be covered.

From this phenomenon, low public awareness can indicate two things, the public has minimal tax literacy and does not know at all what their tax obligations are or the public knows but does not want to carry out their obligations because they do not believe that the contribution they make will be put to good use by the state. By returning public trust in the tax authorities, then the negative stigma will slowly fade and the level of public compliance to pay taxes will increase. The main key is to make people trust and be aware of the importance of taxes again so that voluntary tax compliance is formed.

The self-assessment system will work effectively if voluntary compliance has been formed, because the self-assessment system is very dependent on the honesty of the public in calculating, reporting, and depositing their tax obligations in accordance with tax laws and regulations. Self-assessment is reflected in filling out the Annual Income Tax Return which is carried out independently by the taxpayer and must be filled in correctly, completely, and clearly. If the taxpayer is dishonest or includes information and information that is not in accordance with the actual situation in the Annual Tax Return, then this can cause the tax payable to be inappropriate and will cause losses to state revenues.

One approach that combines economic and behavioral approaches in analyzing tax compliance is the slippery slope framework approach proposed by Aloys Prinz, Stephen Muehlbacher, and Erich Kirchler (Mardhiah *et al.,* 2019). This approach explains in detail the relationship between trust and the power of the tax authorities which can explain the motivation for people's compliance in paying taxes (Ramadhan & Rodoni, 2021).

The existence of this connection makes the author interested in further research related to the level of taxpayer compliance using the slippery slope framework approach by limiting taxpayers registered at Medan Petisah Tax Office, Indonesia, especially individual taxpayers.

II. Theoretical Framework

A. Taxpayer Compliance

Tax compliance is one of the challenges that the government must face because it can affect a country's revenue, which impacts a country's economic development (Lozza & Castiglioni, 2018). Tax compliance is a behavior in which taxpayers fulfill and carry out their tax rights and obligations. Compliance is divided into two types, namely formal compliance and material compliance. Formal compliance is a type of compliance in which the taxpayer fulfills his tax obligations formally in accordance with the formal provisions in the tax law, one example is the taxpayer submitting an Annual Tax Return without passing the time limit specified in the regulations. Meanwhile, material compliance is a type of compliance in which the taxpayer fulfills tax obligations substantively in accordance with the content and soul of the tax law (Waluyo, 2002). The tax compliance model was originally introduced by Allingham and Sandmo using an economic approach with the assumption of maximum utility (Allingham & Sandmo, 1972).

B. Slippery Slope Framework Approach

Study related to tax compliance can use a variety of different models. In this study, the reference to the compliance model used is the slippery slope framework approach. Studies examining SSF have been conducted in many countries (Muehlbacher *et al.*, 2011). This Slippery Slope Framework approach was put forward by Aloys Prinz, Stephen Muehlbacher, and Erich Kirchler in 2008. Interestingly this approach combines two approaches from two different disciplines, namely economics and psychology in explaining the motivation of taxpayers in carrying out their tax obligations.

Broadly speaking, this approach explains that taxpayer compliance is caused by two main factors, namely the tax power factor and the trust factor in the tax authority (Ramadhan & Rodoni, 2021). These two factors give rise to two forms of compliance which in turn will also form two different tax climates. When taxpayers have high trust in the tax authorities, taxpayers will form voluntary tax compliance so that a "service and client" tax climate will be created. While the power of high tax authorities such as carrying out audits and imposing sanctions on taxpayers who do not comply will form enforced tax compliance and this compliance can create a climate of "cops and robbers" in which taxpayers will always feel pursued by the tax authorities (Ramadhan & Rodoni, 2021). To measure the interaction between trust and power, this approach considers various motivational factors owned by taxpayers in carrying out their tax obligations. From an economic standpoint, the factors considered are the possibility of an audit or audit and the application of tax sanctions. From a behavioral perspective, the factors considered are tax literacy, taxpayer behavior, norms (tax morale), and fairness (Lozza & Castiglioni, 2018).

C. The Power Factor

In this approach, the power of the tax authority is closely related to forced tax compliance. However, the high power of the tax authority does not always indicate forced tax compliance. There are two types of power that can lead to different types of behavior and of course also form different compliance, namely legitimate power and coercive power. Legitimate power is power that is used to influence the behavior of others through agreed rules, norms of equality and reciprocity, and social responsibility. Legitimate power also shapes the performance of client-oriented authorities where the authority will provide all information according to the tax rules needed for taxpayers so that taxpayers can carry out their obligations properly, so that this type of power will form a synergistic climate or "service and client" and can build voluntary tax compliance. Meanwhile, coercive power is power based on high control and punishment. Research by Mas'ud *et al.* (2014) in Africa found that power and trust affect tax compliance, power has a strong influence on compliance. The application of coercive power can form an antagonistic climate where taxpayers will feel afraid when dealing with tax authorities (Gangl *et al.*, 2020). Based on the discussion above, the power referred to in this approach is coercive power which can lead to forced tax compliance.

D. The Trust Factor

Based on the theory of socio-cognitive trust, trust can be divided into two, namely reason-based trust and implicit trust. Reason-based trust is a deliberate and conscious decision to trust the tax authority based on the goals to be achieved, competence, motivation and supporting external circumstances. This belief is closely related to tax knowledge of taxpayers, perceptions of agency quality and acts of corruption. Meanwhile, implicit trust is a belief that arises automatically because of a stimulus such as a tax official serving taxpayers with a friendly face and tone of voice. Although these types of beliefs are based on different things, these two beliefs are basically related. Trust begins with rational considerations (reason-based) which will then become implicit over time due to positive experiences experienced by taxpayers with tax authorities (Gangl *et al.*, 2020).

In measuring the interaction between trust and power, this approach considers various motivational factors owned by taxpayers in fulfilling their tax obligations. Based on research conducted by Kogler and Kirchler (2013) in Mardhiah *et al.* (2019), the factor considered from an economic perspective or the power of the tax authorities is the possibility of an audit or examination (audit probabilities). From a behavioral perspective or taxpayer beliefs, the factors considered are tax literacy (tax knowledge), procedural fairness and distributive fairness. In addition, there are also factors related to the power of the tax authority and the trust of the taxpayer, namely tax penalties, attitudes, norms and retributive fairness.

The tax compliance factors associated with trust and power by Mardhiah *et al.* (2019) are in line with research on factors associated with trust and power conducted by Kirchler *et al.* (2008). This research shows that tax sanctions, norms, distributive justice and retributive justice have a positive and significant effect on trust. Meanwhile, perceptions of the possibility of an audit, tax sanctions, behavior, norms and retributive justice have a positive and significant influence on power.

III. METHODOLOGY AND DATA

This research is quantitative research in the form of associative causality. Data was obtained from the survey applied to 30 individual taxpayers using accidental sampling technique. Data collection was carried out using the questionnaire method. Questionnaire is a method of collecting data by giving respondents a list of written questions. The questions asked are related to the attitude and opinion of the taxpayer towards taxpayer compliance, the trust of the taxpayer, and the power of the tax authority. Questionnaires were distributed in Medan Petisah, Indonesia.

The answers obtained from the respondents were given a score using a Likert scale of 1 to 5. This research uses multiple linear regression analysis to explain the effect of the independent variable on the dependent variable. The independent variable in this research is taxpayer trust (X1) and tax authority power (X2), while the dependent variable is taxpayer compliance (Y). Data processing using the SPSS application. The interpretation process begins with weighting each respondent's answer, then calculating the weight of each statement item for each research variable, then calculating the Percentage Index, and after that it is interpreted.

A. Measurement Scale and Interpretation Criteria

This research uses a Likert Scale to assess the attitudes and opinions of taxpayers towards statements related to taxpayer compliance, taxpayer trust, and the power of the tax authority submitted in the questionnaire. The levels of answers used in this scale are divided into five, namely strongly agree (SS), agree (S), neutral (N), disagree (TS) and strongly disagree (STS). Each level of answers has a different weight. In Table I, it can be seen the weight of each level of answers in the Likert Scale.

TABLE I: WEIGHTING IN A LIKERT SCALE

Answer	Value / Weight	
	Positive Statement (+)	Negative Statement (-)
Strongly agree (SS)	5	1
Agree (S)	4	2
Neutral (N)	3	3
Disagree (TS)	2	4
Strongly Disagree (STS)	1	5

Source: processed by the author

After weighting each respondent's answer, the next step is to calculate the weight of each statement item for each research variable by multiplying the number of respondents who voted with the Likert scale number choice. Then the percentage of the Taxpayer Compliance Index, the percentage of the Taxpayer Trust Index, and the percentage of the Tax Authority Authority Index are calculated.

Index percentage is calculated by dividing the total score with the highest score. The total score is obtained by multiplying the number of respondents who voted with the Likert Scale number choice. The highest score is obtained by multiplying the Likert Scale highest score by the number of respondents and the number of questions. After obtaining the Index Percentage, the resulting Index Percentage will be interpreted using the criteria listed in Table II.

TABLE II: CRITERIA FOR INTERPRETING QUESTIONNAIRE RESULTS

Percentage	Criteria
0% - 19,99%	Strongly Disagree/Very Unfavorable
20% - 39,99%	Disagree / Not Good
4'0% - 59,99%	Neutral/Neutral
60% - 79,99%	Agree/Okay
80% - 100%	Strongly Agree/Very Good

Source: processed by the author

B. Validity Test

One of the research measuring tools used to test whether the statements submitted in the questionnaire can be used to explain the variables measured in a study is the validity test. A statement or item will be declared valid or usable if the result of r count is greater than r table (r count > r table). The validity test in this study uses Pearson's Product Moment analysis. The results of the validity test on the Individual Taxpayer Compliance variable (Y), each statement on individual taxpayer compliance variable all shows the results of r count greater than r table so that all statements are declared valid and these statements can be used to explain the variables being measured. The validity test of the Taxpayer's Trust variable (X1) shows that all statement items show the results of r count > r table so that it can be concluded that all statements are declared valid and can be used to explain the variables measured.

Meanwhile, the results of the validity test of the Tax Authority Power variable (X2) show that the statement items on the tax authority power variable are almost entirely valid and can explain the variable being measured, except for statement X2.1, which is a statement item which states that Taxpayers comply because they do not want to receive sanctions and fines. Statement X2.1 produces a Pearson correlation or r count that is smaller than r table, which is equal to 0.106 and is declared invalid and cannot explain the variable being measured. In addition to these statements, statement items on variable X2 can be used to explain the variable being measured.

C. Reliability Test

In addition to validity testing, reliability tests must also be carried out to test whether data and information collection tools can reveal facts that actually happened in the field. If the answers to the statements listed in the questionnaire are consistent, then the questionnaire can be said to be reliable. This reliability test is also used to test the extent to which a measuring instrument is reliable. Reliability testing in this study uses the Cronbach's Alpha method. The criterion that forms the basis for decision making in this test is if the Cronbach's Alpha number obtained is greater than 0.60 (> 0.60), then the variable is reliable.

The results of the reliability test of the Taxpayer Compliance variable (Y) produced a variable Cronbach's Alpha value of 0.849 and this value is greater than 0.60. In accordance with the criteria in making a decision on the reliability test, it can be concluded that the statement on the taxpayer compliance variable (Y) is reliable.

The results of the reliability test of the Taxpayer Trust variable (X1) show a Cronbach's Alpha value of 0.849 and this value is greater than 0.60. In accordance with the criteria in making a decision on the reliability test, it can be concluded that the statement on the taxpayer's trust variable (X1) is reliable.

The results of the reliability test of the Tax Authority Power variable (X2) show a Cronbach's Alpha value of 0.840 and this value is greater than 0.60. In accordance with the criteria in making a decision on the reliability test, it can be concluded that the statement in the tax authority power variable (X2) is reliable.

IV. Result and Discussion

A. Taxpayer Compliance

Based on the calculation results from the answers to the taxpayer compliance questionnaire, it can be seen that the percentage of taxpayer compliance is 87%. When associated with the criteria for interpreting the results of the questionnaire in Table II, the percentage results are in the range of 80%-100% indicating that individual taxpayer compliance can be categorized as very good. So it can be concluded that most individual taxpayers registered at Medan Petisah Tax Office have reported their tax returns completely, clearly, and correctly every year and taxpayers also know and understand their tax rights and obligations.

B. Taxpayer Trust

Based on the calculation results from the answers to the taxpayer trust questionnaire, it can be seen that the percentage of taxpayers' trust in the tax authority is 86.95%. When associated with the criteria for interpreting the results of the questionnaire in Table II, the percentage results are in the range of 80%-100%. Based on this percentage, it can be interpreted that the trust of individual taxpayers in the tax authorities is categorized as very good so it can be concluded that most individual taxpayers have quite high trust in the tax authorities. Taxpayers believe that the tax authorities carry out their duties in the best way for the benefit of the people and the state and provide the best possible service. On the basis of this trust, taxpayers carry out their tax obligations voluntarily. The percentage results also show that most of the individual taxpayers registered at Medan Petisah Tax Office agree with the statement that their trust in the tax authorities affects taxpayer compliance.

C. Tax Authorities

Based on the calculation results from the answers to the tax authorities powers questionnaire, it can be seen that the results of calculations on the variable power of the tax authorities show a percentage of 59.22%. When associated with the criteria for interpreting the results of the questionnaire in Table II, the results of this percentage are in the range of 40%-59.99% which indicates that the power of the tax authorities has a neutral influence on taxpayer compliance.

The results in this section of the tax authority are very different when compared to the previous section which resulted in a very agree or very good interpretation. Based on the results obtained, it can be concluded that overall tax compliance is not overly influenced by the power of the tax authorities.

This is evidenced from the interpretation of the results of the questionnaire on the part of the tax authority's power which is categorized as neutral so that this shows that the respondents' answers regarding statements in the part of the tax authority's power tend to be neutral.

The conclusion that can be drawn from the results of the individual taxpayer compliance questionnaire registered at Tax office Medan Petisah by using factors in the slippery slope framework approach is that taxpayers have good trust in tax authorities and have a neutral attitude towards authority power tax. This good trust can certainly form voluntary tax compliance and a synergistic tax climate and can build good cooperation between taxpayers and tax authorities.

The results of this study are in line with research conducted by Yasa & Martadinata (2018) on Singaraja taxpayers. The results of this study state that the taxpayer's trust in the tax authority has a significant effect on voluntary tax compliance. The trust factor is a very important factor in building voluntary tax compliance. The level of tax compliance will remain high if the taxpayer's trust in the tax authority is high even without the influence of the tax authorities.

V. Concluding Remarks

Based on the results of the review and discussion related to the compliance of individual taxpayers at Medan Petisah Tax Office which is linked to factors in the slippery slope framework approach, the following conclusions can be obtained:

1. The slippery slope framework approach is an approach that combines economic and psychological factors in explaining taxpayer compliance. This approach explains that taxpayer compliance is caused by two main factors, namely the tax power factor and the trust factor in the tax authority. These two factors lead to two forms of compliance which will form two different tax climates. When the taxpayer's trust in the tax authority is high, the taxpayer will form tax compliance voluntarily, so that a "service and client" tax climate or a synergistic climate will be formed. Meanwhile, the powers of high tax authorities, such as carrying out audits and imposing sanctions on non-compliant taxpayers, will form forced compliance and create a "cops and robbers" tax climate or an antagonistic climate.
2. The results of the study of individual taxpayer compliance registered at Medan Petisah Tax Office using factors on the slippery slope framework approach and calculated using a Likert scale indicate that taxpayers have good trust in the tax authorities. Good trust in the tax authorities can be seen from the results of the questionnaire on the taxpayer trust section which shows a high percentage of taxpayer trust in the tax authorities, namely 86.95%, which is categorized as very good. Meanwhile, the results of the questionnaire on the power of the tax authority show that taxpayers have a neutral attitude towards the power of the tax authority. Good trust in the tax authority can certainly form voluntary tax compliance and a synergistic tax climate at Medan Petisah Tax Office where taxpayers and tax authorities are cooperative and work well together.

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