



ANALYSIS OF RESEARCH TRENDS ON TAX MORALE IN INDEXED JOURNALS IN INDONESIA

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Abstract

This study aims to analyze the research trends on tax morale in taxation journals indexed in Indonesia from 2019 to 2024. The method used is a systematic literature review by collecting data from various journals accredited by the Science and Technology Index (SINTA). The results show a significant increase in the number of publications discussing tax morale, especially in 2020, influenced by the COVID-19 pandemic. Factors such as trust in the government, social norms, and strict sanctions were found to have a positive impact on tax morale and tax compliance. The study also found that tax morale can be an effective tool for improving tax compliance through a holistic approach, including tax education, tax audits, sanctions, and incentives. This study provides important contributions to the taxation literature by presenting an in-depth analysis of tax morale research trends and their implications for tax policy in Indonesia. These findings are expected to help policymakers design more effective and sustainable taxation strategies.

Keywords: Literature Review, Tax Morale, Tax Compliance

INTRODUCTION

Taxation is a complex issue often debated from various perspectives regarding its objectives and impacts. Taxes are the primary source of state revenue, playing a crucial role in financing development and improving societal welfare (Palimbong & Tangdialla, 2021). However, in its implementation, the government, as the regulator, still faces significant challenges related to the public's awareness of fulfilling their tax obligations. This phenomenon becomes a pressing issue considering the importance of tax revenues for sustaining national development. One approach to addressing this issue is by understanding the moral aspects of taxation, also known as tax morale (Wicaksono & Sutopo, 2024).

Tax morale, defined as the intrinsic motivation towards tax compliance, is a complex and multidimensional concept. Attribution theory suggests that an individual's assessment of tax obligations is influenced by both internal and external factors. Tax morale reflects social responsibility, where individuals with high tax morale comply with tax laws not out of fear of sanctions but due to an intrinsic drive to contribute to society.

A study by Roseptia & Fitriandi (2023) stated that social norms positively influence tax compliance. The higher the level of patriotism, the greater the motivation to fulfill tax obligations. Trust in the government also has a significant positive effect on tax morale. The stronger the public's sense of patriotism and trust in the government, the higher their motivation to pay taxes. A deep understanding of these factors can provide concrete insights for policy regulators in designing more effective strategies to enhance tax compliance.

In Indonesia, the implementation of a self-assessment tax system makes taxpayers' awareness and compliance key factors for success. This system requires a good understanding of taxation and a high level of tax morale from taxpayers. Previous research shows that a combination of good tax understanding and high tax morale can lead to optimal tax compliance (Rahmadani & Fauzihardani, 2024). Therefore, an in-depth study of tax morale becomes a crucial discussion to improve Indonesia's tax system in a more positive direction.



This research uses content analysis methods on several taxation journals published in Indonesia from 2019 to 2024. This study aims to gather information on various research that discusses tax morale in Indonesia. Specifically, this study intends to answer the following questions: (1) What is the trend in the number of studies on tax morale over the past five years? (2) How do the types of research used to study tax morale in Indonesia vary? (3) What are the most common topics used to study tax morale issues? (4) What findings have been illustrated by studies on tax morale? (5) What instruments have researchers used to measure the plausibility or impact of tax morale? (6) How can actual research data be obtained? (7) What data analysis techniques have researchers used to develop their findings?

In some aspects, this study differs from previous research focused on tax morale. First, this study is limited to articles published from 2019 to 2024, all of which are accredited by the Science and Technology Index (SINTA). Second, this study is specifically aimed at analyzing a number of articles with tax morale as the main topic. Third, various parameters are used as the basis for the discussion analysis.

LITERATURE REVIEW

Tax Morale

Tax morale is defined as the intrinsic motivation towards tax compliance. It reflects social responsibility, where individuals with high tax morale comply with tax laws not because of fear of sanctions, but due to an internal drive to contribute to society. Attribution theory states that an individual's assessment of tax obligations is influenced by both internal and external factors.

Previous studies have shown various factors that influence tax morale. For example, trust in the government and social norms significantly affect tax compliance levels (Roseptia & Fitriandi, 2023). Moreover, factors such as tax fairness, transparency, and accountability also play an essential role in shaping tax morale (Wicaksono & Sutopo, 2024).

Research on tax morale in Indonesia often employs both quantitative and qualitative methods. Quantitative methods typically involve the use of statistical data to measure variables influencing tax morale, such as tax compliance levels and public perceptions of the government. Qualitative methods allow researchers to gain deeper insights into attitudes, values, and norms influencing tax behavior through in-depth interviews and focus group discussions (Hananto et al., 2023; Susanto et al., 2022).

Research findings show that tax morale has a significant impact on voluntary tax compliance. For instance, a study by Rahmadani & Fauzihardani (2024) demonstrated that a combination of good tax knowledge and high tax morale could enhance tax compliance among MSME actors. Other research also found that social norms and trust in the government play an important role in boosting individuals' tax morale (Daneshwara & Riandoko, 2023).

Based on an analysis of research trends in indexed taxation journals in Indonesia from 2019 to 2024, there has been a significant increase in publications related to tax morale in 2020. This increase is associated with the impact of the COVID-19 pandemic, which affected various aspects of life, including the economy and fiscal policies. Research during this period focused on how the pandemic influenced public tax behavior and how the government could leverage tax morale as a tool to boost state revenue (Rahmadani & Fauzihardani, 2024).

Some challenges in researching tax morale include limited access to certain articles that are not available in full text and potential bias in selecting literature that only includes taxation-indexed journals in Indonesia. Additionally, focusing on articles published within the last 10 years might overlook important research published before this period (Daryatno, 2023).



METHODS

This research employs a literature review method to analyze the trends of research on tax morale in taxation-indexed journals in Indonesia. A literature review is a systematic approach to identifying, evaluating, and synthesizing relevant research findings in order to answer specific research questions.

The first step in data collection involves searching for relevant literature. The search was conducted through several academic databases and indexed journal portals, such as Google Scholar, SINTA (Science and Technology Index), and institutional journal databases of higher education in Indonesia. The keywords used in the search included "tax morale," "moral pajak," "tax compliance," "taxation in Indonesia," and combinations of these keywords.

The collected literature was then categorized based on the main themes commonly found in tax morale research. These themes include trust in the government, perceptions of tax fairness, transparency and accountability, as well as the research methods used. A descriptive analysis was conducted to illustrate the general characteristics of the studies collected, such as the number of publications per year, the journals where the studies were published, and the research methods employed. This analysis helps identify general trends in research on tax morale in Indonesia. A thematic analysis was carried out to identify key themes and sub-themes emerging from the collected literature. This process involved systematic data coding to uncover patterns and relationships between the emerging themes. The results of the thematic analysis were then used to compile a synthesis of research findings relevant to the topic of tax morale.

To ensure the validity and reliability of this literature review, several steps were taken:

- Utilizing multiple databases and journal portals to ensure comprehensive literature coverage.
- Double-checking the article selection process to minimize selection bias.
- Adopting a transparent and systematic coding method in the thematic analysis.

Some limitations of this research include:

- Limited access to certain articles that were not available in full text.
- The possibility of bias in literature selection, as it only includes taxation-indexed journals in Indonesia.
- The focus on articles published within the last 10 years, which may overlook important research published before this period.

RESULTS AND DISCUSSIONS

Number of Publication

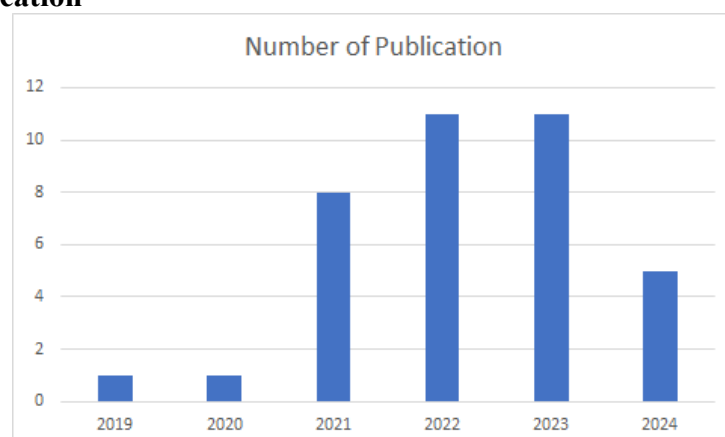


Figure 1. Publication Trends on the Development of Tax Morale Research in Journals in Indonesia



The number of published articles reflects the frequency of research conducted over a given period. Based on the graph in Figure 1, the trend of publications related to Tax Morale in Indonesia over the past five years has shown significant fluctuations. In 2020, there was a sharp increase in the number of publications, which can be attributed to several key factors.

Firstly, the COVID-19 pandemic, which impacted the world, including Indonesia, affected various aspects of life, including the economy and fiscal policy. The Indonesian government actively implemented a range of policies to safeguard state revenue, one of which was enhancing tax awareness and compliance through moral approaches. Research during this period frequently focused on how the pandemic influenced taxpayer behavior and how the government could leverage tax morale as a tool to increase state revenue.

Secondly, various government campaigns and programs designed to encourage tax compliance also contributed to the rise in publications. These initiatives not only aimed to raise public awareness of the importance of taxation but also sought to foster a robust tax culture. Publications from this period often assessed the effectiveness of these programs and provided recommendations for further improvements.

Thirdly, advancements in information technology and the digitalization of tax administration played a crucial role. With easier access to tax-related data and information, researchers were able to conduct analyses and disseminate their findings more efficiently. Digitalization also facilitated more accurate and efficient data collection methods, which in turn enhanced the quality of research output.

Type of Research

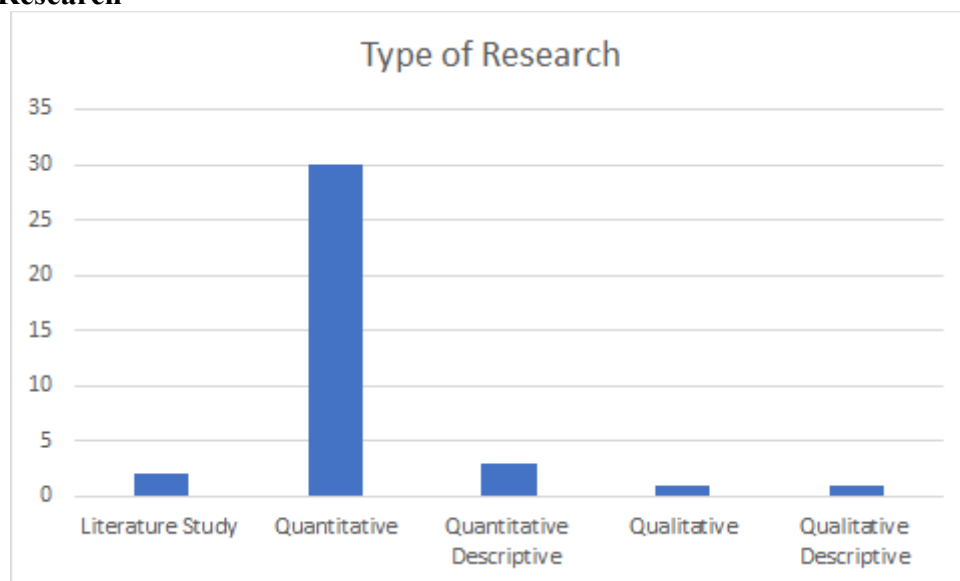


Figure 2. Types of Research Used in the Study of Tax Morale in Journals in Indonesia

The type and method of research determine the focus of a study. Based on Figure 2, quantitative research dominates in the study of Tax Morale in Indonesia. Quantitative research usually involves the use of statistical data to measure variables that affect tax morale, such as the level of tax compliance, income level, and public perception of the government. This method allows researchers to test hypotheses and obtain results that can be generalised to a wider population.

Qualitative research has also shown an increase, especially in examining social and cultural factors that affect tax morale. Qualitative approaches allow researchers to gain deeper insights into the attitudes, values and norms that influence tax behaviour. This research often involves in-depth interviews, group discussions, and case studies to understand the context and dynamics that influence tax morale.



In addition, the use of mixed methods is also gaining ground. These methods combine quantitative and qualitative approaches to provide a more comprehensive picture of the research topic. For example, research may start with a quantitative survey to identify general trends and patterns, followed by qualitative interviews to explore the findings in more detail.

Research Subject

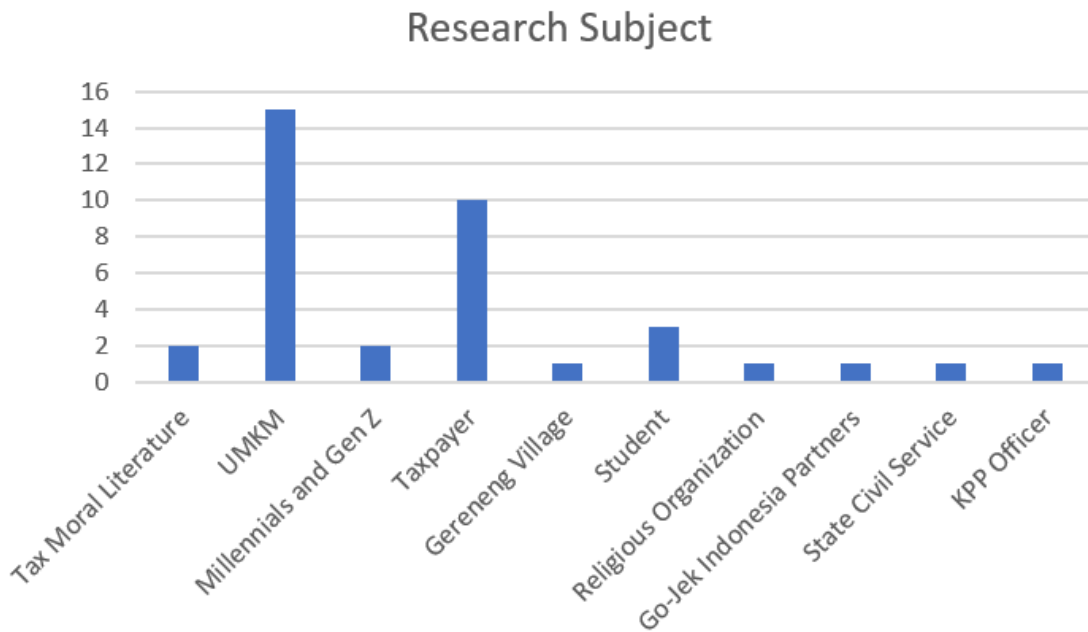


Figure 3. Research Subjects in the Study of Tax Morale Articles in Journals in Indonesia

The tax morale measurement covers a wide range of research subjects. Based on Figure 3, the most frequently selected research subjects are Gen Millennials and Gen Z, followed by individual taxpayers and MSMEs. This focus on the younger generation reflects the attention on how the generation views and attitudes towards tax obligations, which is considered important for the sustainability of tax compliance in the future. Research on this group often explores how education, social environment and digital media influence their perceptions and attitudes towards tax.

MSMEs (Micro, Small, and Medium Enterprises) are also an important research subject. MSMEs play a vital role in the Indonesian economy, but often face challenges in tax compliance. Research focusing on MSMEs aims to identify the barriers they face and formulate strategies to improve tax compliance in this sector.

Other subjects often chosen include university students, religious organisations, and state civil apparatus (ASN). Research on university students usually aims to understand how tax education in college affects their tax morale. Research on religious organisations explores the role of religious values in influencing tax compliance, while research on ASN highlights how organisational culture and internal policies affect tax morale among civil servants.

Research Findings

No	Findings
1	This research shows an increase in tax morale studies in the last four years, especially in Europe and the Americas. Key topics include the informal sector, tax compliance, tax systems, tax avoidance and trust. Future research is suggested to focus on social norms, tax reform, and the relationship between tax compliance and entrepreneurship and institutional theory.



2	The findings show that trust in government and norms have a significant effect on the willingness to pay taxes of MSME players, while tax knowledge does not have a significant effect on the willingness to pay taxes of MSME players.
3	The results showed that tax morale, which reflects the intrinsic motivation to comply and pay taxes, has a significant effect on voluntary tax compliance among MSME actors in North Toraja Regency. High tax morale encourages voluntary compliance in fulfilling tax obligations.
4	The millennial generation's tax morale is better than generation Z, but this difference is not statistically significant. Millennials have an average tax morale score of 38.64, while generation Z has 37.20.
5	Age, gender, and education level are factors that affect tax morale during the COVID-19 pandemic. Source of income and religion have no significant effect on tax morale.
6	Tax morale is unable to moderate the relationship between perceived probability of audit and tax compliance. Tax morale is also unable to moderate the relationship between sanctions and tax compliance. Perceived probability of audit and sanctions directly have a positive effect on tax compliance.
7	Tax incentives and tax sanctions have a positive effect on tax compliance, tax morale does not moderate the effect of tax incentives and tax sanctions on tax compliance.
8	Personal norms represented by the level of religiosity have no significant effect on the willingness to pay taxes, but social norms represented by patriotism have a positive and significant effect on the willingness to pay taxes. However, the effect of job type and income level on the willingness to pay taxes is not large. The level of education interacts with the variables 'personal norms', 'social norms', 'type of work', and 'income level', but its effect does not significantly affect the willingness to pay taxes, so its potential is classified as a moderating variable.
9	The results showed that subjective norms, moral obligations, and understanding of taxpayers simultaneously affect taxpayer compliance. While the subtest results (t test) show that subjective norms and moral obligations have a positive and significant effect. On the other hand, understanding of tax regulations has a positive although small impact on taxpayer compliance.
10	Community compliance is strongly influenced by income and development progress (PBB-P2). However, in Gerenen Village, socialisation, tax sanctions, and immoral behaviour have no effect on residents' land and building tax compliance (PBB-P2). Religion has a positive effect on the willingness to pay taxes. Law enforcement also has a positive impact on the willingness to pay taxes. Religion has a negative impact on tax avoidance. However, criminal prosecution does not affect tax evasion. Willingness to pay taxes has a negative impact on tax avoidance. Religion has a negative effect on tax avoidance through willingness to pay as an intervening variable. As an intervening variable mediated by willingness to pay taxes, law enforcement also negatively affects tax avoidance.
11	Tax knowledge has a positive effect on the intention to comply with tax obligations on prospective taxpayers, tax socialisation has no effect on the intention to comply with tax obligations on prospective taxpayers, and the spirit of taxation has a positive effect on the intention to comply with tax obligations. Tax obligations to prospective taxpayers.
12	Religiosity has a positive effect on willingness to pay taxes. Law enforcement also has a positive impact on the willingness to pay taxes. Religiosity has a negative impact on tax avoidance. However, criminal prosecution does not affect tax avoidance. Willingness to pay taxes has a negative impact on tax avoidance. Religiosity has a



	negative effect on tax avoidance through willingness to pay as an intervening variable. As an intervening variable mediated by willingness to pay taxes, law enforcement also has a negative effect on tax avoidance.
13	The results showed that Tax Amnesty (X1) has a positive and significant effect on Service Satisfaction Level (Z), supporting the first hypothesis (H1). However, Tax Amnesty (X1) is not significant in increasing Tax Compliance (Y), so the second hypothesis (H2) is rejected. Meanwhile, Tax Justice (X2) does not show a significant effect on Satisfaction Level (Z) and the third hypothesis (H3) is rejected, but has a positive and significant effect on Tax Compliance (Y), so the fourth hypothesis (H4) is accepted. Tax Morale (X3) is insignificant in influencing both Service Satisfaction Level (Z) and Tax Compliance (Y), which leads to the rejection of the fifth (H5) and sixth (H6) hypotheses. However, Service Satisfaction Level (Z) is shown to have a positive and significant effect on Tax Compliance (Y), supporting the seventh hypothesis (H7). Indirectly, Tax Amnesty (X1), Tax Justice (X2), and Tax Morale (X3) do not significantly affect Tax Compliance (Y) through Service Satisfaction Level (Z), so the eighth (H8), ninth (H9), and tenth (H10) hypotheses are rejected.
14	Tax Awareness, Tax Morale and Tax Sanctions have a positive and significant effect on taxpayer compliance.
15	Understanding of tax regulations and trust in government have a positive impact, while modernisation of tax administration has a negative impact on the compliance of MSME taxpayers in Pontianak City.
16	Understanding the tax system affects voluntary tax compliance, and tax payment morality affects voluntary taxpayer compliance, and understanding the tax system and tax payment morality simultaneously affect voluntary taxpayer compliance.
17	Research shows that tax awareness affects the relationship between tax morals, tax audits, and sanctions on MSMEs tax compliance.
18	Research shows that tax morale, religiosity, and tax sanctions simultaneously have a positive and significant effect on taxpayer compliance, and tax morale has the most dominant influence on taxpayer tax compliance.
19	This study shows that nationalist attitudes have a significant effect on taxpayer compliance, tax morality has a significant effect on awareness of paying taxes, and tax morality has a significant effect on taxpayer compliance. significant moderating influence on taxpayer compliance. However, there is no significant moderating influence between nationalist attitudes on the effect of tax morality on taxpayer compliance.
20	The results of this study partly show that tax literacy has no effect on MSME taxpayer compliance, modernisation of the administrative system affects MSME taxpayer compliance, tax incentives affect MSME taxpayer compliance and that: Willingness to pay taxes affects MSME taxpayer compliance. At the same time it also shows that tax literacy, modernisation of the administrative system, tax benefits, and willingness to pay taxes have an effect on MSMEs taxpayer compliance.
21	In the 2023/2024 academic year, the proportion of the working population with less than primary school education was 39%, reflected by the proportion of children who did not attend secondary school, which was still low at 22.52%. From the literature, it is known that education can provide knowledge, skills, and values (ethical, moral, spiritual, professional) that can be related to one's taxation ethics.
22	The findings indicate that social norms and trust in government play an important role in improving individual tax morale, while tax justice has not been able to have a significant effect.



23	High tax rates increase tax evasion, which is detrimental to the competitiveness and growth of MSMEs. Tax system complexity does not affect tax evasion due to low resources and distrust of the government. Self-assessment methods reduce tax evasion by promoting transparency, accountability and awareness among MSMEs. Tax morale is critical in regulating self-assessment systems and tax evasion, impacting tax fairness and ethics.
24	This study found that trust in government, trust in tax administration, national pride, the possibility of being caught in a tax evasion attempt, and the level of punishment simultaneously and partially have a significant positive effect on tax morale.
25	There are significant differences in tax morale between age categories. The age group below 30 years old has the highest tax morale, followed by the age group above 49 years old. There is a significant difference for the tax rate variable based on marital status. Respondents who are not married are more accepting of tax avoidance if the tax rate is high compared to those who are married.
26	This article focuses more on identifying the factors that influence corporate tax compliance, not research with specific hypotheses and research results.
27	It can be concluded that partially tax complexity, taxpayer morale, and subjective norms have an effect on tax compliance. The implications of this research are expected to provide benefits in an effort to increase the awareness of MSMEs owners regarding taxation.
28	The results showed that free-rider attitudes and materialism had a positive effect on tax avoidance, while the willingness to pay did not moderate the effect of free-rider attitudes and materialism on tax avoidance. This shows that taxpayers with a free rider attitude are reluctant to pay taxes even though they enjoy the facilities provided, resulting in tax avoidance. Likewise, taxpayers who are accustomed to materialism tend to prioritise the ownership of luxury goods to avoid paying taxes.
29	The results showed that morality can moderate the relationship between perceptions of corruption and taxpayer compliance, thus the high level of corruption is influenced by the low level of morality and ultimately also has an impact on taxpayer compliance, so that to minimise the level of corruption, high morale is needed.
30	This study found that the variables of religiosity, tax knowledge, and the quality of tax authorities' services have a positive effect on the tax morale of Go-Jek partners in Indonesia. Meanwhile, the variables of perceived fairness and financial difficulties do not have a significant effect on tax morale.
31	Results show that a supportive corporate environment strengthens the relationship between tax morale and taxpayer compliance (+ significant).
32	The results found that the higher a person's money ethics, the higher the tendency to commit tax evasion (significant). However, a person's Tax Morale does not affect the tendency to commit tax evasion (not significant).
33	The results indicate that improving tax morale, the intensity of tax audits, and the application of strict sanctions all contribute positively to improving MSME tax compliance. In addition, tax awareness plays an important role in strengthening the effect of tax morale and tax audit on compliance, but does not affect the effect of sanctions on compliance.
34	The government can increase tax morale to minimise tax evasion by warning taxpayers about the importance of paying taxes and the sanctions that can be imposed. Tax morale is seen from various stages and factors, such as Pre-Conventional, Conventional, and Post-Conventional Stages, as well as attitudes towards behaviour, subjective norms, and behavioural control. In addition, analysis of financial



	statements, sales, and contracts can be used to identify tax fraud based on taxpayer pressure, opportunity, rationalisation, ability, or arrogance.
35	The results show that taxpayers working in Surabaya have a passion that arises from within themselves and a high awareness that the taxes they pay to the state treasury are mandatory contributions that will be used for the development of public facilities. The electronic tax filing system makes it easier and easier for taxpayers to report their taxes more quickly. On the other hand, taxpayers still consider the application of tax sanctions to be less stringent, the socialisation of regulations is not good, and taxpayers do not understand the risks. If taxpayers neglect to report their taxes.
36	This research shows that tax morale plays an important role in reducing tax evasion intentions. Individuals with high tax morale are less likely to have tax evasion intentions. However, this effect of tax morale is neither strengthened nor weakened by conscientiousness personality, but slightly weakened by agreeableness personality at the 90% confidence level. These results emphasise the importance of improving tax morale among taxpayers to reduce tax evasion intentions and paying attention to how certain personality traits can influence tax behaviour.
37	This study shows that increasing tax morale and understanding of the tri nga can increase prospective taxpayer compliance. These two factors play an important role in shaping attitudes and behaviours that are compliant with tax obligations. Therefore, efforts to improve tax morale and understanding of tri nga among prospective taxpayers, especially university students, are crucial to ensure better tax compliance in the future.

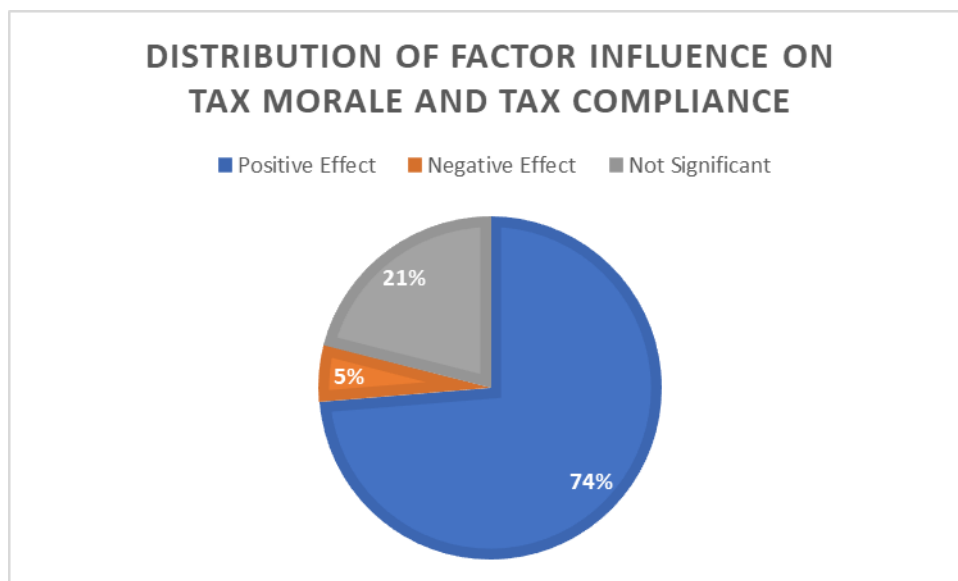


Figure 4. Research Findings Related to the Influence of Factors on Tax Morale and Tax Compliance

Positive Influence on Tax Morale and Tax Compliance (73.7%)

From the data compiled and displayed in pie charts, there are some important findings regarding the influence of factors on tax morale and tax compliance. Most studies show that factors such as a favourable corporate environment, high tax morale, tax audit intensity, the application of strict sanctions, trust in the government, social norms, tax incentives, as well as age, gender, and education level, all contribute positively to improving tax morale and tax compliance.



1. **Corporate Environment:** A supportive corporate environment significantly strengthens the relationship between tax morale and taxpayer compliance. This suggests that companies that create a work culture that supports tax compliance are likely to have more compliant taxpayers.
2. **Tax Morale:** Tax morale plays an important role in reducing tax evasion intentions and increasing voluntary tax compliance. Individuals with high tax morale tend to comply with their tax obligations because they feel socially responsible.
3. **Tax Audit and Sanctions:** Increasing the intensity of tax audits and applying strict sanctions also contribute positively to tax compliance. Intensive tax audits and strict sanctions can increase tax awareness and prevent tax evasion.
4. **Trust in Government and Social Norms:** Trust in government and social norms have a significant influence on tax morale. People who believe that the government uses taxes properly and fairly tend to have high tax morale.
5. **Tax Incentives:** Providing tax incentives also has a positive effect on tax compliance. Tax incentives can be an additional motivation for taxpayers to fulfil their tax obligations.
6. **Age, Gender, and Education Level:** Demographic factors such as age, gender, and education level also affect tax morale. During the COVID-19 pandemic, research shows that tax morale is affected by age and education level, while income source and religion have no significant effect.

Negative and Insignificant Effects (5.3% and 21.1%)

In addition to positive findings, there are also some findings that show a negative or insignificant influence on tax morale and tax compliance:

1. **Money Ethics:** The higher one's money ethics, the higher the propensity to commit tax evasion. However, one's tax morals do not significantly affect the propensity to commit tax evasion.
2. **Moderation of Tax Morale:** Tax morale is unable to moderate the relationship between perceived probability of audit and tax compliance, as well as between sanctions and tax compliance. This suggests that while tax audits and sanctions have a positive effect on tax compliance, tax morale does not strengthen these effects.
3. **Personality:** The effect of tax morale in reducing tax evasion intentions is slightly weakened by agreeableness personality, but neither strengthened nor weakened by conscientiousness personality.

Overall, the pie chart shows that the majority of factors have a positive effect on tax morale and tax compliance, with a small number having a negative or insignificant effect. Factors such as a supportive corporate environment, high tax morale, tax audit intensity, strict application of sanctions, trust in government, social norms, and tax incentives all contribute positively to increased tax compliance. However, some factors such as money ethics and personality have a more complex influence and are not always significant.

The use of tax morale as a tool to improve tax compliance needs to consider these various factors, as well as a holistic approach involving education, audit, sanctions, and incentives. Further research is needed to understand the deeper dynamics between these factors and how they can be optimised to improve tax compliance.



• **Research Variables**

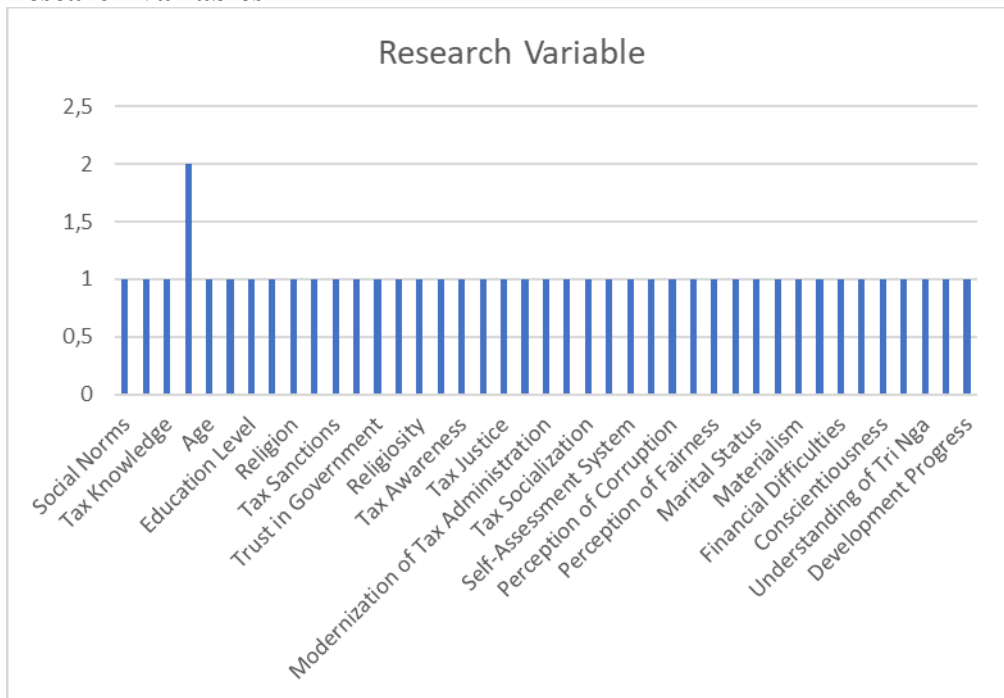


Figure 5. The Research Variables Used in the Study of Tax Morale in Journals in Indonesia

Research on tax morale has received increasing attention in the tax literature. Based on data collected from various studies, there are various variables that are often used in tax morale research. These variables include aspects such as tax morale itself, money ethics, tax audits, sanctions, understanding of tax mechanisms, and many more.

The bar graph above shows the frequency distribution of variables used in tax morale research. Tax morale is the most dominant variable in this study, indicating that tax morale is considered a key factor affecting tax compliance. Research that uses tax morale as the main variable aims to understand how individual values and ethics related to the obligation to pay taxes can increase or decrease the level of tax compliance.

Money ethics is also an important variable that is often studied. Research using this variable usually focuses on how an individual's view of money can influence the propensity to evade taxes. For example, individuals with high money ethics may be more likely to see taxes as a burden and look for ways to avoid them.

Tax audit and tax sanctions are two variables that often appear in studies. Tax audit aims to ensure that taxpayers report and pay taxes in accordance with applicable regulations. Meanwhile, tax sanctions serve as a deterrent to reduce tax evasion intentions. Research shows that these two factors contribute significantly to increasing tax compliance.

The variable of understanding tax mechanisms is also often researched. A good understanding of tax mechanisms and rules can increase taxpayer awareness and compliance. Studies using this variable try to measure the extent to which taxpayers' knowledge of the tax system can influence their attitudes and behaviour towards tax obligations.

Religiosity and trust in government are variables that significantly affect tax morale. Research shows that individuals who have a high level of religiosity or strong trust in government tend to have better tax morale. This is due to the moral and ethical values taught in religion as well as positive perceptions of the legitimacy of the government in using tax funds for public welfare.

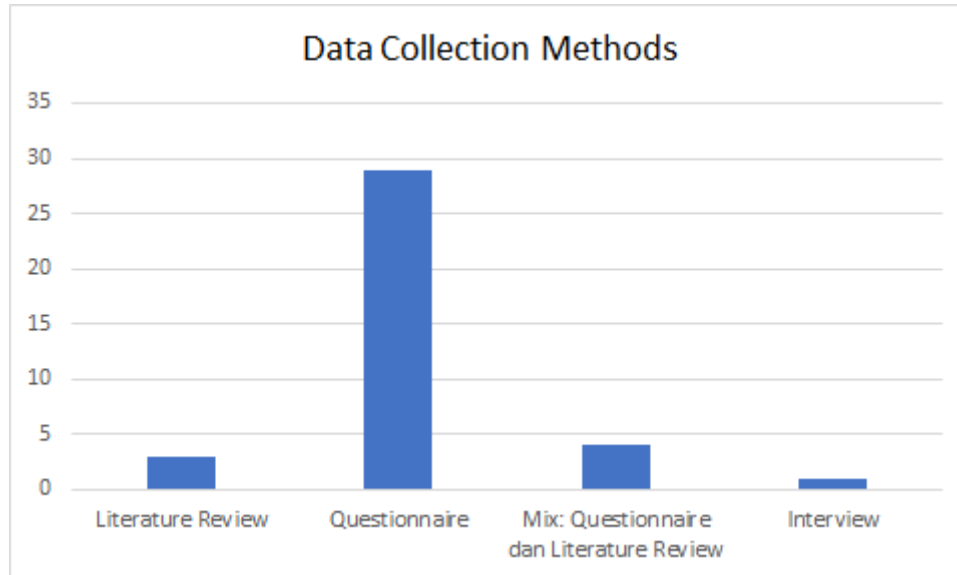
The distribution of research variables in the study of tax morale shows that tax morale, money ethics, tax audit, sanctions, and understanding of tax mechanisms are some of the key



variables often used by researchers. A deeper understanding of these variables can help in formulating more effective tax policies to improve tax compliance.

Further research can examine the relationship between these variables in more depth and explore other variables that may affect tax morale, such as economic conditions, education, and local culture. Thus, it is hoped that a more comprehensive strategy can be found to optimise tax compliance and reduce the level of tax evasion in society.

Data Collection Methods



Picture 6. Data Collection Methods Used in the Study of Tax Morale in Journals in Indonesia

In conducting research, researchers use various data collection methods. Based on Figure 5, secondary data is the most common method used to study Tax Morale in Indonesia. This method involves using data from financial reports, tax compliance data, and existing surveys. Secondary data collection allows researchers to access relevant historical information and makes it easier to analyse long-term trends.

Survey methods are also frequently used, especially to collect primary data on taxpayer attitudes and perceptions. Surveys allow researchers to reach a larger sample and obtain data that can be statistically analysed. Surveys often include questions regarding attitudes towards taxes, tax knowledge and experience with tax administration.

In addition, interviews and focus groups are also used in qualitative research to gain in-depth insights into motivations and barriers to tax compliance. Interviews allow researchers to explore topics in greater detail and gain richer perspectives from respondents.

The use of secondary data allows researchers to conduct more in-depth comparative and bibliometric analyses. Data taken from reliable sources such as company financial reports or data from tax authorities provide a solid basis for analysis. However, it is important to ensure the validity and reliability of the data used to avoid bias and errors in the research results.



- **Data Analysis Method**

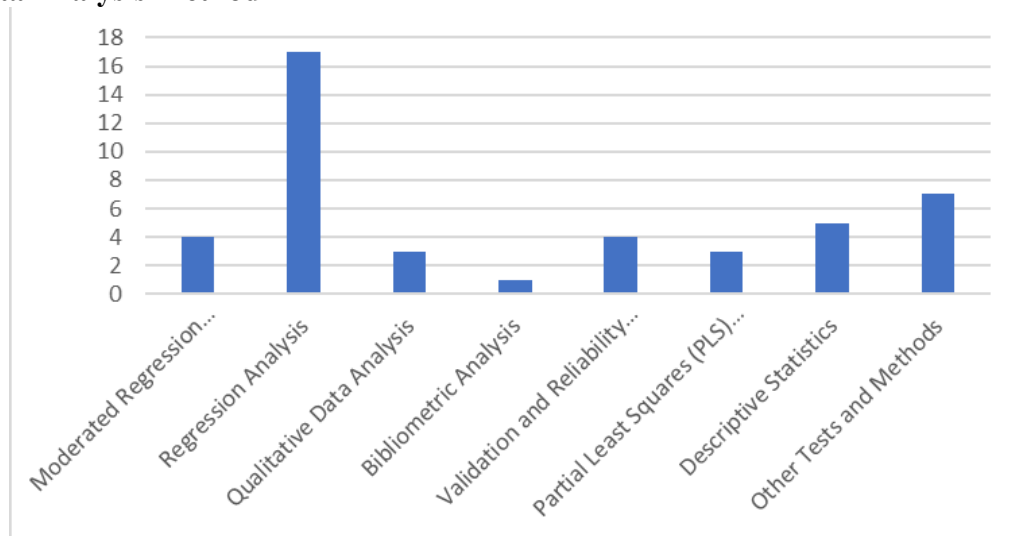


Figure 7. Data Analysis Methods Used in Tax Morale Studies in Journals in Indonesia

Based on the graph in Figure 7, the most common data analysis methods used in research on tax morale include Moderated Regression Analysis, Regression Analysis, Qualitative Data Analysis, Bibliometric Analysis, Validation and Reliability Analysis, Partial Least Squares (PLS) and Structural Equation Modeling (SEM), Descriptive Statistics, and various other test methods. The use of these data analyses shows that research on tax morale tends to use quantitative analysis methods to test their hypotheses and provide more objective and measurable results.

Moderated Regression Analysis is used to see how the effects of moderating variables can affect the relationship between the independent and dependent variables in the context of tax morale. Regression Analysis, like multiple linear regression analysis, is often used to test the relationship between tax morale and other performance variables. It allows researchers to identify and measure the strength of the relationship between variables.

Qualitative Data Analysis is used to gain an in-depth understanding of the tax morale phenomenon through qualitative data, while Bibliometric Analysis is used to analyse publication trends and compare research results from various studies on tax morale. Validation and Reliability Analysis is important to ensure the reliability and validity of research instruments used in tax morale studies.

Partial Least Squares (PLS) and Structural Equation Modeling (SEM) are methods often used in tax morale research to test structural relationships between variables and complex models. Descriptive Statistics assist in describing the data and provide an overview of the distribution of data related to tax morale.

Other Tests and Methods, including Independent Sample T Test and non-parametric tests such as Kruskal Wallis, are used when the data does not fulfil the assumptions of normality and homogeneity, allowing researchers to test for differences in performance between different groups regarding tax morale.

Research using multiple linear regression analysis and panel data is often used to test the relationship between tax morale and other performance variables. Correlation and regression analyses are also used to identify and measure the strength of the relationship between these variables.

In-depth and structured research with the use of appropriate methods is essential to reveal relevant insights and provide recommendations that can be applied in tax policy practice. Research using these various data analysis methods can help improve the understanding of tax morale and make a significant contribution to academic literature and policy practice.



CLOSING

Taxation-indexed journals in Indonesia have conducted research on tax morale, revealing several key trends and findings. In general, the number of publications related to tax morale has increased significantly since 2020, indicating that moral and psychological aspects of tax compliance are becoming more important.

Tax morale itself, money ethics, tax audits, sanctions, and understanding tax mechanisms are the most commonly used variables in studying tax morale, highlighting the complexity of factors influencing tax morale. Most studies (73.7%) indicate that various factors such as trust in the government, social norms, and religiosity positively impact tax morale and tax compliance. The most common data collection methods are the use of secondary data and surveys, reflecting a balance between historical data analysis and primary data collection from respondents. Data analysis tends to use quantitative methods such as moderate regression analysis and structural equation modeling, reflecting efforts to measure and statistically test the relationships between variables. Millennials, Generation Z, and MSME taxpayers are the most frequently chosen research subjects, indicating a focus on groups considered crucial for the sustainability of the tax system.

The results suggest that a broad approach is needed to improve tax morale and tax compliance. Potential methods include: (1) Enhancing tax education and outreach, especially for younger generations and MSME actors. (2) Improving public trust by ensuring transparency and accountability in the use of tax funds. (3) Optimizing tax audits and sanctions while considering proportionality and fairness. (4) Simplifying tax systems and mechanisms to improve public understanding of tax obligations.

Recommendations for further research are: (1) Conducting long-term studies to observe changes in tax morale over time. (2) Further exploring cultural and social components that may influence tax morale in Indonesia. (3) Evaluating how various government programs and policies contribute to improving tax morale. (4) Conducting comparative studies between Indonesia and other countries to gain broader insights.

It is hoped that by understanding and applying these findings, tax policies will become more effective, ultimately leading to an increase in tax compliance in Indonesia.

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