



TAX COMPLIANCE IN THE DIGITAL ERA: AN EMPIRICAL ANALYSIS OF PERCEIVED JUSTICE, TRUST, TAX MORALE, AND KNOWLEDGE AMONG THE YOUNGER GENERATION

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Abstract

This study aims to examine the influence of tax morale, perceptions of fairness, trust in government, and tax knowledge on the tax compliance level of Generation Z and Millennials in Palu City. A quantitative approach was employed, utilizing primary data collected through questionnaires distributed to 400 respondents. Data analysis was conducted using the Structural Equation Modeling method based on Partial Least Squares (SEM-PLS). The results indicate that tax morale and tax knowledge have a positive and significant effect on tax compliance. These findings affirm that higher levels of tax morale and tax knowledge among taxpayers lead to greater compliance with tax obligations. Conversely, perceptions of fairness and trust in government do not significantly affect tax compliance, suggesting that these aspects are not yet strongly perceived by taxpayers as motivating factors for fulfilling tax obligations. Based on these results, the study recommends enhancing tax education for younger generations, strengthening moral values through social programs and tax volunteer initiatives, and improving government transparency and accountability in tax management to build public trust. This research provides valuable insights for developing strategies to increase tax compliance among the younger population, particularly in regional contexts.

Keywords: Perception of Fairness; Tax Compliance; Trust in Government; Tax Knowledge; Tax Morale

INTRODUCTION

Tax revenue constitutes a fundamental pillar of the national budget, serving as a primary source of funding for public services and national development. In Indonesia, the Directorate General of Taxes (DGT) plays a pivotal role in managing and optimizing tax collection through various policy instruments and strategic initiatives. Despite these efforts, tax revenue has exhibited considerable fluctuations over time, influenced by macroeconomic conditions, political dynamics, and, critically, the level of taxpayer compliance. These fluctuations are often attributed to factors such as economic growth, inflation, global market volatility, commodity prices, and shifts in fiscal policy (Twum et al., 2020).

Beyond economic determinants, taxpayer compliance remains a central issue in the effectiveness of Indonesia's tax system, particularly under the self-assessment regime. This system places the responsibility of calculating, reporting, and paying taxes directly on taxpayers, thereby requiring a high degree of voluntary compliance. However, empirical evidence suggests that many taxpayers fail to meet their obligations, undermining the efficiency and equity of the tax system (Damayanti & Supramono, 2019). Such non-compliance not only hampers revenue generation but also erodes public trust in fiscal institutions.

The self-assessment system, while designed to empower taxpayers, presents significant challenges. These include limited taxpayer knowledge, intentional underreporting, and perceived complexity in tax procedures (Zaikin et al., 2022). Understanding the behavioral dimensions of tax compliance is therefore essential. This study draws upon two theoretical frameworks: the Theory of Planned Behavior (TPB) and the Slippery Slope Framework (SSF). TPB, developed by Ajzen (1991), posits that behavior is shaped by attitudes, subjective norms, and perceived behavioral control—factors that collectively influence an individual's intention to act (Anugrah & Fitriandi, 2022). SSF, introduced by Kirchler et al (2008) emphasizes the interplay between trust in tax authorities and the perceived power of enforcement, suggesting that compliance is driven by both relational and deterrent mechanisms.



Several factors influence an individual's decision to comply with tax regulations. The Organisation for Economic Co-operation and Development (2010) has identified both socio-economic and institutional determinants as key contributors to tax morale, which in turn shapes taxpayer behavior. Socio-economic factors include marital status, gender, economic standing, employment status, and financial challenges. Institutional factors, on the other hand, encompass perceptions of how tax revenues are allocated, the quality of democratic governance, trust in government institutions, and preferences for income redistribution. When taxpayers perceive that public funds are managed effectively and equitably, they are more likely to develop a strong sense of tax morale, which fosters voluntary compliance (Al-Maghrebi et al., 2022). This underscores the importance of not only economic incentives but also institutional credibility and transparency in cultivating a compliant tax culture.

In addition to institutional and socio-economic factors, taxpayer behavior can be examined through internal and external perspectives. Internally driven behavior is understood to be under the personal control of the individual, reflecting conscious decisions shaped by personal values, ethical considerations, and attitudes (Jehadun et al., 2024). Conversely, externally influenced behavior arises in response to situational demands or environmental pressures, such as legal enforcement, social norms, or perceived expectations from authorities (Hassan et al., 2021). Internal factors may include a taxpayer's moral convictions, sense of civic duty, awareness of tax obligations, and level of tax literacy. External factors, meanwhile, encompass enforcement mechanisms, penalties, societal influence, and the perceived effectiveness of tax authorities.

Despite ongoing efforts by the government to enhance compliance—through policy reforms, public awareness campaigns, and improvements in tax administration—the actual revenue collected remains significantly below its realistic potential. This gap reflects the heterogeneous nature of taxpayer behavior, which varies widely across individuals (Basuki & Gemies, 2023). While some taxpayers comply voluntarily out of civic responsibility or a clear understanding of tax regulations, others may be hindered by limited knowledge, distrust in the system, or perceptions of complexity in fulfilling their obligations (Dey et al., 2023). Moreover, persistent challenges such as low tax awareness, inadequate access to information, insufficient education, and weak institutional trust continue to obstruct compliance (Anjarwi et al., 2024). Strengthening the contribution of individual taxpayers thus requires not only administrative oversight but also targeted behavioral interventions to ensure sustained compliance (Meilani & Inayati, 2024).

As younger generations increasingly enter the workforce and participate in diverse economic activities—from formal employment to entrepreneurship and digital platforms—their role in the national economy becomes progressively more significant. This demographic shift presents a promising opportunity to expand the tax base, as Millennials and Generation Z begin to contribute more substantially to state revenue. Moreover, their familiarity with digital technologies positions them to adapt more readily to modernized tax systems, which are increasingly reliant on digital infrastructure and automation (Azwad et al., 2025).

Tabel 1. Number of Registered Millennial and Generation Z Taxpayers at KPP Pratama Palu

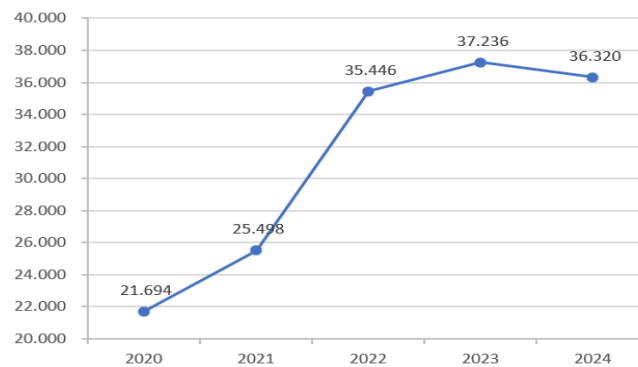
Year	Millennials	Generation Z	Total
2020	103.353	7.206	110.559
2021	113.820	15.143	128.963
2022	126.317	27.867	154.184
2023	135.966	40.065	176.031
2024	147.695	56.609	204.304

Source: Directorate General of Taxes (PPID Ministry of Finance)



In the context of Palu City, the number of registered taxpayers from these generational cohorts has grown markedly in recent years. However, this upward trend in registration has not been matched by a corresponding increase in the submission of Annual Tax Returns (SPT), which has remained relatively stagnant. This discrepancy suggests a potential compliance gap between taxpayer registration and actual reporting behavior, highlighting a phenomenon that warrants closer empirical investigation.

Figure 1. Annual Tax Return (SPT) Reporting Trend of Millennials and Generation Z Registered at KPP Pratama Palu



Source: Directorate General of Taxes (PPID Ministry of Finance)

Various previous studies have examined the factors influencing tax compliance; however, the results still show inconsistency. This is influenced by factors such as differences in research objects, locations, and time periods. For example, research conducted by (Awaluddin et al., 2022) states that tax morale does not affect taxpayer compliance. Whereas Awaluddin et al. (2022) explain a positive but insignificant influence of tax morale on compliance. Subsequently, Kurnia & Amalia, (2023) demonstrate a positive and significant influence of tax morale on compliance. Moreover, the tax knowledge variable has varied results. According to Timothy & Abbas (2021) tax knowledge has a positive and significant effect on MSME compliance in Indonesia. Conversely, Aska & Umamah (2022) and Michael & Widjaja (2024) indicate that tax knowledge does not significantly affect tax compliance.

According to Taing & Chang (2020), trust in government does not affect individual taxpayer compliance in Cambodia. Whereas research by Manullang & Marfiana (2024) shows a positive and significant influence between trust in government and taxpayer compliance. Furthermore, the perceived justice variable in the study by Aulya & Rahmawati (2025) indicates a negative effect on taxpayer compliance. Meanwhile, according to Rosmawati (2021) perceived tax justice has a positive and significant influence on taxpayer compliance. These differences in research findings indicate a gap that requires further research.

Based on the phenomenon described above and the findings from previous research mapping, this study focuses on several factors that influence taxpayer behavior concerning tax compliance. By identifying and analyzing both internal and external factors, this research aims to gain a deeper understanding of what drives individuals to comply or not comply with tax regulations. The primary focus is on tax morale, perceived justice, trust in government, and tax knowledge. These variables are expected to provide insights into the compliance behavior of individual taxpayers, particularly among Millennials and Generation Z.

This study has several important implications for various stakeholders. For the DGT, the findings can serve as a basis for formulating more effective and behavior-based policies to enhance voluntary compliance. For taxpayers, this research can increase awareness and understanding of the importance of fulfilling tax obligations. Meanwhile, for society at large, this study contributes to building tax literacy and strengthening active participation in national development through fiscal compliance.



LITERATURE REVIEW

Theory of Planned Behavior

The Theory of Planned Behavior (TPB) is one theory that can explain an individual's behavior in performing specific actions (Manullang & Marfiana, 2024). TPB is an extension of the Theory of Reasoned Action (TRA), proposed by Ajzen in 1985, and has become one of the most widely used socio-psychological theories across various disciplines (Garg et al., 2024). In the context of taxation, TPB is utilized to understand the factors influencing taxpayer compliance. According to Ajzen (1991), three main components form an individual's intention to act: Attitude Toward, Subjective Norms, and Perceived Behavioral Control.

In the context of tax compliance, attitude is related to tax morale, which refers to the intrinsic drive to pay taxes stemming from a moral obligation to contribute to society (Taing & Chang, 2020). This aspect is driven by behavioral control, meaning an individual's attitude can influence their intention (Supriyati et al., 2024). Individuals who hold a positive attitude toward tax compliance tend to be more aware of their tax obligations (Fadhilatunisa et al., 2024). A positive attitude toward taxation fosters awareness and compliance, whereas a negative attitude can lead to resistance against regulations (Ndlovu & Schutte, 2024).

Subjective norms refer to the social pressure that influences taxpayer behavior (Ajzen, 1991). In the taxation context, subjective norms can also influence an individual's intention to comply with their tax obligations (Mulatsih et al., n.d.). Subjective norms are formed through the influence of peers and tax authorities (Nurwanah et al., 2018). According to Al-Zaqeba dan Al-Rashdan (2020) under significant social influence and social pressure, an individual will perform a behavior even if that individual does not support the behavior.

Perceived Behavioral Control refers to an individual's belief about their ability to perform the intended behavior (Buzohera, 2025). This concept is primarily influenced by what are known as control beliefs, which indicate that an individual's intention to act is shaped by internal and external factors that facilitate or hinder the behavior (Owusu et al., 2021). When taxpayers feel that the system and regulations provided by the government are easily comprehensible, it can be said that the individual's perceived behavioral control is high. In such conditions, individuals tend to feel confident in their ability to fulfill their tax obligations, thereby increasing the taxpayer's intention to comply with tax regulations (Harinurdin et al., 2024).

Slippery Slope Framework

The Slippery Slope Framework (SSF) is an approach that integrates psychological and economic aspects to explain tax compliance (Kirchler et al., 2008). This framework emphasizes that tax compliance is influenced not only by deterrent measures but also by the social and relational dynamics between taxpayers and authorities (Aulia et al., 2022). The Slippery Slope Framework has two main assumptions regarding tax compliance that are important to understand. The first assumption relates to reducing tax avoidance and increasing compliance through the application of sanctions, such as fines and examination or audit processes. The second focuses on enhancing and building the relationship between taxpayers and the government as the tax authority (Appiah et al., 2024).

This framework also explains that internal factors, such as an individual's perception of tax justice and trust in government, tend to increase voluntary compliance. Conversely, legal factors like tax sanctions are likely to increase enforced compliance (Jamel & Cheisviyanny, 2024). If trust in government increases, it will create a synergistic climate (Tusubira et al., 2024). When taxpayers feel they receive trust from tax authorities commensurate with their trust in those authorities, tax compliance is likely to increase (Damayanti & Supramono, 2019).



This mutual trust can strengthen the perceived legitimacy of the tax system, encourage taxpayer responsibility, and reduce the need for coercive law enforcement.

This theory attempts to explain the various factors that motivate taxpayers to comply with or evade tax payments. According to Anjarwi et al. (2024) this framework also describes two main models: the deterrence model and the fiscal psychological model. The deterrence model illustrates that individuals tend to conduct a cost-benefit analysis when deciding whether to comply. Taxpayers are inclined to avoid paying taxes if the perceived benefits are too small (Gultom & Oktris, 2022). On the other hand, Taing & Chang (2020) explain the fiscal psychological model from an individual's perspective, relating to their inherent morality. This means that taxpayers decide to pay taxes based on internal beliefs, values and ethics, social consciousness, attitudes toward the tax system, and other factors that influence taxpayer behavior.

The relationship between taxpayers and tax authorities should be complementary, as tax authorities and taxpayers cooperate in building mutual trust (Adem et al., 2024). This reciprocal relationship likely influences tax compliance, which can occur through mutual trust between taxpayers and tax authorities (Kumi et al., 2023). Tax compliance based on a high level of trust tends to be voluntary because taxpayers are committed to the prevailing law (Wahl et al., 2010). Therefore, this framework strongly emphasizes building a positive relationship between the government and overall public perception.

Tax Compliance

Taxpayer compliance refers to the extent to which taxpayers, both individuals and entities, fulfill their tax obligations in accordance with the regulations established by the government (Michael & Widjaja, 2024). Compliance is also defined as the willingness of taxpayers to meet their commitments according to relevant guidelines without specific requirements (Twum et al., 2020). Kumi et al. (2023) also describe tax compliance as the point at which tax regulations are adhered to by citizens in disclosing earned income and paying it on time. Overall, compliance is defined as the willingness of taxpayers to report all their income in accordance with applicable procedures and laws.

In general, tax compliance is divided into two types: formal compliance and material compliance (Sani & Sulfan, 2022). Formal compliance refers to taxpayer adherence to administrative and procedural aspects in accordance with tax laws, which includes registering for a Taxpayer Identification Number (NPWP), calculating the amount owed, paying taxes, and filing the Annual Tax Return (Jamel & Cheisviyanny, 2024). Meanwhile, material compliance refers to the substance or content of the tax obligations according to tax provisions (Kurnia & Amalia, 2023). Thus, taxpayer compliance means adherence to both formal and material aspects (Arham & Firmansyah, 2021).

Hypothesis Development

Several studies have tested tax morale and its influence on compliance. Research by Kurnia & Amalia (2023) and Timothy & Abbas (2021) found that tax morale has a positive and significant effect. On the other hand, research conducted by Safitri et al. (2025) proved that internal tax morale could not predict taxpayer compliance behavior. Meilani & Inayati (2024) also stated that tax morality is influenced by several factors, one of which is an individual's level of education. This aligns with the Theory of Planned Behavior, specifically the attitude toward [the behavior] aspect, which relates to tax morale, referring to the intrinsic drive to pay taxes derived from a moral obligation to contribute to society (Taing & Chang, 2020). Poor tax morale will reduce state revenue and impede the tax collection process for the state treasury (Basuki & Gomies, 2023).

H1: Tax morale has a positive and significant effect on tax compliance

Research by Jehadun et al. (2024) showed that perceived tax justice has a positive and



significant effect on tax compliance. Studies by Timothy & Abbas (2021) and Manullang & Marfiana (2024) also demonstrated similar findings, indicating that taxpayers' perception of tax justice influences their compliance level. Taxpayers consider the tax system unfair when they cannot obtain services commensurate with the taxes they pay (Guzel, 2018). Furthermore, Al-Asfour & Saleem (2023) explained that taxpayer perception of justice is influenced by government credibility. Numerous cases of government irregularities lead to a shift in perception regarding government performance. Thus, in accordance with the Slippery Slope Framework, an unfavorable perception of justice can lead to increased distrust and consequently increase tax non-compliance (Kirchler et al., 2008).

H2: Perceived justice has a positive and significant effect on tax compliance

Research conducted by Timothy & Abbas (2021) states that if taxpayers trust the government, public representatives, and the prevailing justice system, they will be more willing to fulfill their tax obligations. This indicates the importance of maintaining taxpayer trust to encourage their willingness to report their obligations correctly (Jamel & Cheisviyanny, 2024). Al-Maghrebi et al. (2022) also explained that when the government has high transparency, taxpayers tend to comply with the law and perceive non-compliance as an illegal act. This aligns with the Slippery Slope Framework concept, which states that when trust in government declines and tax authorities are perceived as lacking strong authority, the public tends to seek opportunities to evade tax obligations, ultimately leading to very low tax compliance (Manullang & Marfiana, 2024).

H3: Trust in government has a positive and significant effect on tax compliance

Research by Zaikin et al. (2022) indicates a positive influence of tax knowledge on the level of taxpayer compliance. This study is also supported by several other studies, such as those conducted by Twum et al. (2020) and Appiah et al. (2024). However, several other studies show no effect of tax knowledge on tax compliance. Michael & Widjaja (2024) demonstrated an insignificant result between tax knowledge and compliance levels. This implies that individuals might use their knowledge to find various ways to avoid taxes to minimize the obligations that should be reported. In accordance with the Theory of Planned Behavior, tax knowledge contributes to an individual's perception of their ability to perform a specific behavior, which relates to the perceived behavioral control aspect supported by control beliefs (Nurwanah et al., 2018). Therefore, the hypothesis proposed is as follows:

H4: Tax knowledge has a positive and significant effect on tax compliance

METHODS

This research uses a quantitative descriptive method to explain the variables under investigation. The population of this study consists of individual taxpayers, specifically those classified as Millennials (born between 1981-1996, or aged 28-43) and Generation Z (born between 1997-2006, or aged 18-27) registered at KPP Pratama Palu. Based on the data obtained, 2,272 Millennial taxpayers and 291 Generation Z taxpayers have received an STP.

The method used for sampling is non-probability sampling with a purposive sampling technique. The data used in this study are primary data in the form of questionnaires collected directly through a survey technique, specifically by distributing a Google Form containing statements to be answered using a numerical scale. The survey strategy allows researchers to gather current data to compare, explain the knowledge, attitudes, and behaviors of the respondents (Sekaran & Bougie, 2016). The distributed questionnaire will use a Likert scale ranging from 1 to 6. This study employs the Structural Equation Modeling-Partial Least Square (SEM-PLS) analysis technique. The research will also be assisted by the statistical software SmartPLS.



Research Variables and Operationalization

This study uses one dependent variable: tax compliance. Tax compliance is defined as the ability and willingness to adhere to tax regulations, report income accurately each year, and pay taxes fully and on time (Hoang et al., 2024). According to Mulatsih et al. (2024) the indicators of compliance consist of: a) registering oneself, b) calculating taxes correctly, c) paying taxes, and d) reporting taxes on time.

Independent Variables

Tax Morale

Tax morale can be defined as the manifestation of an individual's positive attitude toward tax obligations, based on the belief that paying taxes is a morally and ethically correct action (Jehadun et al., 2024). Tax morale is one of the variables derived from the Theory of Planned Behavior, focusing on the attitude toward [the behavior] aspect and driven by behavioral beliefs (Garg et al., 2024). Aska & Umaimah, 2022 explain the indicators of tax morale as follows: a) sense of guilt, b) individual life principles, c) ethical violations, d) perception of tax system effectiveness, and e) perception of the legal system.

Perceived Justice

Perceived justice refers to how individuals subjectively view or evaluate the fairness of a system, process, decision, or treatment (Riaz et al., 2023). The prevailing tax system greatly influences public perception in paying taxes, thereby increasing taxpayer awareness in fulfilling their obligations (Rosmawati, 2021). This variable is a development of the Slippery Slope Framework concept, which explains that socio-psychological factors (the psychological model) can influence voluntary compliance (Linawati & Djaddang, 2024). Timothy & Abbas (2021) explain several indicators of perceived justice as follows: a) applying the same system to all parties, b) providing fair treatment, and c) distributing the tax burden fairly and equitably.

Trust in Government

Trust refers to the taxpayer's belief that the tax authority is reliable and fair in managing tax revenue (Pradnyanitasari et al., 2025). Trust is acquired through knowledge of tax law, taxpayer attitudes toward the government and taxation, personal norms, social norms, perceived justice, and the motivation to comply (Aulia et al., 2022). This variable is derived from the Slippery Slope Framework concept, which explains that trust in government is a psychological factor that can encourage an individual to comply with tax regulations (Dularif & Rustiarini, 2022). The indicators of trust in government are explained in the research by Purnamasari et al., (2017) as follows: a) trust in the government system and applicable laws, b) trust in tax officials and public representatives, and c) trust in the allocation of tax revenue.

Tax Knowledge

Tax knowledge can be defined as the level of taxpayer awareness or sensitivity to tax regulations (Albab & Suwardi, 2021). An understanding of taxation includes all matters related to taxation that are properly and correctly understood by the taxpayer, who can also interpret what they have understood (Wijaya et al., 2021). This variable originates from the development of the Theory of Planned Behavior, which states that high tax-related knowledge tends to increase voluntary compliance (Anugrah & Fitriandi, 2022). Gultom dan Oktris (2022) explain the indicators of tax knowledge as follows: a) knowledge of tax functions, b) knowledge of general provisions and tax procedures.

RESULT AND DISCUSSION

Respondent Profile

The intended respondents in this study were taxpayers who met several criteria, including: being registered at KPP Pratama Palu, belonging to the Millennial Generation (born 1981-1996, aged 28-43 years) or Generation Z (born 1997-2006, aged 18-27 years), having



employment and income, and being domiciled in Palu City. The total number of respondents obtained was 400, in accordance with Slovin's formula. The characteristics of the respondents are as follows:

Table 2. Respondent Characteristics Based on Age Group

Taxpayer Group	Age (Years)	Total	Percentage
Generasi Milenial	28-43	100	25%
Generasi Z	18-27	300	75%
Total	18-43	400	100%

Source: processed by the author (2025)

Based on the data in the table above, it is shown that the majority of respondents in this study were from the Generation Z group, with 300 respondents or equivalent to 80% of the total respondents. Meanwhile, respondents from the Millennial Generation group numbered 100 or approximately 20% of the total.

Table 3. Respondent Characteristics Based on Gender

Gender	Total	Percentage
Laki-Laki	141	35%
Perempuan	259	65%
Total	400	100%

Source: processed by the author (2025)

Evaluation of the Measurement Model (Outer Model)

The evaluation of the measurement model (outer model) is used to explain the latent variables and their indicators (Hair et al., 2022). The outer model consists of two stages: validity testing and reliability testing. Validity testing comprises two types: convergent validity and discriminant validity. Validity testing is used to determine the extent to which the indicators measure what they are supposed to measure. Meanwhile, reliability testing is used to assess the consistency of the measurement instrument or the indicators used.

Convergent Validity Test

Convergent validity testing is used to assess the relationship between the variable being measured and its indicators. This test is evaluated based on two main aspects: the outer loadings (or loading factors) and the Average Variance Extracted (AVE). An outer loading value > 0.7 and an AVE value > 0.5 indicate adequate convergent validity.

After the initial convergent validity test was conducted, the results showed that three indicators were declared invalid: MP2 and MP6 from the tax morale variable, and PK4 from the perceived justice variable. These three indicators had outer loading values below the established minimum threshold of 0.70, thus failing to meet the criteria as representative indicators for measuring their respective variables. Therefore, the model was re-tested. The results obtained can be seen in Table 4.

Table 4. Convergent Validity Test Results After Adjustment

Variable	Indicator	Outer loadings	AVE
Tax Morale	MP1	0.788	0.750
	MP3	0.796	
	MP4	0.876	
	MP5	0.866	
Perceived Justice	PK1	0.894	0.752
	PK2	0.899	
	PK3	0.870	
	PK5	0.716	
Trust in Government	KKP1	0.848	0.693
	KKP2	0.856	



Variable	Indicator	Outer loadings	AVE
Tax Knowledge	KKP3	0.874	0.736
	KKP4	0.874	
	KKP5	0.866	
	KKP6	0.884	
	PP1	0.807	
	PP2	0.851	
Tax Compliance	PP3	0.891	0.719
	PP4	0.894	
	PP5	0.845	
	KP1	0.831	
	KP2	0.835	
	KP3	0.876	
	KP4	0.882	
	KP5	0.901	
	KP6	0.870	

Source: Processed by the author using SmartPLS (2025)

Discriminant Validity Test

A discriminant validity test is conducted to ensure that a measured variable is truly distinct from other variables (Hair et al., 2022). This test is performed using the Fornell–Larcker Criterion, which compares the square root of the Average Variance Extracted (AVE) value with the correlations among variables. A model is said to have adequate discriminant validity if the square root of the AVE for each variable is greater than the correlation between that variable and other variables. A summary of the discriminant validity test results can be seen in Table 5.

Table 5. Discriminant Validity Test Results

Variable	KP	KKP	MP	PP	PK
KP	0.866				
KKP	0.530	0.867			
MP	0.690	0.541	0.775		
PP	0.677	0.586	0.539	0.858	
PK	0.558	0.775	0.573	0.561	0.787

Source: Processed by the author using SmartPLS (2025)

In the table, the values on the main diagonal, such as 0.866 for KP, 0.867 for KKP, 0.775 for MP, 0.858 for PP, and 0.787 for KP, represent the square root of the Average Variance Extracted (AVE). For example, the KP variable has a square root of AVE of 0.866, while its correlations with other variables—such as 0.530 with KKP, 0.690 with MP, 0.677 with PP, and 0.558 with PK—are lower than this value. This also applies to the other variables, which show consistent values; thus, it is concluded that discriminant validity is met.

Next, a reliability test was conducted to check the consistency of the instrument's measurements. This test aims to ensure that each indicator within a variable can provide consistent results if the measurement is performed repeatedly. This test is measured by examining the composite reliability and Cronbach's alpha values. The following are the reliability test results for this research model.

Table 5. Variable Reliability Test Results

Variable	Cronbach's alpha	Composite reliability
MP	0.865	0.899
PK	0.840	0.889
KKP	0.934	0.948



PP	0.910	0.933
KP	0.933	0.947

Source: Processed by the author using SmartPLS (2025)

Based on the table above, the results show that all variables have Cronbach's alpha and composite reliability values greater than 0.7, meeting the minimum threshold. This indicates that all indicators within each variable possess very high consistency and reliably measure their intended constructs. Therefore, this research instrument is highly reliable and suitable for further analysis.

Evaluation of the Measurement Model (Inner Model)

After evaluating the measurement model, the next step is to evaluate the structural model, also known as the inner model. This evaluation consists of several tests, such as the R-square (R^2), Q-square (Q^2), and Goodness of Fit (GoF).

The R-Square (R^2) test is conducted to determine the extent of the independent variables' influence on the dependent variable within the research model. This R^2 coefficient is also used to explain the model's explanatory power in a study. The closer this value is to one, the better the research model.

Table 6. R-Square Test Results

	R-Square	Q-Square
Tax Compliance	0.622	0.610

Source: Processed by the author using SmartPLS (2025)

Based on the table above, the R-Square (R^2) value obtained is 0.622. This indicates that 62.2% of the variance in tax compliance can be explained by the independent variables in this model, while the remaining 37.8% is influenced by other variables not included in this research. Meanwhile, the Q-Square (Q^2) value for tax compliance is 0.610, which signifies that the model has high predictive relevance. This value exceeds the minimum threshold ($Q^2 > 0$); thus, it can be concluded that the model is capable of predicting the dependent variable well.

Hypothesis Test

Hypothesis testing was conducted by examining the significance and relevance of the Path Coefficients using the bootstrapping procedure and a one-tailed test at a 5% significance level.

Table 7. Hypothesis Testing Results

Variable	Path coefficient	Deviation Std.	P-values
MP → KP	0.431	0.047	0.000
PK → KP	0.092	0.065	0.081
KKP → KP	0.006	0.061	0.460
PP → KP	0.404	0.045	0.000

Source: Processed by the author using SmartPLS (2025)

The Effect of Tax Morale on Tax Compliance

The hypothesis testing results indicate that tax morale has a significant effect on tax compliance, with a p-value less than 0.05. This finding is consistent with previous studies by Timothy & Abbas (2021), Kurnia & Amalia (2023), Taing & Chang (2020), Basuki & Gomies (2023), Rahim et al. (2023) which state that tax morale plays a role in enhancing taxpayers' intention to comply with taxation. This illustrates that taxpayers possess a strong belief and intention to comply.

Furthermore, this research result also supports the Theory of Planned Behavior, specifically the attitude component, which states that a positive attitude toward a behavior strengthens the intention to perform it (Adem et al., 2024). In this context, tax compliance is viewed not merely as a legal obligation, but as a form of moral commitment and contribution to the state (Hassan et al., 2021). This implies that not all individuals act out of self-interest but



are driven by positive values and ethics, such as morality. When individuals possess a high level of tax morale, they tend to exhibit a positive attitude toward tax obligations, which subsequently drives compliant intentions and behaviors (Rahim et al., 2023). Thus, taxpayer morale becomes a crucial factor in fostering sustainable compliance and directly impacts the enhancement of state revenue.

The Effect of Perceived Justice on Tax Compliance

The hypothesis test shows that perceived justice does not have a significant effect on tax compliance, with a p-value of 0.081. This finding contradicts several previous studies by Timothy & Abbas (2021), Manullang & Marfiana (2024), Widuri & Irawan, (2019) and Supriyati et al. (2024) which stated that perceived justice significantly influences taxpayer compliance. However, this result is in line with the findings of Hanik & Pusposari (2022), Aulya & Rahmawati (2025), Lestary et al. (2021) which stated that there is no significant influence between perceived justice and taxpayer compliance.

Within the Slippery Slope Framework, perceived justice is an important part of building taxpayer trust, particularly in the government or tax authorities (Linawati & Djaddang, 2024). A taxpayer's perception of the tax system's fairness should enhance this trust and subsequently trigger voluntary compliance. Based on the descriptive statistics, indicators PK2 and PK3 had lower values compared to the others. This aligns with the content of those indicators, suggesting that the tax burden is not perceived as well-distributed and the benefits received do not meet expectations. A low public perception of justice can weaken public trust, ultimately hindering the formation of voluntary compliance (Hassan et al., 2021). Furthermore, a perception of injustice, arising from a mismatch between the tax burden and the taxpayer's ability, can reduce the motivation to comply (Aulya & Rahmawati, 2025).

The Effect of Trust in Government on Tax Compliance

The test results show that trust in government does not have a significant effect on tax compliance, with a p-value of 0.460. This finding does not support studies by Timothy & Abbas (2021), Jamel & Cheisviyanny (2024), Appiah et al. (2024), and Aulia et al. (2022), which stated that trust in government positively affects tax compliance. Although the hypothesis was rejected, several previous studies obtained results consistent with this study's findings, including research by Taing & Chang (2020), Zulkarnain & Iskandar (2019), and Niati & Irwan (2024), which stated that there is no significant influence between trust in government and taxpayer compliance.

Theoretically, this result does not support the Slippery Slope Framework concept, which posits that trust in authorities tends to increase voluntary compliance (Kirchler et al., 2008). The Slippery Slope Framework broadly discusses two main factors: trust and the power of authorities. Based on the descriptive statistics, indicators KKP3 and KKP4 showed relatively low mean values compared to the others. This aligns with the content of those indicators, suggesting that taxpayers feel a lack of trust in the government due to insufficient transparency in the management of tax revenue. This causes the existing trust to be insufficiently strong to drive voluntary compliance.

Therefore, this finding signals to the government the need to devise measures to enhance public trust. Theoretically, when taxpayers perceive tax authorities as trustworthy, individuals tend to respond positively, such as by being willing to pay their taxes as a form of reciprocity for that trust (Hoang et al., 2024). However, this result may indicate that the trust taxpayers have in the government, in general, is not yet robust enough. In other words, while trust can foster compliant behavior, the existing trust has not yet translated into tangible action in the form of tax compliance. Therefore, it is crucial to build a positive relationship between the government, particularly tax authorities, and taxpayers and society as a whole (Al-Maghrebi et al., 2022).



The Effect of Tax Knowledge on Tax Compliance

The test results show that tax knowledge has a significant effect on tax compliance, with a p-value less than 0.05. This finding is in line with studies by Adem et al. (2024), Twum et al. (2020), Timothy & Abbas (2021), and (Wijaya et al., 2021), which confirmed the positive influence of taxpayers' tax knowledge. This illustrates that taxpayers tend to be more compliant when they are knowledgeable about prevailing tax regulations.

An understanding of tax regulations constitutes the level of taxpayer knowledge regarding their rights and obligations based on applicable tax laws (Wijaya et al., 2021). This knowledge includes an understanding of the urgency, function, system, and proper tax procedures. Within the Theory of Planned Behavior framework, this knowledge relates to the perceived behavioral control component, which indicates that individuals tend to comply when they feel they have the ability and control over the actions performed (Garg et al., 2024). This ultimately can increase an individual's intention, and even behavior, to comply with applicable tax regulations.

Tax knowledge is seen as one of the key factors driving voluntary compliance because it enables taxpayers to better understand and realize their tax responsibilities (Appiah et al., 2024). Taxpayers who acquire fact-based tax knowledge will be more compliant in fulfilling their tax obligations compared to those who possess less tax information (Twum et al., 2020). In other words, an increase in tax literacy can contribute significantly to fostering more conscious and responsible compliance behavior (Ndlovu & Schutte, 2024). Therefore, enhancing tax education becomes a strategic step in building a culture of compliance among the younger generation.

CONCLUSION

This study revealed that among Generation Z and Millennials in Palu City, two main factors significantly influence tax compliance: tax morale and tax knowledge. Tax morale drives individuals to view compliance as a form of commitment and contribution to the state, while tax knowledge enhances taxpayers' ability to consciously understand and fulfill their tax obligations. Conversely, perceived justice and trust in government did not show a significant effect on tax compliance. This indicates that although these two factors are theoretically important, in the local context of Palu City, they are not yet sufficiently strong to drive tangible compliant behavior.

Theoretically, this study reinforces the relevance of the Theory of Planned Behavior and the Slippery Slope Framework in the tax compliance context, particularly by highlighting the roles of attitude and perceived behavioral control as key predictors. Practically, the research findings provide a basis for tax authorities to design more effective communication and education strategies, focusing on enhancing tax morale and knowledge. The findings of this study can serve as input for policymakers in formulating more inclusive and value-based approaches to increase tax compliance, especially in regions with similar demographic characteristics.

Future recommendations are that the government and tax authorities expand tax literacy programs targeting the younger generation, through both formal education and digital campaigns, so that tax knowledge can be instilled from an early age. There is a need for social programs and tax volunteers that instill moral values, ethics, and social responsibility in paying taxes as part of civic contribution. Equally important, the government needs to enhance transparency in tax management and ensure the fair distribution of tax benefits so that perceived justice and public trust can be tangibly established.



For future research, it is recommended to further investigate factors related to taxpayer intention and motivation in tax compliance, particularly by using a mixed-methods approach to enrich insights and obtain more detailed results.

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