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BEYOND TRISAMBODO SCANDAL: HOW TAXPAYERS' PERCEPTION AND KNOWLEDGE INFLUENCE THEIR COMPLIANCE

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Abstract
This study is aimed to predict and explain the impact of taxpayers' perceptions of the Directorate General of Taxes and tax knowledge, moderated by taxpayer income level, on tax compliance, particularly in the aftermath of the Rafael Alun Trisambodo scandal. A distinctive feature of this study is the employment of perceptions of the Directorate General of Taxes as an independent variable, which is innovatively derived from text mining Twitter data, alongside the application of ordinal data for the taxpayer income variable. Employing a survey methodology, this research engaged with a diverse cohort of 133 taxpayer respondents. The analytical framework adopted herein is the structural equation modeling analysis, which facilitates a comprehensive examination of the relationships between the specified variables. The findings reveal a significant causality between taxpayers' tax knowledge and their compliance behavior, positing that an enhanced understanding of tax-related matters invariably leads to greater adherence to tax obligations. This outcome underscores the imperative for the Directorate General of Taxes to intensify efforts in the realm of taxpayer socialization and education, aiming to augment levels of tax compliance. The insights gleaned from this study are anticipated to serve as valuable inputs for the Directorate General of Taxes in formulating strategies to bolster tax compliance among the populace.
Keywords: Compliance, Income, Knowledge, Perception, Tax

INTRODUCTION

Taxation constitutes the predominant source of revenue for the Indonesian state budget (APBN), as evidenced by the 2023 fiscal projections, which set the tax revenue goal at IDR 1,718.0 trillion, accounting for 69,75% of the total anticipated state revenue (Kalventri & Mulyani, 2022; Government of Indonesia, 2022). The Indonesian government maintains an optimistic outlook regarding tax receipts for 2023, anticipating a growth rate of 6.8% compared to the 2022 fiscal year (Ministry of Finance, 2023; Sitepu et.al., 2022). This expected growth is underpinned by the resurgence of the domestic economy, augmented by an enhanced contribution from the Value Added Tax (VAT) ensuing from the steadfast application of VAT rate policies and the anticipated expansion of domestic demand (Ministry of Finance Team, 2022; Sitepu et.al., 2022). Nonetheless, tax compliance levels within a nation frequently pose significant challenges to governmental authorities. Alm (2019) articulates that robust tax compliance is crucial for the sustainability and equity of the tax framework. He argues that diminished compliance rates can compromise government financing and erode public confidence in tax administration systems (Alm, 2019; Lestari & Darmawan, 2023). Inadequate tax compliance impedes developmental progress and curtails the government's capacity to deliver essential public services effectively (Saputro & Meivira, 2020; Fitriah et.al., 2019).

As the paramount tax authority in Indonesia, the Directorate General of Taxes (DGT) is entrusted with the critical responsibilities of devising and executing tax policies, as delineated in Article 417 of the Minister of Finance Regulation (PMK) No. 141/PMK.01/2022. This regulation, which amends Minister of Finance Regulation No. 118/PMK.01/2021, outlines the organizational structure and operational protocols of the Ministry of Finance, including the mandate of the DGT. Within its operational purview, the DGT bears a significant obligation to foster elevated levels of tax compliance among taxpayers—a cornerstone of its functional agenda (Christian & Aribowo, 2021; Directore General of Taxes, 2022). This mandate encompasses the execution of comprehensive monitoring, evaluation, and reporting mechanisms within the tax domain (Rezkita et.al., 2019; Prakasa & Isfaatun, 2020). Such oversight is aimed at ensuring taxpayers fulfill their fiscal duties accurately and punctually, a task that underpins the effectiveness of the nation's tax system (Christian & Aribowo, 2021; Sari et.al., 2022). Despite these structured efforts, the DGT has encountered formidable obstacles in enhancing tax compliance rates in recent years. These challenges are compounded by prevailing negative perceptions among the public regarding the tax system, posing additional hurdles to the DGT's mission of ensuring compliance and bolstering public confidence in the tax administration framework (Fitria & Supriyono, 2019; Yulianti & Kurniawan, 2019).

A noteworthy incident impacting public perceptions of the DGT is the Rafael Alun Trisambodo (RAT) scandal, which unfolded in 2023 (Rachman, 2023a; Pardede, 2023). This case entailed allegations of corrupt practices within the DGT, specifically the acceptance of gratuities, highlighted by anomalies detected in the State Organizer's Asset and Wealth Report (LHKPN) (Rachman, 2023b). The report flagged an ostensibly disproportionate asset valuation for RAT, an echelon III official, amounting to IDR 56.1 billion, a figure perceived by the public as excessively high, especially in comparison to the total declared assets of the Director General of Taxes, Suryo Utomo, which stood at IDR 14.45 billion in the same reporting period (KPK, 2022a, 2022b). The revelation of this discrepancy has significantly marred the DGT's reputation, engendering adverse public sentiment regarding the institution's integrity and commitment to transparency (Rachman, 2023a; Pardede, 2023).

Conversely, the level of taxpayer income exerts a notable influence on tax compliance. Empirical findings suggest that individuals within higher income brackets are generally associated with greater compliance levels in contrast to their lower-income counterparts (Kirchler et.al., 2008). This discrepancy may be attributed to the more substantial economic sanctions and reputational consequences that high-income individuals are likely to encounter should they fail to meet their tax obligations accurately and punctually. Moreover, there is a tendency for individuals with elevated income levels to possess a more comprehensive understanding of taxation, which positively correlates with tax compliance (Albab & Suwardi, 2021). Furthermore, Meidawati and Azmi (2019) assert that tax knowledge serves as a foundational element influencing taxpayers' decision-making processes and the selection of strategies to adhere to tax obligations. However, the literature presents varied conclusions regarding the nexus between tax knowledge and taxpayer compliance, signaling the necessity for further empirical investigation into these dynamics utilizing consistent variables.

This paper endeavors to scrutinize the impact of public perceptions of the DGT, moderated by income levels and tax knowledge, on tax compliance in the aftermath of the RAT scandal. The selection of variables is informed by attribution theory, which posits public perception and tax knowledge as internal factors, whereas income is considered an external factor influencing tax compliance. A quantitative methodology underlies this investigation, employing a survey distributed among taxpayers across various Indonesian regions. A distinctive feature of this study is the innovative use of public perceptions towards the DGT as an independent variable, derived from text mining analysis of Twitter data. The outcomes of this text mining process inform the construction of statements within the survey questionnaires. Another novel aspect is the application of ordinal data to categorize taxpayer income levels. This approach represents a methodological advancement in examining the nuances of taxpayer behavior. The findings of this study are anticipated to enrich the academic corpus within the field of taxation, particularly concerning facets of taxpayer compliance. Moreover, the insights garnered from this research are poised to serve as a valuable resource for the DGT, potentially informing strategies and initiatives designed to enhance tax compliance and address public perceptions following high-profile cases such as the RAT incident.

LITERATURE REVIEW

Attribution theory emerged to explain how to judge individuals differently, according to certain behaviors (Robbins & Judge, 2008). Attribution theory is related to research in this tax context, namely in terms of knowing what are the factors that influence the level of tax compliance of taxpayer. One example of research in the tax field that specifically uses attribution theory was conducted by Kaplan et.al. (1988). They succeeded in proving that the intention to commit tax evasion can be strengthened by external factors. Thus, attribution theory can explain that tax evasion behavior is not only caused by internal factors in the form of taxpayer' own perceptions, but also by how external factors from the environment can influence taxpayer.

Attribution theory, as a psychological framework, helps in understanding how individuals interpret events and how this relates to their thinking and behavior. This theory posits that individuals try to determine why people do what they do, attributing causes to behaviors to understand the world around them. When applied to the context of tax compliance, as discussed by Meidawati and Azmi (2019) and further elaborated by Marilyn et.al. (2022), attribution theory can shed light on how taxpayers' knowledge—or lack thereof—shapes their compliance behaviors. According to the theory, individuals make attributions based on internal factors (such as personal characteristics or knowledge) and external factors (such as environmental cues or societal pressures). Tax knowledge, as highlighted in the hypothesis drawn from the research findings of Meidawati and Azmi (2019) and Marilyn et al. (2022), is an internal factor that equips taxpayers with the necessary information to navigate their tax obligations. This knowledge enables them to make informed decisions about their tax-related behaviors, thus influencing their level of compliance. Wujarso et.al. (2020) explain that although the implementation of tax obligations is one of the obligations of taxpayer as a citizen, these actions will only be carried out if taxpayer have good tax knowledge. From this description, the first hypothesis (H_1) in this study is as follows: ***taxpayers' knowledge has a positive effect on taxpayers' compliance.***

Tax compliance is the action of taxpayer to fulfill their tax obligations in accordance with the applicable tax regulations in a country (Syah & Krisdiawati, 2017). Taxpayer compliance can be divided into formal and material tax compliance. Formal tax compliance is compliance as stipulated in tax regulations. Meanwhile, material tax compliance is a condition in which taxpayer comply with all material provisions of taxation (Thahir et.al., 2021). Taxpayer compliance is related to tax payments listed in the state budget to support national development (Utami & Osesoga, 2017). Latief et.al. (2020) connects compliance with time, taxpayers are obedient if they fulfill their tax obligations on time. Based on the description presented above, it can be concluded that tax compliance is the willingness of taxpayer to fulfill all their tax obligations by applicable tax regulations.

The RAT case began when his son Mario Dandy Satriyo (20) assaulted a teenager called Cristalino David Ozora Latumahina (17) until he lost consciousness on Monday, February 20, 2023 at 8:30 pm in Pesanggrahan, South Jakarta. This case was followed by the alleged concealment of evidence in the form of a Rubicon car which turned out to have a fake police number. This case then became a public concern, one of which was because RAT, who was a civil servant in the DGT, turned out to have abundant assets that were considered unreasonable and not in accordance with what he had disclosed in his LHKPN. This made Sri Mulyani Indrawati, the Minister of Finance, two days after the incident made a statement through social media which criticized the luxurious lifestyle carried out by the Ministry of Finance employees.

Based on Tempo and CNBC, the Inspectorate General of the Ministry of Finance conducted an examination of RAT and he stated that he was ready to provide all the necessary information regarding all his assets. The Minister of Finance also then removed RAT from his duties and structural positions. The examination was also carried out by cooperating with related agencies such as the Corruption Eradication Commission (Komisi Pemberantasan Korupsi/KPK), Financial Transaction Reports and Analysis (Pusat Pelaporan dan Analisis Transaksi Keuangan/PPATK), and others. Furthermore, he began to be examined by the KPK at the Merah Putih Building on March 1, 2023 to provide clarification about his assets. The examination by the KPK entered the investigation stage and he was named as a suspect in receiving gratuities on March 30, 2023.

The attribution theory proposes that when taxpayers perceive the DGT positively, they are likely to attribute their compliance behavior to intrinsic motivations, such as a sense of civic duty or moral obligation, reinforced by their trust and confidence in the tax authority. This internal attribution process emphasizes that compliance is not solely driven by external factors, such as fear of penalties or enforcement actions, but also by taxpayers' internalized beliefs and perceptions about the tax authority. The perception that each person has in seeing a problem around him is certainly different, so that this perception becomes an important psychological aspect for a human being. Perception is an assumption or information owned by a person that comes from past experiences and is felt by that person, as well as a person's desire to make decisions from information obtained from others (Felicia & Erawati, 2017). Robbins and Judge (2008) stated that perception is a process when each individual organizes and interprets their sense impressions in giving meaning to their environment. In addition, Rakhmat (2007) stated, perception is knowledge about things, events, or relationships that arise after analyzing and interpreting information and messages. From this explanation, it can be concluded that the perception possessed by each individual can be different, which can be influenced by the surrounding environment. DGT is an Echelon I under the Ministry of Finance. PMK Number 217/PMK.01/2018 concerning Organization and Work Procedures of the Ministry of Financestated thay DGT has the task of formulating and implementing policies in the field of taxation in accordance with the provisions of laws and regulations. As it is known, tax is the largest source of revenue for Indonesia. Therefore, DGT needs to maintain public trust so that tax collection from the public can be done more optimally. Public perception of DGT is one of the factors determining public attitude towards taxes. Research conducted by Mahadianto and Astuti (2017) revealed that low public trust in tax authorities and officers reduces taxpayer compliance. From the description above, the second hypothesis (H_2) can be formulated: ***taxpayers' perception on DGT has a positive effect on their compliance.***

According to attribution theory, individuals attribute their actions either to internal dispositions or to external circumstances. This theory provides insight into how the combination of a taxpayer's income level (an external, situational factor) and their perceptions of the tax authority (an internal factor) can jointly impact their tax compliance behavior. Income is the amount of money or value obtained by a person either from effort or energy, movable or immovable goods or assets, rights to periodic payments, and additional assets during the calendar year, unless it can be proven by taxpayer otherwise (Fadilah et.al., 2021). In addition, the definition of income according to Law (Undang-Undang/UU) Number 36 of 2008 Article 4 paragraph (1), has several elements (Naharto & Tjondro, 2014): any additional economic capacity, received/obtained by taxpayer, also both originating from Indonesia and outside Indonesia. Tax adheres to the principle of worldwide income so that income subject to tax is not viewed from where it comes from, which can be used for consumption or increase the assets of the taxpayer concerned, and income is used to meet daily needs or saved in one year plus net worth, will be taxable. Research conducted by Ezer and Ghozali (2017) shows that income has a positive effect on tax compliance. In the study, it was proven that the higher the income (profit) received by the company, the higher the tax compliance. In addition, the results of this study are also supported by research by Amran (2018) which shows the same conclusion. Based on this description, the third hypothesis (H_3) is determined as follows: ***income level strengthens the positive effect of taxpayer*s' *perception on* their *compliance.***

METHODS

This investigation constitutes applied research, endeavoring to harness extant knowledge and empirical findings to address tangible challenges or devise practicable solutions pertinent to real-world applications or specific contexts. According to Cooper and Schindler (2006), applied research is instrumental in tackling immediate issues confronting practitioners within professional settings, necessitating expedient resolutions. The primary focus of this research genre is the formulation of problem-solving strategies. The study adopts a positivist paradigm, which, as delineated by Sekaran and Bougie (2016), subscribes to the philosophical standpoint that a singular objective reality exists. This paradigm privileges experimentation as its cornerstone methodological approach, facilitating the examination of causal relationships through controlled manipulation and systematic observation. The inferential process underpinning this research is characterized by deductive reasoning. This approach commences with the establishment of a theoretical framework, followed by the formulation of hypotheses. Subsequent empirical testing and analysis are undertaken to ascertain whether the observed outcomes corroborate the initial theoretical propositions. This deductive trajectory ensures that the research findings are rigorously validated against the foundational theoretical constructs.

The methodological framework employed in this investigation is a mono-method quantitative approach, operationalized through the deployment of a questionnaire strategy facilitated by Google Forms for the acquisition of primary data. The survey garnered participation from individual taxpayers, with the questionnaire disseminated across various Telegram channels. Only responses deemed valid were incorporated into the dataset for analysis. The instrument utilized a Likert Scale ranging from one to six to gauge respondent attitudes, with scale 1 denoting 'Strongly Disagree', scale 2 'Disagree', scale 3 'Somewhat Disagree', scale 4 'Somewhat Agree', scale 5 'Agree', and scale 6 'Strongly Agree'. This nuanced scale allows for a comprehensive assessment of respondent perceptions across a spectrum of agreement levels. Subsequent analysis of the collected data was conducted employing statistical techniques, specifically structural equation modeling (SEM) analysis, executed via the Smart PLS software. This analytical approach facilitates the exploration of complex relationships between variables, thereby enabling a nuanced understanding of the factors influencing taxpayer behavior and compliance.

The operationalization of the dependent variable, taxpayer compliance, within this research is informed by a suite of indicators derived from scholarly sources pertinent to the subject matter. These indicators are methodically selected to encapsulate the multifaceted nature of taxpayer compliance, comprising the following dimensions: (1) **Voluntary Registration**: taxpayers' propensity to voluntarily register as taxpayers, indicative of proactive compliance behavior (Christie & Hastuti, 2021); (2) **Independent Calculation**: the accuracy and integrity with which taxpayers calculate their tax obligations, reflecting their commitment to honest disclosure (Suhendri, 2015); (3) **Payment Adherence**: the diligence of taxpayers in remitting the precise amount of tax due, demonstrating adherence to statutory requirements (Wardani & Rumiyatun, 2017); (4) **Timely Reporting**: the punctuality of taxpayers in submitting tax returns, a key aspect of procedural compliance (Meidawati & Azmi, 2019); (5) **Intrinsic Motivation**: the extent to which taxpayers fulfill their tax obligations driven by a sense of responsibility, rather than coercion, underscoring the ethical dimension of compliance (Suherman et al., 2015). These indicators collectively provide a comprehensive framework for assessing taxpayer compliance, enabling a nuanced analysis of the factors influencing tax compliance behaviors within the study's scope.

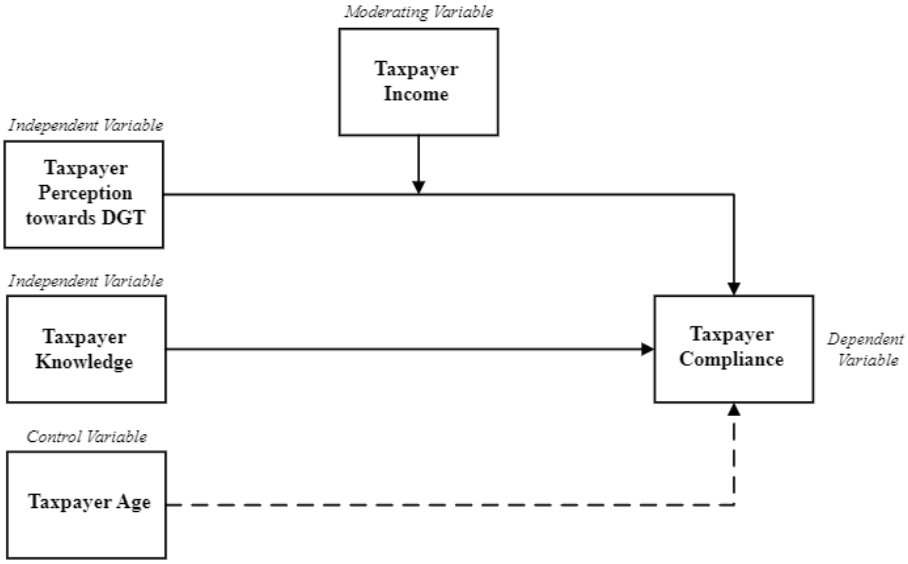
The construct of tax knowledge, serving as an independent variable within this study, is delineated through a series of indicators informed by extant literature, encapsulating various dimensions of fiscal literacy. These indicators are as follows: (1) **Media-Derived Tax Information**: the extent of taxpayers' familiarity with tax-related information disseminated through mass media outlets (Suhendri, 2015); (2) **Awareness of Individual Tax Rates**: Taxpayers' understanding of the specific tax rates applicable to individuals (Suhendri, 2015); 3. **Comprehension of Personal Income Tax Calculation**: the depth of knowledge regarding the methodology for calculating personal income tax (Christie & Hastuti, 2021); (4) **Familiarity with Personal Income Tax Return Filing Procedures**: Taxpayers' awareness of the procedural aspects involved in filing personal income tax returns (Suhendri, 2015); (5) **Understanding of Penalties for Non-compliance**: knowledge concerning the sanctions imposed for delinquent tax payments and filings (Wardani & Rumiyatun, 2017). In parallel, indicators pertaining to the independent variable of public perception towards the Directorate General of Taxes (DGT) are derived via text mining from Twitter (now referred to as “X”).

Table 1. Income Range in the Questionnaire

Total Monthly Income	Group
Rp0 to Rp5,000,000.00	1
Rp5,000,001.00 to Rp10,000,000.00	2
Rp10,000,001.00 to Rp20,000,000.00	3
Rp20,000,001.00 to Rp35,000,000.00	4
Rp35,000,001.00 to Rp55,000,000.00	5
≥ Rp55,000,001.00	6

Source: Author's Processed Results (2023)

Figure 1. Conceptual Framework



Source: Author's Processed Results (2023)

The insights garnered through this analytical process inform the construction of questionnaire items, encapsulating public sentiments towards the DGT. The income level variable is operationalized through data collected via questionnaires, generating ordinal data through the categorization of respondents into predefined income brackets. This methodology facilitates a structured analysis of the relationship between income levels and tax-related behaviors and perceptions. The framework and model used in this study is as follows.

RESULTS AND DISCUSSION

From the questionnaires distributed, there are 133 respondents. Descriptive statistics for each variable in the study are contained in Table 2. From the results of the descriptive analysis, all variables have a minimum value of 1 and a maximum value of 5 or 6, this figure shows that the answers of the respondents are very varied. The taxpayer perception variable has an average of 4.189, which means that the perception that taxpayer have of the DGT tends to be good with a standard deviation of 1.576. Taxpayer tax knowledge has an average value of 4.927. This is evidence that taxpayer tax knowledge is good in carrying out their tax obligations. The standard deviation for taxpayer tax knowledge shows 1.215. The taxpayer compliance variable has an average value of 5.137 and a standard deviation of 1.009. This value indicates that taxpayer compliance is high. The income variable has an average value and a median value of 2, which means that most respondents have an income of IDR 5,000,001.00 to IDR 10,000,000.00. The standard deviation of income is 0.785.

The data obtained from the questionnaire that has been distributed to respondents is tested for validity first. Indicators are said to be valid if they have a loading factor > 0.7 (Hussein, 2015). Indicators that have a loading factor of not more than 0.7 are not included in the further data testing process. The results of the validity test are in Table 3. After data processing, the validity test results for the variables of taxpayer knowledge, taxpayer compliance, and taxpayer income show valid results on all items. There is one of the five items on the taxpayer perception variable that has a value of less than 0.7 so that one item is not used in the further data processing process. Furthermore, a reliability test was carried out to test whether each variable used in this study was consistent and reliable (Erayanti et.al., 2023). Each latent variable is called reliable if the Cronbach's Alpha or Composite Reliability value of the reliability test results is greater than 0.7 (Hussein, 2015). The results of the reliability test on the variables in the study are contained in Table 4. Based on the results in the table, it can be concluded that the Cronbach's Alpha value for the Taxpayer Tax Knowledge variable is 0.929, Taxpayer Perception is 0.905, Taxpayer Compliance is 0.907, and Taxpayer Income is 1.000. The results of hypothesis testing in the study are in Table 5.

Table 2. Descriptive Statistics

Variable	N	Min	Max	Mean	Median	Std. Dev.
Taxpayer Tax Knowledge (INF)	133	1	6	4,927	5	1,215
Taxpayer Perception (PSP)	133	1	6	4,189	5	1,576
Taxpayer Compliance (PTH)	133	1	6	5,137	5	1,009
Taxpayer Income (PHS)	133	1	5	2	5	0,785

Table 3. Validity Test Results

Item	Taxpayer Tax Knowledge (INF)	Taxpayer Perception (PSP)	Taxpayer Compliance (PTH)	Taxpayer Income (PHS)
INF1	0,757			
INF2	0,917			
INF3	0,931			
INF4	0,937			
INF5	0,869			
PSP2		0,917		
PSP3		0,922		
PSP4		0,867		
PSP5		0,868		
PTH1			0,798	

PTH2	0,889	
PTH3	0,913	
PTH4	0,869	
PTH5	0,794	
PHS		1,000

Table 4. Reliability Test Results

Variable	Cronbach's Alpha	Composite Reliability	Description
Taxpayer Tax Knowledge (INF)	0,929	0,947	Reliable
Taxpayer Perception (PSP)	0,905	0,930	Reliable
Taxpayer Compliance (PTH)	0,907	0,931	Reliable
Taxpayer Income (PHS)	1,000	1,000	Reliable

Source: Author's Processed Results (2023)

Table 5. Hypothesis Test Results

Relationship between variables	Original Sample	Sample Mean	T Stat	P Values	R^2	Adj. R^2
INF → PTH	0,812	0,819	14,861	0,000	0,626	0,612
PSP → PTH	0,032	0,036	0,558	0,289	5	1,576
PHS → PTH	-0,044	-0,048	0,707	0,240	5	1,009
PSP*PHS → PTH	0,039	0,038	0,871	0,186	5	0,785

Source: Author's Processed Results (2023)

Hypothesis testing in this study uses a significant level (alpha) 5%. If the P value (sig) is less than alpha, it means that there is an influence between variables. The test was conducted using structural equation model (SEM) analysis to determine whether there was a significant influence or not between the independent variables on taxpayer compliance and the moderating effect of taxpayer income variables on the relationship between taxpayer perceptions and taxpayer compliance which could not only be resolved by multiple linear regression analysis.

The results of testing H_1 show that tax knowledge has a significant positive effect on taxpayer compliance. This conclusion is in accordance with the results of hypothesis testing in Table 5 which shows P Values < 0.05 and the original sample which has a positive value. This indicates that H_2 is accepted. The results of this study are in line with the results of research by Kamil (2015), Suhendri (2015), Firmansyah and Putu (2018), also Wujarso et.al. (2020), but not in line with Wardani and Rumiyatun (2017), Fitrianingsih et.al. (2018), Meidawati and Azmi (2019), Rioni and Saraswati (2018), Tambun and Muhtiar (2019), also Marilyn et.al. (2022).

Although DGT has provided facilities and infrastructure to improve tax knowledge, it has not had an effect on all levels of taxpayer because DGT only focuses on socializing tax knowledge in certain sectors (Firmansyah & Putu, 2018). The results of this test are in line with the statement Kamil (2015) that tax knowledge and understanding of tax provisions and regulations will result in an increase in the level of taxpayer compliance and will simultaneously reduce the level of corruption. Conditions that can be related to the context of the subject of this study, it is suspected that taxpayer understand that the taxes they deposit to the state are used solely for the welfare of society. In addition, tax provisions and regulations that are socialized with various packages make it easier for taxpayer to understand so that fulfilling their tax obligations becomes easier.

The positive relationship between tax knowledge and taxpayer compliance align with the theoretical frameworks of tax compliance behavior proposed by various scholars (e.g., Allingham & Sandmo, 1972; Torgler, 2002). According to these frameworks, individuals' compliance decisions are influenced not only by their perceptions of enforcement measures and penalties but also by their understanding of tax laws and the fairness of the tax system. Therefore, individuals with higher levels of tax knowledge may perceive tax obligations as more legitimate and may be more inclined to fulfill their tax responsibilities voluntarily. Based on attribution theory, the knowledge an individual has will influence them in thinking and acting. This knowledge is an internal factor in making attributions. The more knowledge a person has, the stronger the attribution will be. In the context of taxation, tax knowledge possessed by taxpayers is the basis for attribution of taxpayer compliance.

Furthermore, the positive effect of tax knowledge on taxpayer compliance underscores the importance of taxpayer education initiatives and outreach programs implemented by tax authorities (Wardani & Wati, 2018). By providing accessible and comprehensive tax education materials, workshops, and seminars, tax authorities can empower taxpayers to enhance their understanding of tax matters, thereby promoting greater compliance with tax laws (Sukmana et al., 2023). Moreover, targeted educational interventions can address specific areas of misunderstanding or confusion among taxpayers, leading to more effective compliance outcomes (OECD, 2004).

However, it is essential to recognize that while tax knowledge plays a crucial role in shaping taxpayer compliance behavior, other factors may also influence compliance decisions. For instance, individuals' perceptions of tax fairness, attitudes toward taxation, socio-economic status, and past experiences with tax authorities can all contribute to their compliance behavior (Braithwaite, 2003; Wenzel, 2002). Therefore, future research could explore the interplay between tax knowledge and these contextual factors to develop a more comprehensive understanding of taxpayer compliance dynamics.

The results of testing H_2 show that public perception after the RAT case has no influence on taxpayer compliance, according to the results of hypothesis testing in Table 5 which shows P Value > 0.05 which means H_2 is rejected. This conclusion is not in line with research by Mahadianto and Astuti (2017) which explains that public perception or trust in taxation authorities has no positive effect (negative effect) on taxpayer compliance. The questionnaire results show that the public still has a positive perception of the DGT, despite the RAT case. However, in the context of this study, public perception does not affect taxpayer compliance. Corruption crime is something that has the potential to cause a loss of public trust, so that taxpayer compliance will decrease. The image of DGT that prioritizes integrity in its business process is potentially lost due to the emergence of corruption cases by unscrupulous DGT employees. However, the existence of RAT case does not make respondents generalize that all DGT employees are corrupt. The next task of DGT is to maintain public trust that the tax money deposited to the state will be managed properly.

The results of testing H_2 implies that public trust of DGT is significantly higher than the impact of RAT case. Regarding attribution theory, the results of testing H_2 show that the impression that taxpayers have towards DGT which has been formed over a long period of time cannot immediately change due to a sudden event. This means that there is no external attribution due to the RAT case on taxpayer compliance.

There are several factors that can explain DGT’s success in preserving their images: (1) DGT can successfully maintain their image by remaining transparent and providing clear communication to the public regarding cases like RAT's. By offering accurate and open information, DGT can build public trust that they are committed to upholding law and justice (Xiong et al., 2019). (2) Despite cases involving prominent figures, DGT demonstrated that they enforce the law consistently and impartially, regardless of social status or wealth (Vitkauskas & Junevicius, 2018). This helps uphold the institution's integrity and reinforce DGT's image as a fair and resolute tax enforcement agency. (3) DGT not only focuses on law enforcement but also on taxpayer education and empowerment. Through tax education campaigns and better services, DGT has increased taxpayer awareness of their obligations and encourages voluntary compliance (Kwok & Yip, 2018). (4) DGT shows a strong commitment to reforming the tax system. This includes improvements in service, regulatory clarity, and efforts to reduce bureaucracy. Thus, DGT has strengthened its legitimacy in the eyes of the public and provides an additional incentive for taxpayers to comply with the rules (Cuadrado-Ballesteros & Bisogno, 2021). (5) DGT has been actively involved in resolving RAT's case. This includes thorough investigation, taking appropriate action, and ensuring that justice is served (Audretsch et al., 2022). Thus, DGT demonstrated that they do not tolerate violations and that justice will be upheld.

The results of testing H_3 show that income level does not successfully moderate the effect of public perception on taxpayer compliance. This conclusion is in accordance with the results of hypothesis testing in Table 5 which shows *P* Value > 0.05 which means H_3 is rejected. Income level is an external factor, while public perception is an internal factor in attribution theory. Public perception is attached to each individual who is different in perceiving DGT. Meanwhile, income level affects the amount of tax paid by taxpayer. Thus, the higher the income level does not affect taxpayer compliance in fulfilling their tax obligations based on their personal perceptions.

According to attribution theory, income level is included as internal factors because the amount of income comes from within the individual. The income level can affect people's perceptions of a matter as in the research of Yanti et.al. (2017) also Cupian and Najmi (2020), but based on this study, income level has no such effect on taxpayer perception of DGT. This may indicate that taxpayer perceptions of the DGT may be more influenced by various other attribution factors, such as the level of exposure to information obtained from various existing media, the age of taxpayers, and the services provided by the DGT. Therefore, in future studies researchers can use other variables in examining the effect of taxpayer perceptions on tax compliance.

CONCLUSION AND SUGGESTION

The synthesis of findings from the present study elucidates that taxpayer tax knowledge exerts a positive and substantive influence on taxpayer compliance. This correlation signifies that an augmentation in tax-related knowledge among taxpayers is directly associated with an enhanced propensity towards fulfilling tax obligations. Conversely, the investigation reveals that taxpayers' perceptions subsequent to the Rafael Alun Trisambodo (RAT) incident do not significantly impact compliance levels, nor does income level serve as a moderating variable in this dynamic. From a policy perspective, the implications of these findings are multifaceted. For the Directorate General of Taxes (DGT), the results underscore the paramount importance of initiatives aimed at enriching taxpayers' fiscal literacy. Such knowledge empowerment strategies are pivotal in fostering a culture of compliance and facilitating voluntary adherence to tax mandates. Furthermore, the DGT is encouraged to undertake measures to preserve and enhance its reputation, ensuring that public perceptions of the institution remain favorable, which is integral to maintaining taxpayer trust and compliance. For the broader community, this research serves as a catalyst for heightened awareness regarding the significance of tax education. It behooves members of the public to actively seek contemporary information on tax legislation and guidelines, thereby enhancing their understanding and willingness to comply with tax obligations voluntarily. This proactive engagement with tax-related knowledge not only contributes to individual compliance but also bolsters the collective efficacy of the tax system, underscoring the reciprocal relationship between informed citizenry and fiscal governance.

This investigation acknowledges certain constraints that may impinge upon the generalizability and depth of its findings. Primarily, the scope of this study was circumscribed by a relatively modest sample size, a consequence of temporal limitations impacting the dissemination and retrieval of questionnaires. Furthermore, the demographic composition of respondents exhibited a lack of diversity, with a preponderance of participants from specific age and income brackets. The analytical focus was confined to a select set of variables, namely, taxpayer tax knowledge, income, and perceptions, thereby precluding a comprehensive exploration of the myriad factors potentially influencing taxpayer compliance. For future inquiries into this domain, it is recommended that research designs incorporate a more expansive and heterogenous sample, both in terms of respondent quantity and demographic diversity. Such methodological enhancements would facilitate a more nuanced understanding of compliance behaviors across different taxpayer segments. Additionally, the integration of alternative variables into the research framework is advised to broaden the investigative lens, thereby unearthing new dimensions of taxpayer compliance and contributing novel insights to the academic discourse on fiscal governance.

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