Ranah Research
Journal of Multidisciplinary Research and Development
E-ISSN: 2655-0865
082170743613 ranahresearch@gmail.com https://jurnal.ranahresearch.com
DINASTI RESEARCH

DOI: https://doi.org/10.38035/rrj.v8i6

Trust, power, and Awareness as Determinants of Local Tax Compliance: The Moderating Role of Civic Pride in Lahat Regency, Indonesia

Ganda Saputra[1], Gatot Soepriyanto[2]
[1]Accounting Department,School of Accounting, Master of Accounting, Bina Nusantara University,Jakarta, Indonesia,11480
[2]Accounting Department,School of Accounting, Master of Accounting, Bina Nusantara University,Jakarta, Indonesia,11480

Corresponding author: ganda.saputra@binus.ac.id[1]

Abstract: Local Own-Source Revenue (Pendapatan Asli Daerah/PAD) is a key indicator of regional fiscal independence, yet most local governments in Indonesia remain highly dependent on intergovernmental transfers. In this context, improving local tax compliance is crucial, particularly in Lahat Regency, which relies heavily on Certain Goods and Services Tax (PBJT), Street Lighting Tax (PPJ), and Land and Building Rights Acquisition Duty (BPHTB). This study examines the influence of Trust in Authority, Power of Authority, Tax Morale, and Tax Awareness on local tax compliance, with Civic Pride as a moderating variable. Primary data were collected through an online Likert-scale questionnaire using Google Forms from 300 registered and active local taxpayers under the Regional Revenue Agency (Bapenda) of Lahat Regency. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings reveal that trust in tax authorities, perceived power of authority, tax morale, and tax awareness significantly affect local tax compliance, while Civic Pride strengthens these relationships. The study contributes to the Slippery Slope Framework and Theory of Planned Behavior by incorporating Civic Pride as a contextual moderator and provides practical insights for designing trust-based and participatory local tax policies.

Keywords: Local tax compliance, Trust in Authority, Power of Authority, Tax Morale, Tax Awareness

INTRODUCTION

Tax compliance remains a central issue in public finance and public policy because it directly affects the government's capacity to finance public goods, provide public services, and support sustainable development. Although extensive research has examined tax compliance at the national level, compliance with sub-national or regional taxes has received comparatively less scholarly attention, despite its increasing importance within decentralized fiscal systems. In many developing countries, including Indonesia, local governments rely on Regional Own-Source Revenue (Pendapatan Asli Daerah – PAD) to finance development programs and reduce dependence on transfers from the central government. However, fluctuations in PAD realization indicate that challenges related to taxpayer compliance and the effectiveness of local tax administration remain significant concerns (Kireina & Octaviani, 2021; Yakub et al., 2022).

Early tax compliance research was predominantly grounded in deterrence theory, which emphasized audits, sanctions, and enforcement as primary mechanisms for reducing tax evasion. Although these mechanisms may encourage compliance through external pressure, they are not necessarily sufficient to foster sustained voluntary compliance and may, under certain circumstances, contribute to resistance or distrust toward tax authorities (Gangl et al., 2015). In response to these limitations, the Slippery Slope Framework (SSF) has been widely adopted to provide a broader explanation of taxpayer behavior. The framework proposes that compliance is influenced by the interaction between the power of tax authorities and taxpayers' trust in those authorities. While the power of authorities primarily promotes enforced compliance, trust is expected to encourage voluntary compliance (Kirchler et al., 2008; Wahl et al., 2010). Empirical evidence from different countries further demonstrates the relevance of both dimensions in explaining variations in taxpayer compliance behavior (Kogler et al., 2015; Surugiu et al., 2023).

In addition to the SSF, the Theory of Planned Behavior (TPB) provides a behavioral perspective for understanding tax compliance. According to the TPB, behavioral intentions are shaped by attitudes, subjective norms, and perceived behavioral control (Ajzen, 1991). Within this perspective, tax morale, which represents an individual's intrinsic motivation to fulfill tax obligations, and tax awareness, which reflects taxpayers' knowledge and understanding of their tax rights and responsibilities, are potentially important determinants of compliance. Previous studies have identified tax morale and tax awareness as factors associated with taxpayer compliance, although the strength and direction of these relationships vary across institutional and cultural contexts (Cummings et al., 2009; Taing & Chang, 2021; Owusu et al., 2022). Such variations suggest that the influence of individual-level factors may depend on the institutional environment, governance quality, and taxpayers' perceptions of government legitimacy (Sebele-Mpofu, 2020; Mardhiah et al., 2023).

Beyond institutional and individual determinants, recent research has increasingly considered socio-psychological factors such as civic or national pride. Civic pride refers to an individual's sense of belonging, emotional attachment, and identification with a community or state. This identification may encourage taxpayers to perceive taxation not merely as a legal obligation but also as a contribution to collective welfare and community development (MacGregor & Wilkinson, 2012; Strielkowski & Čábelková, 2015). Empirical evidence suggests that stronger national or civic pride may be associated with greater willingness to comply with tax obligations (Macintyre et al., 2021, 2023; Abodher et al., 2025). Nevertheless, the role of civic pride as a moderating factor in the relationships between trust in authority, power of authority, tax morale, tax awareness, and tax compliance remains insufficiently investigated. This limitation is particularly relevant in regional taxation, where taxpayers may interact more directly with local government institutions and observe more directly the relationship between tax contributions and local public services and development (Otindo et al., 2021).

The Indonesian context provides an important setting for examining these relationships because regional taxation is closely linked to the country's fiscal decentralization policy. The current legal framework is primarily established through Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (Undang-Undang Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah), hereafter the HKPD Law, and is further implemented through Government Regulation No. 35 of 2023 concerning General Provisions for Regional Taxes and Regional Levies. These regulations establish the framework for regional tax administration and clarify the distribution of taxing authority between provincial and regency/municipal governments.

Under the HKPD framework, regional taxes are categorized according to the level of government responsible for their administration. Provincial taxes include Motor Vehicle Tax, Motor Vehicle Transfer Fee, Heavy Equipment Tax, Motorized Vehicle Fuel Tax, Surface Water Tax, and Cigarette Tax. At the regency/municipal level, regional taxes include Rural and Urban Land and Building Tax, Duty on the Acquisition of Rights over Land and Buildings, Certain Goods and Services Tax, Advertising Tax, Groundwater Tax, and Mineral and Coal Non-Metallic Mineral and Rock Tax. The framework also introduces the concept of opsen, which strengthens the fiscal relationship between provincial and regency/municipal governments in relation to specific regional taxes. Accordingly, regional tax compliance must be understood within a multilevel fiscal system in which taxpayers fulfill obligations arising from specific taxable objects and activities while interacting with local tax authorities.

This regulatory structure is particularly relevant to Kabupaten Lahat, South Sumatra, where economic activities in mining, trade, services, accommodation, food and beverage, and other business sectors contribute to the region's tax potential. The existence of considerable economic potential, however, does not necessarily guarantee optimal realization of regional tax revenue. Differences between potential and realized revenue may reflect economic conditions as well as taxpayers' willingness to comply, awareness of tax obligations, perceptions of local tax authorities, and the effectiveness of administrative and enforcement mechanisms. Consequently, Kabupaten Lahat provides a relevant empirical setting for examining how institutional and psychological factors shape taxpayer compliance within a regional taxation context.

Despite the strategic contribution of regional taxes to PAD and local development, previous research in Indonesia has predominantly focused on national taxation or general taxpayer compliance, with relatively limited attention to behavioral determinants of regional tax compliance (Hantono, 2020; Radityo et al., 2019; Sarsadilla & Usman, 2023). Regional taxation differs from national taxation in terms of the authority responsible for administration, the types of taxable activities, and the proximity between taxpayers and government institutions. These characteristics may influence how taxpayers perceive the legitimacy, fairness, effectiveness, and responsiveness of local tax authorities. Moreover, the local context provides an opportunity to examine whether taxpayers' sense of civic identification strengthens their willingness to comply when they perceive taxation as directly contributing to the welfare and development of their own community.

Against this background, this study examines the effects of Trust in Authority, Power of Authority, Tax Morale, and Tax Awareness on Regional Tax Compliance in Kabupaten Lahat, South Sumatra, and investigates the moderating role of Civic Pride in these relationships. By integrating the Slippery Slope Framework and the Theory of Planned Behavior, this study develops a multidimensional explanation of regional taxpayer compliance that incorporates both institutional and behavioral determinants. The SSF provides the theoretical foundation for examining trust in authority and power of authority, while the TPB supports the examination of tax morale and tax awareness as behavioral determinants of compliance. Civic Pride is further incorporated to examine whether taxpayers' identification with their community influences the strength of these relationships.

This study contributes to the literature in three ways. First, it extends the application of the Slippery Slope Framework to regional taxation in Indonesia, a context that remains relatively underrepresented in international tax compliance research. Second, it introduces Civic Pride as a moderating variable, addressing the limited empirical evidence regarding how socio-psychological identification with the local community may strengthen or weaken the effects of institutional and individual determinants on tax compliance. Third, the study provides practical implications for regional tax authorities by highlighting the importance of combining effective enforcement with trust-building, taxpayer education, and civic engagement. Such an integrated approach may support more sustainable voluntary compliance and strengthen the capacity of local governments to mobilize PAD for regional development.

METHODS

Conceptual Framework

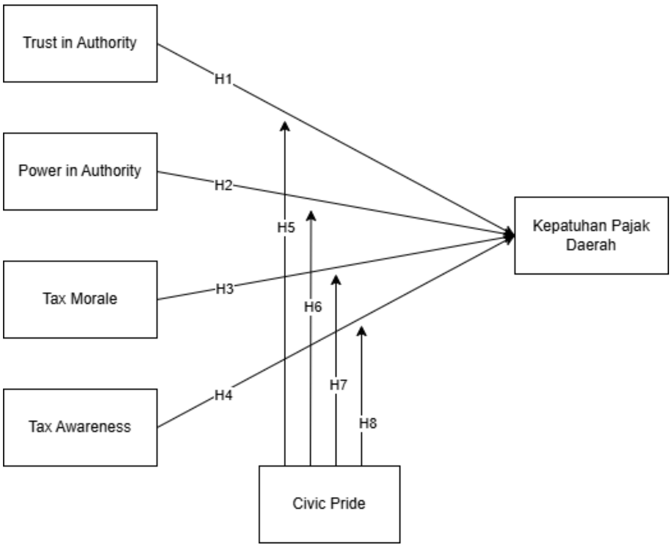

Figure 1. Conceptual framework of regional tax compliance based on the Slippery Slope Framework, incorporating Trust in Authority, Power of Authority, Tax Morale, and Tax Awareness as direct determinants, with Civic Pride as a moderating variable.

Figure. 1 illustrates the conceptual framework of this study, which is grounded in the Slippery Slope Framework (SSF) and the Theory of Planned Behavior (TPB), and adapted to the context of regional tax compliance. The model positions Regional Tax Compliance as the dependent variable, directly influenced by four key predictors: Trust in Authority (H1), Power of Authority (H2), Tax Morale (H3), and Tax Awareness (H4). In addition, Civic Pride is incorporated as a moderating variable that conditions the strength of these relationships (H5–H8). In line with the SSF, Trust in Authority represents the cooperative pathway to compliance. As depicted in Fig. 1 (H1), higher levels of trust in tax authorities-stemming from perceived fairness, transparency, and legitimacy-are expected to enhance voluntary compliance among regional taxpayers. Conversely, Power of Authority reflects the coercive pathway to compliance, emphasizing enforcement capacity, monitoring, and sanctions. As shown in Fig. 1 (H2), stronger perceived power of tax authorities is expected to increase compliance by raising the perceived costs of non-compliance.

Beyond trust and power, the framework integrates Tax Morale and Tax Awareness as additional direct determinants of compliance. As illustrated in Fig. 1 (H3), Tax Morale-defined as the intrinsic motivation and moral obligation to pay taxes-is expected to positively influence taxpayers' willingness to comply. Meanwhile, Tax Awareness, represented in Fig. 1 (H4), refers to taxpayers' knowledge and understanding of tax regulations, functions, and benefits; greater awareness is anticipated to reduce uncertainty and improve compliance behavior.

A distinctive feature of this framework, as visualized in Fig. 1, is the inclusion of Civic Pride as a moderating variable (H5–H8). Rather than exerting a direct effect on tax compliance, Civic Pride is theorized to strengthen (amplify) the relationships between the four predictors and Regional Tax Compliance, specifically:

H5: Civic Pride moderates the relationship between Power of Authority and Tax Compliance, such that the effect of authority power on compliance becomes stronger when civic pride is high.

H6: Civic Pride moderates the relationship between Trust in Authority and Tax Compliance, reinforcing the positive influence of trust when taxpayers exhibit stronger civic attachment.
H7: Civic Pride moderates the relationship between Tax Morale and Tax Compliance, enhancing the impact of moral obligation on compliance behavior.
H8: Civic Pride moderates the relationship between Tax Awareness and Tax Compliance, strengthening the translation of tax knowledge into actual compliance.

At the regional level, this configuration is particularly relevant because local taxes are closely linked to visible public services and community development. In Kabupaten Lahat, where taxpayers can directly observe the utilization of tax revenues, Civic Pride is expected to play a meaningful role in shaping how trust, power, morale, and awareness translate into actual compliance.

Overall, as summarized in Fig. 1, the framework proposes that Regional Tax Compliance is simultaneously shaped by institutional factors (Trust and Power), psychological factors (Tax Morale), cognitive factors (Tax Awareness), and socio-cultural identity (Civic Pride as a moderator).

Research Design

This study adopts a quantitative, explanatory research design aimed at examining the determinants of regional tax compliance and testing the moderating role of Civic Pride within the Slippery Slope Framework (SSF). An explanatory design is considered appropriate because the research seeks to identify and analyze causal relationships between latent variables rather than merely describing phenomena or exploring patterns.

The study follows a cross-sectional survey approach, in which data were collected at a single point in time from regional taxpayers in Kabupaten Lahat. This approach is widely used in behavioral tax research, particularly in studies examining perceptions, attitudes, and compliance behavior, as it allows for efficient data collection from a relatively large sample while capturing respondents' current beliefs and experiences regarding taxation.

Data were obtained through a structured questionnaire administered online via Google Forms. The questionnaire was developed based on established measurement scales from prior literature, adapted to the local government taxation context. The items were designed to measure five main constructs: Trust in Authority, Power of Authority, Tax Morale, Tax Awareness, and Regional Tax Compliance, with Civic Pride included as a moderating variable. A Likert-type scale was employed to capture respondents' perceptions and attitudes, ranging from strongly disagree to strongly agree.

The target population of this study comprised registered and active regional taxpayers under the jurisdiction of the Regional Revenue Agency (Bapenda) of Kabupaten Lahat. Respondents were selected using a purposive sampling technique to ensure that only taxpayers who were actively engaged in fulfilling their tax obligations were included in the analysis. A total of 300 valid responses were obtained and used for further statistical analysis.

For data analysis, this study employed Partial Least Squares Structural Equation Modeling (PLS-SEM) using Smart-PLS software. PLS-SEM was chosen because it is suitable for complex models involving multiple latent variables, moderating effects, and relatively large samples. Moreover, PLS-SEM is appropriate for predictive and theory-extension studies, particularly in social sciences and public finance research. The analysis consisted of two main stages: (1) assessment of the measurement model to evaluate reliability and validity, and (2) assessment of the structural model to test the proposed hypotheses (H1–H8).

Overall, the research design integrates a theory-driven framework, empirical survey data, and advanced multivariate analysis to provide robust evidence on the factors influencing regional tax compliance and the role of Civic Pride in shaping taxpayer behavior in Kabupaten Lahat.

Population and Sample

The population of this study consisted of registered regional taxpayers under the jurisdiction of the Regional Revenue Agency (Badan Pendapatan Daerah-Bapenda) of Kabupaten Lahat who were actively fulfilling their tax obligations at the time of data collection. This population was selected because these taxpayers are directly subject to local tax policies and enforcement mechanisms, making them relevant respondents for examining determinants of regional tax compliance.

This study employed a purposive sampling technique, whereby respondents were selected based on specific criteria: (1) being officially registered as a regional taxpayer in Kabupaten Lahat, and (2) being actively compliant in paying regional taxes. This non-probability sampling method was considered appropriate because it ensured that only taxpayers with direct experience and involvement in the regional tax system were included in the analysis.

Data were collected through an online questionnaire distributed via Google Forms. The survey link was provided only to respondents who met the predetermined eligibility criteria based on the official taxpayer list maintained by Bapenda Kabupaten Lahat. This procedure aimed to enhance the relevance and validity of the collected responses.

A total of 300 valid responses were obtained and used for statistical analysis. The sample size meets the minimum requirements for Partial Least Squares Structural Equation Modeling (PLS-SEM), which generally recommends a sample of at least 10 times the largest number of structural paths pointing to a single construct or a minimum of 200 observations for complex models.

Regarding respondent characteristics, the sample comprised 190 male respondents (63.3%) and 110 female respondents (36.7%), indicating a higher participation rate among male taxpayers. In terms of age distribution, the majority of respondents were in the 26–40 years age group, reflecting that most participants were within the economically productive age range and actively engaged in tax-related activities. This demographic profile suggests that the findings of the study predominantly reflect the perceptions and compliance behavior of working-age taxpayers in Kabupaten Lahat.

Overall, the selected sample is considered representative of active regional taxpayers in Kabupaten Lahat, providing a reliable basis for examining the proposed relationships in the conceptual framework

Measurement Instrument

All variables in this study were operationalized as latent constructs and measured using multi-item scales adapted from prior validated instruments in tax compliance and public finance research. Minor modifications in wording were made to fit the context of regional taxation in Kabupaten Lahat without altering the substantive meaning of the items. Responses were recorded using a five-point Likert scale, ranging from 1 (“strongly disagree”) to 5 (“strongly agree”).

Regional Tax Compliance (Dependent Variable)

Regional Tax Compliance (RTC) was conceptualized as the extent to which taxpayers voluntarily and consistently fulfill their local tax obligations in accordance with applicable regulations. Measurement items captured aspects of timely payment, accuracy of reporting, and willingness to comply beyond minimum legal requirements. The scale was adapted from Kirchler et al (2008) and subsequent applications in regional tax contexts.

Trust in Authority

Trust in Authority (TIA) refers to taxpayers’ perceptions of the fairness, transparency, competence, and benevolence of the local tax authority (Bapenda Kabupaten Lahat). The construct was measured using items reflecting trust in administrative procedures, belief in equitable treatment, and confidence in the integrity of tax officials. The scale was adapted from (Faizal et al., 2017; Wahl et al., 2010).

Power of Authority

Power of Authority (POA) captures taxpayers' perceptions of the tax authority's ability to detect non-compliance and impose sanctions. Items measured perceived audit probability, strictness of penalties, and effectiveness of enforcement mechanisms. The measurement scale was based on the Slippery Slope Framework as operationalized by (Kirchler et al., 2008) and further refined by. Aulia et al. (2022).

Tax Morale

Tax Morale (TM) reflects the intrinsic motivation and moral obligation of taxpayers to pay taxes, independent of external enforcement. Items assessed feelings of civic responsibility, ethical duty, and personal justification for paying taxes. The scale was adapted from (Cummings et al. (2009) and subsequent behavioral tax compliance studies.

Tax Awareness

Tax Awareness (TA) refers to taxpayers' knowledge and understanding of regional tax regulations, purposes, and benefits. Measurement items included awareness of tax allocation, understanding of payment procedures, and perceived importance of taxes for local development. The scale was adapted from (Hantono., 2020; Hidayat et al., 2023).

Civic Pride (Moderating Variable)

Civic Pride (CP) was conceptualized as taxpayers' sense of pride, attachment, and identification with their local community and regional development. Items measured emotional attachment to Kabupaten Lahat, pride in contributing to local public services, and willingness to support collective welfare through taxation. The scale was adapted from MacGregor & Wilkinson. (2012).

Measurement Model Specification

All constructs were modeled as reflective latent variables in the PLS-SEM framework. Each indicator was assumed to be a manifestation of its respective construct, and internal consistency reliability, convergent validity, and discriminant validity were assessed before testing the structural relationships.

Data Analysis Technique

This study employed Partial Least Squares Structural Equation Modeling (PLS-SEM) using Smart-PLS software to analyze the data and test the proposed hypotheses (H1–H8). PLS-SEM was selected as the primary analytical technique because of its suitability for complex models involving multiple latent variables, moderating effects, and prediction-oriented research objectives in social sciences and public finance. PLS-SEM is particularly appropriate for this study for several reasons. First, the research model includes multiple independent variables (Trust in Authority, Power of Authority, Tax Morale, and Tax Awareness), one dependent variable (Regional Tax Compliance), and one moderating variable (Civic Pride), making it a relatively complex structural model. Second, PLS-SEM is robust to deviations from normality and works well with cross-sectional survey data based on Likert scales. Third, PLS-SEM is recommended for exploratory and theory-extension studies, which aligns with the objective of integrating the Slippery Slope Framework (SSF) with Civic Pride in a regional tax context.

The data analysis was conducted in two main stages: (1) assessment of the measurement model and (2) assessment of the structural model, following established PLS-SEM guidelines. Hair et al. (2018).

Moderation Analysis

To test the moderating role of Civic Pride (H5–H8), an interaction term was created in Smart-PLS using the product indicator approach. The interaction effects between Civic Pride and each independent variable (Trust in Authority, Power of Authority, Tax Morale, and Tax Awareness) were then examined through bootstrapping to determine whether Civic Pride significantly altered the strength or direction of their relationships with Regional Tax Compliance

RESULTS AND DISCUSSION

Respondent Profile and Organizational Characteristics

Table 1. Respondent Profile

Characteristics	Category	n = 300	Percentage (%)
Gender	Male	190	63.3
	Female	110	36.7
	Total	**300**	**100.0**
Age	17–25 years	8	2.6
	26–40 years	248	82.7
	> 41 years	44	14.7
	Total	**300**	**100.0**

Respondent profile. Table 1 presents the demographic characteristics of the 300 valid respondents included in the final analysis. The sample is predominantly male, comprising 190 respondents (63.3%), compared to 110 female respondents (36.7%). This distribution suggests higher survey participation among male taxpayers, which may reflect gender patterns in regional tax payment responsibilities or economic activity in Kabupaten Lahat. Nevertheless, the inclusion of a substantial proportion of female respondents ensures adequate variability in perceptions and attitudes toward regional tax compliance.

Regarding age distribution, the majority of respondents fall within the 26–40 years category (248 respondents, 82.7%), followed by those aged above 41 years (44 respondents, 14.7%), while only a small proportion belongs to the 17–25 years group (8 respondents, 2.6%). This indicates that the sample is largely composed of economically active taxpayers who are more likely to be directly engaged in tax-related obligations and decision-making. Consequently, the findings primarily reflect the perspectives of working-age taxpayers who are actively involved in regional economic activities and tax administration processes in Kabupaten Lahat.

Respondent Experience and Tax Administration Characteristics

In addition to organizational characteristics, this study examines respondents' experiences with tax administration and Coretax usage, including taxpayer status, tax office affiliation, frequency of Coretax usage, and level of tax compliance. Regarding taxpayer status, the majority of respondents are classified as taxable entrepreneurs (Pengusaha Kena Pajak/PKP), accounting for 67.1% of the sample, while the remaining 32.9% are non-PKP. This distribution indicates that most respondents have relatively complex tax obligations, which may increase their exposure to and reliance on digital tax administration systems such as Coretax.

Regarding tax administration affiliation, 43.23% of respondents are associated with Primary Tax Offices (KPP Pratama) in Jakarta, followed by Tax Service Branch Offices (KCP) at 35.48% and Central Tax Offices (KPP Pusat) at 21.29%. This distribution reflects the respondents' administrative tax affiliations and should not be interpreted directly as an indication of their residential location. In the context of this study, respondents were selected based on the established research criteria and their relevance to the tax administration and Coretax context being examined. Therefore, tax office affiliation is presented as an administrative characteristic rather than as a basis for determining the respondents' regional identity. Nevertheless, the geographical distribution of respondents should be considered when interpreting the findings, particularly in relation to the regional taxpayer context of Kabupaten Lahat.

In terms of Coretax usage frequency, 40.00% of respondents report using the system on a weekly basis, followed by monthly usage at 26.45% and daily usage at 22.58%. Meanwhile, 9.68% report using Coretax occasionally, and only 1.29% indicate that they have never used the system. These findings suggest that Coretax is actively utilized by the majority of respondents and has become integrated into their routine tax-related activities.

Regarding tax compliance, 54.84% of respondents report a high level of compliance, indicating that they consistently fulfill their tax obligations on time. A further 36.77% report moderate compliance, while only 8.39% fall into the non-compliant category. Overall, these findings indicate a relatively high level of tax compliance among the respondents. However, given that respondents' tax administration affiliations are geographically diverse, the findings should be interpreted within the characteristics of the sampled respondents and should not be generalized uncritically to represent all taxpayers residing in Kabupaten Lahat. This limitation is acknowledged in interpreting the regional context of the study. Within this scope, the findings provide an empirical basis for examining the relationships among Coretax usage, adoption intention, innovation resistance, and tax compliance.

Overall Descriptive Overview

Table 2. Normality, individual indicator consistency, convergent validity, and internal consistency reliability

Variable	Indicator	Mean	Median	Standard deviation	Excess kurtosis	Skewness	Loading factor
Civic Pride (CP)	CP1	4.173	4	0.686	-0.631	-0.300	0.863
	CP2	4.193	4	0.665	-0.490	-0.309	0.814
	CP3	4.200	4	0.566	0.322	-0.111	0.838
	CP4	4.173	4	0.666	-0.497	-0.281	0.784
	CP5	4.187	4	0.697	-0.457	-0.391	0.871
	CP6	4.173	4	0.645	-0.662	-0.181	0.827
Regional Tax Compliance (KP)	KP1	4.167	4	0.534	0.114	0.127	0.734
	KP2	4.150	4	0.548	0.065	0.069	0.715
	KP3	4.163	4	0.526	0.199	0.162	0.761
	KP4	4.160	4	0.498	0.465	0.302	0.712
	KP5	4.190	4	0.517	0.113	0.224	0.748
	KP6	4.200	4	0.529	-0.021	0.163	0.700
	KP7	4.160	4	0.484	0.589	0.384	0.768
	KP8	4.180	4	0.590	-0.328	-0.066	0.705
Power of Authority (PA)	PA1	4.183	4	0.723	-0.447	-0.453	0.865
	PA2	4.163	4	0.700	-0.503	-0.355	0.841
	PA3	4.153	4	0.746	-0.657	-0.403	0.879
	PA4	4.140	4	0.788	-0.539	-0.500	0.872
Interaction (Moderation)	X1*Z	-	-	-	-	-	1.147
Tax Awareness (TA)	TA1	4.193	4	0.709	-0.318	-0.467	0.868
	TA2	4.137	4	0.662	0.070	-0.366	0.843
	TA3	4.187	4	0.657	-0.134	-0.360	0.873
	TA4	4.167	4	0.672	-0.014	-0.410	0.858
	TA5	4.170	4	0.669	0.295	-0.481	0.857
	TM1	4.157	4	0.682	-0.368	-0.335	0.857

Variable	Indicator	Mean	Median	Standard deviation	Excess kurtosis	Skewness	Loading factor
Tax Morale (TM)	TM2	4.177	4	0.697	-0.701	-0.315	0.851
	TM3	4.213	4	0.644	-0.341	-0.308	0.845
	TM4	4.173	4	0.714	-0.176	-0.489	0.798
	TM5	4.147	4	0.729	-0.355	-0.442	0.837

Table 2 presents the descriptive statistics and distributional characteristics of all measurement indicators, including mean values, factor loadings, skewness, kurtosis, and standard deviations. This analysis provides an initial overview of respondents' perceptions toward trust in authority, power of authority, tax morale, tax awareness, civic pride, and regional tax compliance, as well as the distribution of the data prior to structural model testing. Descriptive analysis is essential in PLS-SEM studies to ensure that the data are suitable for further multivariate analysis and hypothesis testing (Hair et al., 2019; Kline, 2016).

Overall, the indicators exhibit relatively high mean scores across all constructs, suggesting generally positive perceptions of tax administration, strong tax morale, adequate tax awareness, and favorable attitudes toward regional tax compliance among taxpayers in Kabupaten Lahat. The skewness and kurtosis values fall within acceptable ranges for PLS-SEM estimation, indicating no severe deviations from normality that could threaten the robustness of the structural model assessment.

Measurement Model Assessment (Outer Model)

The measurement model (outer model) was assessed prior to evaluating the structural relationships to ensure that the latent constructs were measured reliably and validly. Following the guidelines of Hair (Hair & Alamer, 2022; Hair et al., 2018), the assessment included: (1) individual indicator reliability, (2) internal consistency reliability, (3) convergent validity, and (4) discriminant validity.

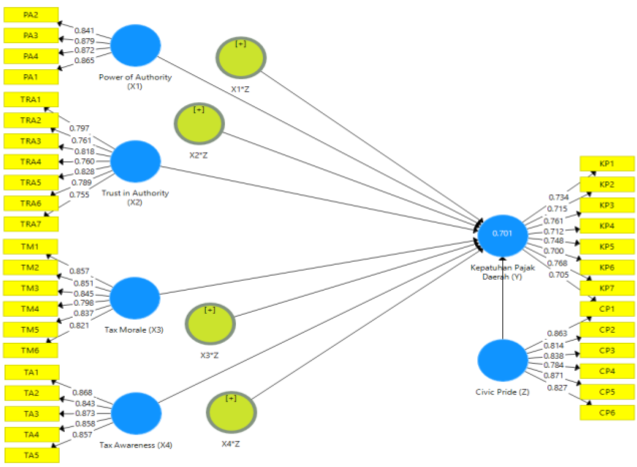

Figure 3. Outer Model Testing

Individual Indicator Reliability

Individual indicator reliability was examined through factor loadings. As shown in Table 2, all indicators demonstrated factor loadings above the recommended threshold of 0.70, indicating satisfactory reliability and strong relationships with their respective latent constructs.

Specifically:

a) Civic Pride (Z) loadings ranged from 0.784 to 0.871.
b) Regional Tax Compliance (Y) loadings ranged from 0.700 to 0.768.
c) Power of Authority (X1) loadings ranged from 0.841 to 0.879.
d) Tax Awareness (X4) loadings ranged from 0.843 to 0.873.

e) Tax Morale (X3) loadings ranged from 0.798 to 0.857.
f) Trust in Authority (X2) loadings ranged from 0.755 to 0.828.

All indicators exceeded the minimum threshold of 0.70, confirming that each item adequately represents its respective latent construct. Therefore, no indicator was removed from the model.

Internal Consistency Reliability

Internal consistency reliability was evaluated using Cronbach's Alpha, rho_A, and Composite Reliability (CR) The results indicate that all constructs meet or exceed the recommended thresholds:

Table 3 Cronbach's Alpha, rho_A, and Composite Reliability (CR)

Construct	Cronbach's Alpha	rho_A	Composite Reliability (CR)
Civic Pride (Z)	0.912	0.915	0.932
Regional Tax Compliance (Y)	0.875	0.877	0.902
Power of Authority (X1)	0.888	0.899	0.922
Tax Awareness (X4)	0.912	0.913	0.934
Tax Morale (X3)	0.913	0.922	0.932
Trust in Authority (X2)	0.898	0.901	0.919

All values exceed the recommended benchmark of 0.70, demonstrating strong internal consistency reliability (Hair et al., 2019). This confirms that the indicators consistently measure their intended constructs.

The interaction terms (X1×Z, X2×Z, X3×Z, X4×Z) recorded reliability values of 1.000 because they were modeled as single-indicator constructs using the product indicator approach in PLS-SEM.

Convergent Validity

Convergent validity was assessed using Average Variance Extracted (AVE). As shown in Table 4, all constructs achieved AVE values above the recommended threshold of 0.50:

Table 4 Average Variance Extracted (AVE)

Construct	AVE
Civic Pride (Z)	0.694
Regional Tax Compliance (Y)	0.534
Power of Authority (X1)	0.747
Tax Awareness (X4)	0.739
Tax Morale (X3)	0.697
Trust in Authority (X2)	0.620

These results confirm that each construct explains more than 50% of the variance of its indicators, satisfying convergent validity requirements.

Discriminant Validity

In addition to the Fornell–Larcker criterion, discriminant validity was further assessed using the Heterotrait–Monotrait Ratio of correlations (HTMT), which is considered a more stringent and reliable criterion for evaluating discriminant validity in PLS-SEM (Hair et al., 2018; Henseler et al., 2015).

Table 5 Heterotrait–Monotrait Ratio (HTMT) Matrix

	Civic Pride (Z)	Kepatuhan Pajak Daerah (Y)	Power of Authority (X1)	Tax Awareness (X4)	Tax Morale (X3)	Trust in Authority (X2)	X1*Z	X2*Z	X3*Z	X4*Z
Civic Pride (Z)										
Kepatuhan Pajak Daerah (Y)	0.665									
Power of Authority (X1)	0.183	0.215								
Tax Awareness (X4)	0.069	0.261	0.054							
Tax Morale (X3)	0.076	0.120	0.120	0.108						
Trust in Authority (X2)	0.076	0.298	0.055	0.098	0.068					
X1*Z	0.066	0.220	0.266	0.032	0.058	0.039				
X2*Z	0.025	0.256	0.029	0.095	0.035	0.110	0.110			
X3*Z	0.139	0.181	0.068	0.052	0.042	0.059	0.149	0.056		
X4*Z	0.051	0.178	0.025	0.042	0.061	0.087	0.089	0.204	0.111	

Table 5 presents the HTMT values for all latent constructs. Following the recommended thresholds, discriminant validity is established when HTMT values are below 0.85 (conservative criterion) or 0.90 (more liberal criterion), depending on the nature of the constructs and research context.

The results indicate that all HTMT values are below the recommended threshold of 0.85, confirming adequate discriminant validity among the latent variables. Specifically:

a) The highest HTMT value is observed between Trust in Authority (X2) and Regional Tax Compliance (Y) (HTMT = 0.298), which remains well below the critical threshold.
b) The relationships among Power of Authority, Tax Awareness, Tax Morale, Trust in Authority, and Civic Pride all exhibit HTMT values below 0.30, suggesting that these constructs are empirically distinct.
c) The interaction terms (X1×Z, X2×Z, X3×Z, X4×Z) also show HTMT values below 0.30 with their respective main constructs and other variables, supporting their discriminant validity as separate latent variables in the moderation model.
d) Overall, the HTMT results corroborate the findings from the Fornell–Larcker criterion, providing robust evidence that all constructs in the model are distinct and free from problematic overlap

Inner Model Analysis (Structural Model)

The assessment of the structural model (inner model) aims to evaluate the predictive power of the model and examine the hypothesized relationships among latent constructs. Following the guidelines of (Hair & Alamer, 2022; Hair et al., 2018), the inner model was evaluated based on (1) collinearity assessment, (2) coefficient of determination (R^2), (3) effect size (f^2), (4) predictive relevance (Q^2), and (5) significance and relevance of path coefficients using bootstrapping.

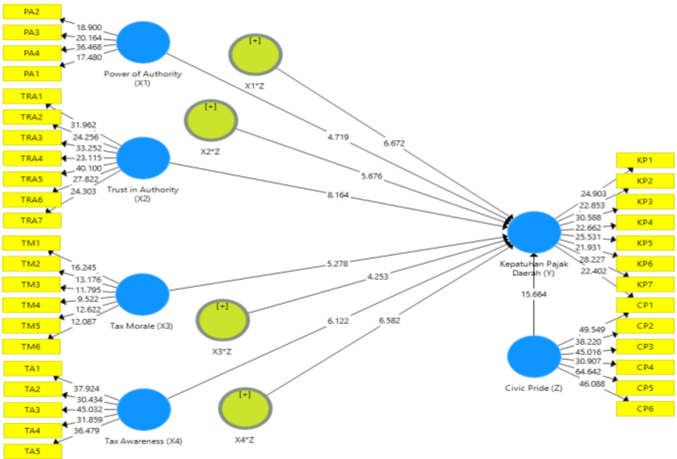

Figure 4. Inner Model Testing

Collinearity Assessment (VIF)

Prior to assessing the structural relationships, collinearity among the predictor constructs was examined using the Variance Inflation Factor (VIF). Assessing collinearity is a crucial step in Partial Least Squares Structural Equation Modeling (PLS-SEM), as high multicollinearity among exogenous constructs can bias path coefficient estimates and undermine the stability of the structural model (Hair & Alamer, 2022; Hair et al., 2018).

Following the recommended threshold, VIF values should be below 5.0 to indicate acceptable levels of collinearity, with values below 3.3 being considered ideal for behavioral research contexts (Hair et al., 2018). In this study, all VIF values for Trust in Authority, Power of Authority, Tax Morale, Tax Awareness, and the interaction terms with Civic Pride (X1Z, X2Z, X3Z, X4Z) were below the conservative threshold of 5.0.

These results confirm that multicollinearity is not a critical concern in the model and that the predictor constructs are sufficiently distinct to allow reliable estimation of the structural relationships. Consequently, the subsequent assessment of path coefficients and hypothesis testing can be interpreted with confidence.

Coefficient of Determination (R^2)

The coefficient of determination (R^2) was evaluated to assess the explanatory power of the structural model with respect to the endogenous construct, Kepatuhan Pajak Daerah (Y). In PLS-SEM, R^2 represents the proportion of variance in the dependent variable that is explained by the predictor variables in the model, thereby serving as a key indicator of model predictive accuracy (Hair et al., 2018). Higher R^2 values indicate stronger explanatory power of the model. According to (Hair et al., 2018), R^2 values of approximately 0.25, 0.50, and 0.75 can be interpreted as weak, moderate, and substantial, respectively, although these benchmarks should be considered in light of the research context.

Table 6. R Square

Variabel	R Square	R Square Adjusted
Kepatuhan Pajak Daerah (Y)	0.701	0.692

The results presented in Table 6 indicate that the R^2 value for Kepatuhan Pajak Daerah (Y) is 0.701, with an adjusted R^2 of 0.692. This suggests that approximately 70.1% of the variance in regional tax compliance is explained by the exogenous constructs-namely Power of Authority, Trust in Authority, Tax Morale, Tax Awareness, and Civic Pride, including their interaction effects. This level of explained variance reflects a substantial predictive capability of the model and demonstrates that the selected determinants collectively provide a robust explanation of taxpayers' compliance behavior.

The adjusted R^2 value of 0.692 further confirms the stability of the model by accounting for model complexity and the number of predictors included. The relatively small difference between R^2 and adjusted R^2 indicates that the explanatory power of the model is not artificially inflated by unnecessary variables.

Effect Size (f^2)

The effect size (f^2) was assessed to determine the relative contribution of each exogenous construct to the explained variance in Kepatuhan Pajak Daerah (Y). In PLS-SEM, f^2 values of 0.02, 0.15, and 0.35 are typically interpreted as small, medium, and large effects, respectively (Hair et al., 2018). This metric complements R^2 by indicating the substantive impact of each predictor within the structural model.

Table 7. F Square

	Civic Pride (Z)	Kepatuhan Pajak Daerah (Y)	Power of Authority (X1)	Tax Awareness (X4)	Tax Morale (X3)	Trust in Authority (X2)	X1*ZX2*ZX3*ZX4*Z
Civic Pride (Z)		1.095					
Kepatuhan Pajak Daerah (Y)							
Power of Authority (X1)		0.077					
Tax Awareness (X4)		0.184					
Tax Morale (X3)		0.110					
Trust in Authority (X2)		0.270					
X1*Z		0.187					
X2*Z		0.128					
X3*Z		0.081					
X4*Z		0.146					

As shown in Table 7, Civic Pride (Z) exhibits a very large effect size ($f^2 = 1.095$), indicating that it is the most influential predictor of regional tax compliance in the model. This finding underscores the critical role of civic attachment and collective identity in shaping taxpayers' compliance behavior.

Among the direct predictors, Trust in Authority (X2) demonstrates a medium effect ($f^2 = 0.270$), suggesting that taxpayers' confidence in tax authorities substantially contributes to compliance. Tax Awareness (X4) shows a small-to-moderate effect ($f^2 = 0.184$), indicating that knowledge and understanding of taxation still play an important role in influencing compliance. In contrast, Tax Morale (X3) ($f^2 = 0.110$) and Power of Authority (X1) ($f^2 = 0.077$) display relatively small effects, although they remain theoretically and empirically relevant.

Regarding the moderating effects, the interaction X1×Z yields a small-to-moderate effect ($f^2 = 0.187$), implying that Civic Pride strengthens the influence of Power of Authority on compliance. The interactions X2×Z (0.128) and X4×Z (0.146) show small effects, while X3×Z (0.081) exhibits a very small effect, indicating more limited moderating influence in these relationships.

Overall, these results confirm that Civic Pride not only has the strongest direct effect on regional tax compliance but also meaningfully enhances several predictors–outcome relationships, albeit with varying magnitudes. This highlights the importance of incorporating socio-psychological factors alongside institutional and regulatory determinants in understanding taxpayer behavior.

Path Coefficients

Path coefficients (β) represent the strength and direction of the hypothesized relationships among constructs in the structural model. I
n PLS-SEM, coefficients closer to ±1 indicate stronger relationships, while values near zero suggest weak effects. The estimated path coefficients for all direct and moderating relationships are presented in Table 8.

Table 8. Path Coefficients of the Structural Model

Relationship → Kepatuhan Pajak Daerah (Y)	Path Coefficient (β)
Civic Pride (Z) → Y	0.588
Power of Authority (X1) → Y	0.159
Trust in Authority (X2) → Y	0.289
Tax Morale (X3) → Y	0.184
Tax Awareness (X4) → Y	0.238
X1 × Z → Y	0.217
X2 × Z → Y	0.217
X3 × Z → Y	0.161
X4 × Z → Y	0.212

The results indicate that Civic Pride (Z) exerts the strongest direct influence on Kepatuhan Pajak Daerah (Y) ($\beta = 0.588$), highlighting its central role in shaping taxpayers' compliance behavior. This suggests that a stronger sense of civic attachment and collective responsibility substantially enhances voluntary tax compliance.

Among the institutional and psychological predictors, Trust in Authority (X2) shows the largest direct effect on compliance ($\beta = 0.289$), followed by Tax Awareness (X4) ($\beta = 0.238$), Tax Morale (X3) ($\beta = 0.184$), and Power of Authority (X1) ($\beta = 0.159$). These findings imply that trust-based governance and taxpayers' awareness are more influential than purely coercive mechanisms in promoting compliance.

Regarding the moderating effects, all interaction terms exhibit positive path coefficients, indicating that Civic Pride strengthens the impact of each predictor on tax compliance. Specifically, the interactions X1×Z ($\beta = 0.217$) and X2×Z ($\beta = 0.217$) demonstrate comparable moderating effects, suggesting that civic pride amplifies both power-based and trust-based mechanisms of compliance. The interaction X4×Z ($\beta = 0.212$) also indicates that higher civic pride enhances the effectiveness of tax awareness in fostering compliance. Meanwhile, X3×Z ($\beta = 0.161$) shows a relatively weaker, yet still positive, moderating effect.

Overall, the pattern of path coefficients confirms that tax compliance in Kabupaten Lahat is driven not only by institutional factors but also, and more strongly, by socio-psychological dimensions such as civic pride and trust in authority. These findings support the theoretical integration of regulatory and motivational perspectives within the PLS-SEM framework.

Model Fit (SRMR & NFI)

The assessment of overall model fit in Partial Least Squares Structural Equation Modeling (PLS-SEM) was conducted using two widely recommended criteria: the Standardized Root Mean Square Residual (SRMR) and the Normed Fit Index (NFI). These indices provide complementary information regarding the extent to which the proposed structural model adequately represents the empirical data (Hair et al., 2019)

Table 9. (SRMR & NFI)

Fit Index	Saturated Model
SRMR	0.046
NFI	0.873

SRMR measures the average magnitude of discrepancies between the observed and model-implied correlation matrices. A value of SRMR ≤ 0.08 is generally considered indicative of an acceptable model fit, while values ≤ 0.05 reflect a very good fit (Henseler et al., 2015). As shown in Table 9, the SRMR values for both the saturated model (0.046) and the estimated model (0.045) are well below the recommended threshold of 0.08. This suggests that the residual differences between the observed and predicted correlations are minimal, indicating that the structural model provides a satisfactory representation of the data.

The Normed Fit Index (NFI) evaluates the relative improvement of the proposed model over a null model that assumes no relationships among constructs. NFI values range between 0 and 1, with values ≥ 0.90 typically interpreted as good fit, while values between 0.80 and 0.89 are considered acceptable, particularly in complex models involving moderation effects (Hair et al., 2018). The results indicate NFI values of 0.873 for the saturated model and 0.874 for the estimated model. Although slightly below the ideal benchmark of 0.90, these values exceed the minimum threshold of 0.80 and therefore suggest an acceptable level of model fit given the complexity of the structural relationships examined in this study.

Taken together, the SRMR and NFI results provide consistent evidence that the proposed structural model demonstrates an adequate and acceptable level of fit. Consequently, the model can be considered suitable for hypothesis testing and interpretation of path relationships among the latent constructs.

Hypothesis Testing Summary

Table 10. Hypothesis Testing Results

Relationship	O	M	STDEV	T-value	p-value	Decision
Civic Pride (Z) → Regional Tax Compliance (Y)	0.588	0.585	0.038	15.664	0.000	Supported
Power of Authority (X1) → Y	0.159	0.160	0.034	4.719	0.000	Supported
Tax Awareness (X4) → Y	0.238	0.240	0.039	6.122	0.000	Supported
Tax Morale (X3) → Y	0.184	0.186	0.035	5.278	0.000	Supported
Trust in Authority (X2) → Y	0.289	0.288	0.035	8.164	0.000	Supported
X1 × Z → Y	0.217	0.212	0.033	6.672	0.000	Supported
X2 × Z → Y	0.217	0.211	0.038	5.676	0.000	Supported
X3 × Z → Y	0.161	0.156	0.038	4.253	0.000	Supported

As shown in Table 10, all hypothesized paths are statistically significant at the 0.001 level based on bootstrapping results (5,000 resamples). Among the direct effects, Trust in Authority exhibits the strongest influence on regional tax compliance ($\beta = 0.289$, $t = 8.164$), followed by Tax Awareness ($\beta = 0.238$, $t = 6.122$), Tax Morale ($\beta = 0.184$, $t = 5.278$), and Power of Authority ($\beta = 0.159$, $t = 4.719$). Civic Pride also demonstrates a strong direct effect on compliance ($\beta = 0.588$, $t = 15.664$). All interaction terms are significant, indicating that Civic Pride meaningfully moderates the relationships between the four antecedents and tax compliance, with the strongest moderating effects observed for Power of Authority × Civic Pride ($\beta = 0.217$, $t = 6.672$) and Trust in Authority × Civic Pride ($\beta = 0.217$, $t = 5.676$). These results provide empirical support for all proposed hypotheses and reinforce the relevance of integrating the Slippery Slope Framework with behavioral and socio-cultural determinants of tax compliance.

Discussion

The findings indicate that regional tax compliance is influenced by a combination of institutional and psychological factors. The structural model produced an R^2 value of 0.701 and an adjusted R^2 of 0.692, indicating that *Power of Authority, Trust in Authority, Tax Morale, Tax Awareness, Civic Pride*, and their interaction effects collectively explain 70.1% of the variance in regional tax compliance. This relatively high explanatory power suggests that tax compliance is not solely associated with regulatory enforcement but is also shaped by trust, awareness, moral motivation, and taxpayers' attachment to their local community.

Power of Authority was found to have a positive and significant effect on regional tax compliance ($\beta = 0.159$; $p < 0.001$). This finding suggests that the capacity of tax authorities to exercise supervision and enforce tax regulations can encourage taxpayers to fulfill their obligations. The presence of an authority capable of ensuring regulatory compliance creates consequences that may discourage non-compliance. However, *Power of Authority* had the weakest direct effect among the main predictors and a relatively small effect size ($f^2 = 0.077$). This finding indicates that compliance cannot be effectively developed through coercive mechanisms alone but requires the support of other factors that encourage taxpayers' acceptance and willingness to comply.

In contrast, *Trust in Authority* demonstrated a stronger positive effect on regional tax compliance ($\beta = 0.289$; $p < 0.001$). It also produced a medium effect size ($f^2 = 0.270$), making it the strongest direct predictor among the main independent variables. This result indicates that taxpayers' trust in tax authorities represents an important mechanism for fostering compliance. When government institutions are perceived as legitimate, competent, and trustworthy, taxpayers are more likely to perceive tax compliance as a form of cooperation with the government rather than merely a response to the threat of sanctions. Thus, the quality of the relationship between local government and taxpayers appears to be an important foundation for sustainable compliance.

Tax Morale was also found to have a positive and significant effect on regional tax compliance ($\beta = 0.184$; $p < 0.001$). This finding indicates that taxpayers' internal motivation to fulfill their tax obligations contributes to compliant behavior. Taxpayers who perceive tax payment as a moral responsibility and a form of contribution to society are more likely to comply with their obligations. Nevertheless, the effect size of *Tax Morale* was relatively small ($f^2 = 0.110$), suggesting that moral motivation should be understood as one component of the compliance mechanism rather than as a sole determinant.

Furthermore, *Tax Awareness* had a positive and significant effect on regional tax compliance ($\beta = 0.238$; $p < 0.001$). This result indicates that taxpayers' understanding and awareness of their tax obligations contribute to compliant behavior. Tax awareness provides a cognitive foundation through which taxpayers understand their obligations, procedures, and tax-related consequences. The f^2 value of 0.184 indicates a small-to-moderate effect of *Tax Awareness* on compliance. Therefore, improving compliance may require continuous tax education and the provision of accessible information concerning regional tax obligations.

The most prominent finding concerns the direct effect of *Civic Pride* on regional tax compliance. *Civic Pride* had a path coefficient of $\beta = 0.588$, representing the strongest direct effect in the structural model. Moreover, its f^2 value of 1.095 indicates a very large effect. This finding suggests that taxpayers' sense of belonging, pride, and attachment to their local community may constitute an important foundation for compliant behavior. Taxpayers with stronger attachment to their region may perceive tax payment not merely as an administrative obligation but also as a contribution to local development and collective welfare. Accordingly, the social and psychological dimensions of taxpayers' behavior deserve greater consideration in strategies aimed at improving regional tax compliance.

Beyond its direct effect, *Civic Pride* was found to significantly moderate all hypothesized relationships. The interaction between *Power of Authority* and *Civic Pride* produced a coefficient of $\beta = 0.217$, while the interaction between *Trust in Authority* and *Civic Pride* also produced $\beta = 0.217$. The interaction between *Tax Morale* and *Civic Pride* yielded $\beta = 0.161$, whereas the interaction between *Tax Awareness* and *Civic Pride* produced $\beta = 0.212$. All moderation effects were positive and statistically significant.

These moderation findings indicate that the effects of institutional and psychological factors on tax compliance become stronger when taxpayers possess a higher level of *Civic Pride*. In the relationship between *Power of Authority* and compliance, for example, governmental authority appears to be more effective when taxpayers have a stronger sense of belonging to their region. Similarly, trust in tax authorities may have a greater influence when taxpayers perceive themselves as part of the local community. The same pattern can be observed for *Tax Awareness* and *Tax Morale*, whereby knowledge and moral motivation become more strongly associated with compliance when accompanied by a stronger sense of attachment to the region.

The magnitude of the moderation effects varied across the relationships. The interaction effect of *Power of Authority* × *Civic Pride* had an f^2 value of 0.187, followed by *Tax Awareness* × *Civic Pride* at 0.146, *Trust in Authority* × *Civic Pride* at 0.128, and *Tax Morale* × *Civic Pride* at 0.081. Thus, *Civic Pride* provided the strongest moderating contribution to the relationship between *Power of Authority* and tax compliance, whereas its moderating contribution was weakest in the relationship between *Tax Morale* and compliance. This pattern suggests that *Civic Pride* is particularly relevant in connecting institutional mechanisms and taxpayers' awareness with actual compliance behavior.

Overall, the findings demonstrate that regional tax compliance in Lahat Regency is not determined solely by the government's ability to supervise and enforce tax regulations. *Trust in Authority, Tax Awareness*, and *Tax Morale* also contribute to compliance, while *Civic Pride* emerges as the most dominant factor and simultaneously strengthens the relationships between all examined predictors and tax compliance. These findings highlight the importance of integrating institutional mechanisms with social and psychological dimensions in understanding taxpayer behavior. Local governments should therefore not only strengthen tax administration, supervision, and enforcement but also build public trust, improve tax literacy, strengthen taxpayers' moral motivation, and foster a stronger sense of belonging to the region. Such an integrated approach may encourage compliance that is not merely instrumental or enforcement-driven but increasingly voluntary and sustainable

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

This study examined the determinants of regional tax compliance in Kabupaten Lahat by integrating the Slippery Slope Framework (SSF) with behavioral and socio-cultural perspectives, specifically incorporating Trust in Authority, Power of Authority, Tax Morale, Tax Awareness, and Civic Pride as a moderating variable. Using survey data from 300 active regional taxpayers and analyzing the relationships through PLS-SEM, the study provides robust empirical evidence on the multidimensional nature of tax compliance in a decentralized fiscal context.

The findings demonstrate that both cooperative and coercive mechanisms significantly influence taxpayer compliance. Trust in Authority emerged as the strongest direct predictor of compliance, underscoring the critical role of perceived legitimacy, fairness, and transparency in fostering voluntary tax behavior. At the same time, Power of Authority also exerted a positive effect, confirming that enforcement capacity and regulatory credibility remain essential components of an effective tax system. These results support the core propositions of the Slippery Slope Framework and highlight the importance of balancing trust-based and deterrence-based strategies in tax administration.

Beyond institutional factors, the study confirms that Tax Morale and Tax Awareness are meaningful behavioral determinants of compliance. Higher levels of moral commitment to taxation and greater understanding of tax obligations and public benefits were associated with increased willingness to comply, reinforcing the argument that compliance is shaped not only by legal incentives but also by psychological and cognitive factors.

A key contribution of this research lies in the moderating role of Civic Pride. The results indicate that civic pride significantly strengthens the effects of Trust in Authority, Power of Authority, Tax Morale, and Tax Awareness on tax compliance. This suggests that taxpayers who identify more strongly with their local community and regional development are more responsive to both cooperative and coercive tax governance mechanisms. Thus, tax compliance should be understood not merely as an economic or legal behavior, but also as a socially embedded and identity-driven process.

From a policy perspective, the study implies that local governments should adopt a hybrid compliance strategy that integrates effective enforcement with trust-building initiatives, taxpayer education, and civic engagement. Strengthening institutional transparency, enhancing tax literacy, and fostering regional identity can collectively contribute to more sustainable and voluntary compliance behavior.

Despite its contributions, this study is limited to a single district and relies on self-reported survey data, which may be subject to perceptual bias. Future research should extend the analysis to multiple regions, incorporate longitudinal designs, and explore additional determinants such as perceived tax fairness, digital tax service quality, and social norms to further enrich understanding of regional tax compliance.

Overall, this study advances both theoretical and empirical insights into taxpayer behavior in local government settings and provides a comprehensive framework for understanding how institutional, psychological, and socio-cultural factors interact to shape regional tax compliance.

Recommendations

Theoretical Implications

This study contributes to the advancement of tax compliance literature by extending and integrating established theoretical frameworks-particularly the Slippery Slope Framework (SSF) and the Theory of Planned Behavior (TPB)-within the context of regional taxation in a developing-country setting. The findings provide several important theoretical implications that enrich understanding of taxpayer behavior at the local government level.

First, the results substantiate and refine the applicability of the Slippery Slope Framework (Kirchler et al., 2008) in explaining regional tax compliance. While prior studies have largely examined SSF in national tax systems, this study demonstrates that the interplay between Trust in Authority and Power of Authority remains highly relevant in a decentralized local tax context. The stronger effect of Trust in Authority compared to Power of Authority supports the cooperative compliance perspective, reinforcing the theoretical argument that voluntary compliance driven by legitimacy, fairness, and institutional trust is more effective than purely coercive enforcement mechanisms. This finding strengthens the theoretical positioning of trust as a primary driver of sustainable compliance in public finance research.

Second, by incorporating Tax Morale and Tax Awareness, this study bridges the SSF with the Theory of Planned Behavior (Ajzen, 1991), thereby offering a more comprehensive behavioral model of tax compliance. The significant influence of tax morale confirms that internalized moral obligation is a critical psychological determinant of compliance, aligning with prior behavioral economics and public finance literature. Similarly, the effect of tax awareness highlights the role of perceived behavioral control, suggesting that cognitive understanding of tax rules and procedures is a necessary condition for compliance. The integration of SSF and TPB thus provides a more holistic theoretical framework that captures both institutional and individual-level determinants of taxpayer behavior.

Third, this study introduces Civic Pride as a moderating construct, which represents a novel theoretical contribution. Prior tax compliance models have largely focused on institutional trust, enforcement, and individual attitudes but have paid limited attention to socio-cultural identity at the local level. The findings indicate that civic pride strengthens the effects of trust, power, tax morale, and tax awareness on compliance, suggesting that identification with one's region plays a meaningful role in shaping fiscal behavior. This extends existing tax compliance theory by incorporating identity-based motivations, aligning with emerging literature on behavioral public finance and civic engagement.

Fourth, the results contribute to the growing body of literature on regional and local tax compliance, which remains underexplored compared to national taxation studies. By empirically validating a multidimensional compliance model in Kabupaten Lahat, this study demonstrates that taxpayer behavior in subnational contexts is shaped not only by economic and institutional factors but also by psychological and socio-cultural dimensions. This reinforces the need for differentiated theoretical models that account for the unique characteristics of local governance and public service delivery.

Finally, this study advances theoretical discourse by positioning regional tax compliance as a multi-layered construct, influenced simultaneously by coercive power, cooperative trust, moral obligation, cognitive awareness, and civic identity. This integrative perspective challenges traditional deterrence-based models and supports a more nuanced, behaviorally informed approach to public finance theory.

Practical Implications

The findings of this study offer several important practical implications for local tax authorities, particularly the Badan Pendapatan Daerah (Bapenda) Kabupaten Lahat, as well as for policymakers involved in regional fiscal management and tax administration reform.

First, the strong positive effect of Trust in Authority on regional tax compliance suggests that Bapenda should prioritize strategies aimed at strengthening institutional trust rather than relying solely on enforcement measures. In practical terms, this can be achieved through greater transparency in tax revenue utilization, clearer communication regarding the allocation of local tax funds, and improved accountability in public service delivery. Public disclosure of tax-funded projects, performance dashboards, and regular stakeholder engagement could enhance perceptions of fairness and legitimacy, thereby fostering voluntary compliance among taxpayers.

Second, although Power of Authority has a significant but comparatively weaker effect on compliance, its role remains relevant, particularly when combined with civic pride. This implies that enforcement policies should not be abandoned but rather balanced with cooperative approaches. Bapenda should maintain effective monitoring systems, risk-based audits, and proportionate sanctions while ensuring that enforcement is perceived as fair, consistent, and non-arbitrary. Integrating educational campaigns with enforcement efforts may also reduce resistance and increase acceptance of regulatory authority.

Third, the significant influence of Tax Awareness highlights the need for continuous taxpayer education and capacity-building initiatives. Bapenda should invest in accessible and user-friendly tax literacy programs, including digital platforms, mobile applications, and community outreach initiatives that simplify tax procedures, deadlines, and obligations. Enhancing taxpayers' understanding of local tax benefits—such as improved infrastructure and public services—can further reinforce compliance behavior.

Fourth, the effect of Tax Morale suggests that compliance is not solely a legal obligation but also a moral and ethical responsibility. To leverage this, local governments should frame tax payment as a contribution to collective welfare and regional development rather than merely a financial burden. Public campaigns emphasizing social responsibility, community solidarity, and the tangible benefits of tax contributions may strengthen intrinsic motivation to comply.

Fifth, the moderating role of Civic Pride carries important managerial and policy implications. Since civic pride amplifies the impact of trust, power, tax morale, and tax awareness, local authorities should actively promote regional identity and public engagement. This could include community-based initiatives, participatory budgeting, visible local development projects, and recognition programs for compliant taxpayers. Strengthening emotional attachment to Kabupaten Lahat may indirectly improve tax compliance by aligning individual interests with collective regional goals.

Sixth, the findings suggest that a hybrid compliance strategy—combining cooperative and deterrence-based approaches—is most effective. Rather than adopting a purely punitive or purely persuasive model, Bapenda should implement a balanced framework that integrates trust-building, education, fair enforcement, and civic engagement. Such an approach aligns with contemporary best practices in tax administration and public governance.

Finally, at a broader policy level, the results provide insights for other local governments in Indonesia facing similar fiscal challenges. The integrated model tested in this study can serve as a practical reference for designing tax compliance strategies that are context-sensitive, behaviorally informed, and socially embedded, ultimately contributing to more sustainable and resilient local revenue systems.

Policy Implications

The findings of this study have several important policy implications for local governments, tax authorities, and policymakers responsible for regional fiscal sustainability and governance reform.

First, the significant role of Trust in Authority in enhancing tax compliance suggests that local governments should shift from a predominantly enforcement-driven approach toward a more trust-based governance model. Policymakers should institutionalize transparency mechanisms in tax administration, including clear reporting on regional tax revenue allocation, performance-based budgeting, and participatory decision-making processes. Strengthening public accountability through independent oversight, digital transparency platforms, and regular public reporting can reinforce taxpayer confidence in local institutions, thereby fostering voluntary compliance.

Second, the continued relevance of Power of Authority indicates that enforcement remains a necessary component of an effective tax system; however, it should be implemented in a fair, consistent, and proportional manner. Policymakers should refine legal and regulatory frameworks to ensure that sanctions are predictable, non-discriminatory, and aligned with due process principles. At the same time, the integration of compliance facilitation measures—such as advisory services, amnesty programs, and graduated penalties—can reduce adversarial relationships between taxpayers and authorities.

Third, the strong effect of Tax Awareness highlights the need for institutionalized taxpayer education policies. Local governments should incorporate tax literacy into broader civic education programs and collaborate with educational institutions, business associations, and civil society organizations to disseminate knowledge about regional taxation. The adoption of digital tax platforms, e-learning modules, and interactive communication tools can further enhance accessibility and reduce information asymmetry between taxpayers and tax authorities.

Fourth, the influence of Tax Morale suggests that compliance is shaped not only by legal incentives but also by ethical and social considerations. Policymakers should integrate values-based messaging into public campaigns that emphasize collective responsibility, social solidarity, and the tangible benefits of tax contributions. Framing taxation as a shared investment in regional development rather than a coercive obligation may strengthen intrinsic motivation to comply.

Fifth, the moderating effect of Civic Pride has significant policy relevance. Local governments should actively promote regional identity, community participation, and public engagement as part of fiscal governance strategies. Policies that encourage citizen involvement in local development planning, participatory budgeting, and community-driven projects can reinforce a sense of ownership and belonging, which in turn supports higher levels of tax compliance.

Sixth, the results support the need for a hybrid compliance policy framework that integrates both cooperative and deterrence-based approaches. Rather than relying exclusively on sanctions or persuasion, policymakers should adopt a balanced model that combines effective enforcement, trust-building initiatives, taxpayer education, and civic engagement. This approach aligns with contemporary public administration and behavioral economics perspectives on tax compliance.

Finally, at the national level, the study provides valuable insights for decentralization and regional fiscal policy in Indonesia. The integrated model tested in this research can serve as a policy reference for other local governments seeking to enhance own-source revenue (PAD) through behaviorally informed and socially embedded tax administration strategies. Strengthening institutional capacity, governance quality, and civic engagement at the local level is essential for achieving long-term fiscal sustainability and equitable public service provision.

Acknowledgment

The authors would like to express their sincere gratitude to the Regional Revenue Agency (Bapenda) of Kabupaten Lahat for their support and facilitation during the data collection process. Appreciation is also extended to all respondents who participated in the survey and provided valuable insights that made this research possible.

The authors acknowledge the constructive feedback and guidance received from academic supervisors, colleagues, and anonymous reviewers, which significantly contributed to improving the quality and rigor of this study. Any remaining errors or limitations are solely the responsibility of the authors.

REFERENCES

Abodher, F. M., Elmagrhi, M., & Shlof, M. A. (2025). National pride, trust in government and tax compliance: evidence from an environment of severe political instability. *Journal of Applied Accounting Research*. https://doi.org/10.1108/jaar-11-2023-0335

Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, *50*(2), 179–211. https://doi.org/10.1016/0749-5978(91)90020-t

Alshira'h, A. F., & Abdul-Jabbar, H. (2020). Moderating role of patriotism on sales tax compliance among Jordanian SMEs. *International Journal of Islamic and Middle Eastern Finance and Management*, *13*(3), 389–415. https://doi.org/10.1108/imefm-04-2019-0139

Alshira'h, A. F., Al-Shatnawi, H. M., Al-Okaily, M., Lutfi, A., & Alshirah, M. H. (2021). Do public governance and patriotism matter? Sales tax compliance among small and medium enterprises in developing countries: Jordanian evidence. *EuroMed Journal of Business*, *16*(4), 431–455. https://doi.org/10.1108/emjb-01-2020-0004

Anggara, Z., & Laksmi, A. C. (2024). Pengaruh kesadaran wajib pajak, tax moral dan pemahaman keuntungan pajak terhadap kepatuhan wajib pajak orang pribadi dalam negeri (Vol. *6)*.

Aulia, S., Rosdiana, H., & Inayati, I. (2022). Trust, Power, and Tax Risk into the "Slippery Slope": A Corporate Tax Compliance Model. *Sustainability (Switzerland)*, *14*(22). https://doi.org/10.3390/su142214670

Bakar, M. A. A. A., Palil, M. R., Maelah, R., & Ali, M. H. (2022). Power of Tax Authorities, Tax Morale, and Tax Compliance: A Mediation Analysis in East Malaysia. *Asian Journal of Business and Accounting*, *15*(2). https://doi.org/10.22452/ajba.vol15no2.10

Batrancea, L. M., Nichita, A., De Agostini, R., Batista Narcizo, F., Forte, D., de Paiva Neves Mamede, S., Roux-Cesar, A. M., Nedev, B., Vitek, L., Pántya, J., Salamzadeh, A., Nduka, E. K., Kudła, J., Kopyt, M., Pacheco, L., Maldonado, I., Isaga, N., Benk, S., & Budak, T. (2022). A self-employed taxpayer experimental study on trust, power, and tax compliance in eleven countries. *Financial Innovation*, *8*(1). https://doi.org/10.1186/s40854-022-00404-y

Cummings, R. G., Martinez-Vazquez, J., McKee, M., & Torgler, B. (2009). Tax morale affects tax compliance: Evidence from surveys and an artefactual field experiment. *Journal of Economic Behavior and Organization*, *70*(3). https://doi.org/10.1016/j.jebo.2008.02.010

Databoks. (2025). Realisasi Pendapatan Daerah Pemkab Lahat per September 2025.

Faizal, S. M., Palil, M. R., Maelah, R., & Ramli, R. (2017). Power and Trust as Factors Influencing Tax Compliance Behavior in Malaysia. *Asian Journal of Accounting and Governance*, *8*, 71–78. https://doi.org/10.17576/ajag-2017-08-07

Fatimah, S., Rashid, A., Ramli, R., Palil, R., Amizawati, A., & Amir, M. (2021). The Influence of Power and Trust on Tax Compliance Motivation in Malaysia. *International Journal of Economics and Management Journal homepage (Vol. 15, Number 1)*.

Gangl, K., Hofmann, E., & Kirchler, E. (2015). Tax authorities' interaction with taxpayers: A conception of compliance in social dilemmas by power and trust. *New Ideas in Psychology*, *37*, 13–23. https://doi.org/10.1016/j.newideapsych.2014.12.001

Hair, J., & Alamer, A. (2022). Partial Least Squares Structural Equation Modeling (PLS-SEM) in second language and education research: Guidelines using an applied example. *Research Methods in Applied Linguistics*, *1*(3), 100027.

Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2018). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. Sage Publications Inc.

Hantono. (2020). The Impact Tax Knowledge, Tax Awareness, Tax Morale Toward Tax Compliance Boarding House Tax. *International Journal of Research - GRANTHAALAYAH*, *9*(1). https://doi.org/10.29121/granthaalayah.v9.i1.2021.2966

Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant validity in variance-based structural equation modeling. *Journal of the Academy of Marketing Science*, *43*(1), 115–135. https://doi.org/10.1007/s11747-014-0403-8

Herlina, V. (2020). PENGARUH SANKSI, KESADARAN PERPAJAKAN DAN KUALITAS PELAYANAN TERHADAP KEPATUHAN WAJIB PAJAK BUMI DAN BANGUNAN DI KABUPATEN KERINCI. *Jurnal Benefita*, *5*(2), 252. https://doi.org/10.22216/jbe.v5i2.5168

Hidayat, R., Nurbaiti, B., & Fachrian, Z. (2023). The Influence of Tax Awareness and KnowledgeAgainst the Compliance of Personal Tax Reportingwith Religiosity as an Intervening Variableat the Auliya Insan Utama Foundation. *Journal of Accounting, Business and Management (JABM)*, *30*(1). https://doi.org/10.31966/jabminternational.v30i1.623

Kemme, D. M., Parikh, B., & Steigner, T. (2020). Tax Morale and International Tax Evasion. *Journal of World Business*, *55*(3). https://doi.org/10.1016/j.jwb.2019.101052

Keuangan., D. K. (2024). *Media Defis*. https://djpk.kemenkeu.go.id/wp-content/uploads/2024/12/MEDIA-DEFIS-XXXIX.pdf

Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced versus voluntary tax compliance: The "slippery slope" framework. *Journal of Economic Psychology*, *29*(2), 210–225. https://doi.org/10.1016/j.joep.2007.05.004

Kireina, N. Y., & Octaviani, A. (2021). Analysis of Regional Taxes, Regional Levies, and Results of Separated Regional Wealth Management Against Regional Original Income of Semarang Regency in 2016-2019. *Jurnal Akuntansi Dan Keuangan*, *6*(2), 32–37.

Kogler, C., Muehlbacher, S., & Kirchler, E. (2015). Testing the "slippery slope framework" among self-employed taxpayers. *Economics of Governance*, *16*(2), 125–142. https://doi.org/10.1007/s10101-015-0158-9

MacGregor, J., & Wilkinson, B. (2012). The effect of economic patriotism on tax morale and attitudes toward tax compliance. *Advances in Taxation*, *20*, 159–180. https://doi.org/10.1108/s1058-7497(2012)0000020009

Macintyre, A., Chan, H. F., Schaffner, M., & Torgler, B. (2021). National pride and tax compliance: A laboratory experiment using a physiological marker Standard-Nutzungsbedingungen.

Macintyre, A., Chan, H. F., Schaffner, M., & Torgler, B. (2023). National pride and tax compliance: A laboratory experiment using a physiological marker. *PLoS ONE*, *18*(1 January). https://doi.org/10.1371/journal.pone.0280473

Mardhiah, M., Miranti, R., & Tanton, R. (2023). The slippery slope framework: A comprehensive evaluation of factors affecting trust and power. *Economic and Political Studies*, *11*(3), 382–399. https://doi.org/10.1080/20954816.2023.2189798

Martini, R., Zulkifli, Z., Hartati, S., & Widyastuti, E. (2020). Peran Pendapatan Desa untuk Belanja Desa di Kabupaten Lahat. *Jurnal Ekonomi Bisnis*, *19*(2), 181–187.

Mas'ud, A., Aziah, N., Manaf, A., & Saad, N. (2019). Trust and power as predictors of tax compliance: global evidence. *RECENT ISSUES IN SOCIOLOGICAL RESEARCH Economics & Sociology*, *12*(2). https://doi.org/10.14254/2071

Mas'ud, A., Manaf, N. A. A. M., & Saad, N. (2015). Testing Assumptions of the "Slippery Slope Framework" using Cross-Country Data: Evidence From Sub-Saharan Africa. *International Journal of Business and Society*, *16*(3).

Otindo, C., Mbaire, R., & Kanina, J. (2021). CIVIC PRIDE AND TAX COMPLIANCE IN KENYA. *African Multidisciplinary Tax Journal (AMTJ)*, *1*(1), 149–168. https://doi.org/10.47348/AMTJ/2021/i1a9

Owusu, G. M. Y., Bart-Plange, M. A., Koomson, T. A. A., & Arthur, M. (2022). The effect of personality traits and tax morale on tax evasion intention. *Journal of Financial Crime*, *29*(1). https://doi.org/10.1108/jfc-02-2021-0026

Radityo, D., Kalangi, L., & Gamaliel, H. (2019). Pengujian Model Kepatuhan Pajak Sukarela Pada Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Manado. *JURNAL RISET AKUNTANSI DAN AUDITING "GOODWILL," 10(2)*. https://doi.org/10.35800/jjs.v10i2.26623

Rahmawati, S. (2022). The Effect Of Tax Socialization, Tax Knowledge And Tax Morale On Tax Compliance. *International Journal of Educational Research and Social Sciences (IJERSC)*, *3*(4).

Ratnawati, V., Sari, R. N., & Sanusi, Z. (2019). Education, Service Quality, Accountability, Awareness, and Taxpayer Compliance: Individual Taxpayer Perception. *International Journal of Financial Research*. https://doi.org/10.5430/ijfr.v10n5p420

Santioso, L., & Imelda, G. (2021). Pengaruh Tax Knowledge, Tax Awareness Terhadap Tax Compliance Wajib Pajak (OP). *Jurnal Paradigma Akuntansi*, *3*(3). https://doi.org/10.24912/jpa.v3i3.14932

Sarsadilla, V., & Usman, F. (2023). Review of Personal Taxpayer's Compliance Level with Slippery Slope Framework Approach. *European Journal of Business and Management Research*, *8*(1). https://doi.org/10.24018/ejbmr.2023.8.1.1764

Sebele-Mpofu, F. Y. (2020). Governance quality and tax morale and compliance in Zimbabwe's informal sector. *Cogent Business and Management*, *7*(1). https://doi.org/10.1080/23311975.2020.1794662

Siglé, M., Goslinga, S., Speklé, R., van der Hel, L., & Veldhuizen, R. (2018). Corporate tax compliance: Is a change towards trust-based tax strategies justified? Journal of International Accounting, Auditing and Taxation, 32, 3-16. https://doi.org/10.1016/j.intaccaudtax.2018.06.003

Strielkowski, W., & Čábelková, I. (2015). Religion, culture, and tax evasion: Evidence from the Czech Republic. *Religions*, *6*(2), 657–669. https://doi.org/10.3390/rel6020657

Sukma, P., Subekti, I., & Rosidi, D. (2018). Studi Perilaku Kepatuhan Wajib Pajak dalam Membayar Pajak Daerah. *Jurnal Ilmiah Administrasi Publik*, *4*(2), 122–127.

Sumsel., B. (2025). *Realisasi dan Target PAD Kabupaten Lahat*.

Supriyati, H., I., & Nahumury, J. (2024). The influence of trust in the government, perceived fairness, and tax morale on taxpayer compliance: Implications for budget formation. *Public and Municipal Finance*, *13*(2), 129–139. https://doi.org/10.21511/pmf.13(2).2024.11

Surugiu, M. R., Mazilescu, R., & Surugiu, C. (2023). Power, trust and tax compliance: Evidence from clusters of countries. *Economics and Finance Letters*, *10*(2), 143–162. https://doi.org/10.18488/29.v10i2.3342

Tahar, A., & Sutopo, B. (2024). Pengaruh Kekuasaan Otoritas Terhadap Kepatuhan Pajak Dipaksakan pada UMKM: Tekana Ketaatan sebagai Variabel Moderasi. *Reviu Akuntansi Dan Bisnis Indonesia*, *8*(2).

Taing, H. B., & Chang, Y. (2021). Determinants of Tax Compliance Intention: Focus on the Theory of Planned Behavior. *International Journal of Public Administration*, *44*(1), 62–73. https://doi.org/10.1080/01900692.2020.1728313

Tulungen, Y. S., Warongan, J. D. L., & Mintalangi, S. S. E. (2024). Evaluasi realisasi pencapaian target pajak daerah untuk penerimaan pajak daerah tahun 2020-2023 pada Badan Pendapatan Daerah Kota Manado. *Riset Akuntansi Dan Portofolio Investasi*, *2*(2), 258–272. https://doi.org/10.58784/rapi.185

Wahl, I., Kastlunger, B., & Kirchler, E. (2010). Trust in Authorities and Power to Enforce Tax Compliance: An Empirical Analysis of the "Slippery Slope Framework." Law and Policy, 32(4).

Yakub, H., Wijaya, A., & Sofyan Effendi, A. (2022). Analisis efektivitas dan efisiensi pajak daerah serta retribusi daerah dan kotribusinya terhadap pendapatan asli daerah. *Online) KINERJA: Jurnal Ekonomi Dan Manajemen*, *19*(1), 15. https://doi.org/10.29264/jkin.v19i1.10789