Published by Yayasan Amerta Insan Unggul

DOI: 10.65246

p-ISSN 3063-9840 | e-ISSN 3063-8194

GoodWill Journal of Economics, Management, and Accounting

journal homepage: https://jurnal.amertainstitute.com/index.php/GoodWill/index



Unveiling the Spirit of Siri' na Pacce: A Cultural Extension of the Slippery Slope Framework for Explaining Voluntary Tax Compliance in South Sulawesi, Indonesia

Mellisyah[1], Mira[2], Andi Arman[3]
Diploma-III in Taxation, Universitas Muhammadiyah Makassar, Makassar
Email: mellisyah@unismuh.ac.id; mira@unismuh.ac.id; andi.arman@unismuh.ac.id

ARTICLE INFO

Keywords:
Voluntary Tax Compliance; Trust; Economic Condition; Siri' na Pacce; Slippery Slope Framework.

Publication History:
Received: 20 May 2026
Screening: 05 May 2026
Review: 28 June 2026
Revision requested: 28 July 2026
Revised: 10 August 2026
Accepted: 31 October 2026

ABSTRACT

This study extends the Slippery Slope Framework by integrating Siri' na Pacce, a local cultural value, to explain voluntary tax compliance among individual taxpayers in South Sulawesi, Indonesia. Although trust is central to this framework, the role of local culture in strengthening its relationship with voluntary compliance remains underexplored. This study examined the effects of trust, economic conditions, and Siri' na Pacce on voluntary tax compliance and the moderating role of Siri' na Pacce. A quantitative survey was conducted involving 350 individual taxpayers in South Sulawesi. Data were analyzed using partial least squares structural equation modeling with SmartPLS 4. The results showed that trust ($\beta = 0.147$; $p = 0.038$) and Siri' na Pacce ($\beta = 0.485$; $p < 0.001$) positively and significantly influenced voluntary tax compliance, whereas economic conditions had no significant effect ($\beta = 0.087$; $p = 0.536$). Siri' na Pacce strengthened the relationship between trust and voluntary tax compliance ($\beta = 0.153$; $p = 0.032$) but did not moderate the relationship between economic conditions and voluntary tax compliance ($\beta = -0.098$; $p = 0.164$). The model explained 42.0% of the variance in voluntary tax compliance. These findings extend the Slippery Slope Framework by positioning local cultural values as social capital that reinforces the translation of trust into voluntary tax compliance. Practically, tax authorities should strengthen public trust through transparency, accountability, and service quality while incorporating local cultural values into tax education and compliance policies.

1. Introduction

Tax compliance research has evolved from traditional economic approaches, which emphasize deterrence through audits and sanctions, toward behavioral perspectives that consider psychological, social, and institutional factors. The Slippery Slope Framework (SSF), proposed by Kirchler et al. (2008), explains tax compliance through two primary dimensions: taxpayers' trust in tax authorities and the power of those authorities to enforce compliance. Within this framework, trust encourages voluntary tax compliance, whereas the power of tax authorities, particularly through audits and sanctions, is associated with enforced compliance. This distinction is important because sustainable tax compliance depends not only on the ability of authorities to enforce regulations but also on taxpayers' willingness to fulfill their obligations voluntarily. Research on tax compliance has continued to examine the relationship between institutional trust, enforcement, and taxpayer behavior (Gangl et al., 2015). Recent studies have also investigated tax compliance through behavioral, institutional, and contextual perspectives, including individual taxpayer compliance in Indonesia (Adriansyah et al., 2025), the relationship between tax morale and voluntary compliance (Andriani et al., 2025), and the determinants of compliance among Greek micro-enterprises (Dimitras et al., 2025). These developments indicate the importance of examining the broader social environment in which taxpayers interpret their obligations, including cultural values that shape moral judgments and collective responsibility.

Trust is a fundamental factor in establishing constructive relationships between taxpayers and the

DOI: 10.65246

government. When taxpayers believe that public revenue is managed transparently, fairly, and accountably, they are more likely to perceive taxation as a legitimate contribution to collective welfare rather than merely a legal obligation enforced through punishment. Gangl et al. (2015) explained that trust-based relationships enable taxpayers and tax authorities to cooperate within a supportive environment, potentially promoting more consistent compliance. Evidence from research on trust and compliance in other public policy contexts also illustrates the relevance of institutional confidence to compliance behavior (Bargain & Aminjonov, 2020). In taxation, Rich (2014) examined the interaction between trust and power in relation to tax compliance and macroeconomic implications, while Hassan et al. (2021) investigated voluntary tax compliance among individual taxpayers in Pakistan. Further evidence concerning regional tax compliance in Indonesia is provided by Ervina et al. (2025), while Saptono and Khozen (2023) examined tax compliance intentions among individual taxpayers receiving COVID-19-related benefits in Indonesia. These studies provide complementary perspectives on the institutional and behavioral dimensions of tax compliance. Empirical findings reported by Gebrihet et al. (2024) and Owusu et al. (2023) also support examining trust in relation to compliance behavior. Furthermore, Mira et al. (2025) suggested that clarity and stability in leadership systems can strengthen public trust and encourage behavior consistent with applicable regulations. Nevertheless, the extent to which this relationship is reinforced by culturally embedded moral values remains insufficiently explained.

Tax morale and individual attitudes also provide important perspectives for understanding why taxpayers comply voluntarily. Torgler (2003) examined tax morale in relation to tax compliance, while Torgler (2013) further discussed the relationship between tax morale and compliance. Research on tax morale has also considered the compliance behavior of micro, small, and medium enterprises, including the Indonesian context (Mahmudah & Iskandar, 2018). Iswahyudi (2018) examined the economic consequences of tax non-compliance in Indonesia, providing an economic perspective relevant to understanding the implications of non-compliant behavior. More recent research has investigated tax literacy, tax amnesty, tax rewards, and service delivery as potential determinants of voluntary compliance among small and medium-sized enterprises (Munjeyi & Schutte, 2025). Oktavianti et al. (2025) examined behavioral drivers of tax compliance through the mediating roles of attitude and moral value, while Permana and Sanjaya (2025) investigated corruption, tax morale, and tax evasion in Indonesia. In addition, Sulistyawati et al. (2025) examined financial conditions in relation to taxpayer compliance using a moderated analysis. These studies indicate that compliance behavior can involve economic circumstances, institutional conditions, tax morale, and individual attitudes. However, economic attributes and behavioral factors alone may not fully explain how culturally embedded values influence voluntary tax compliance.

Local cultural values transmitted across generations can influence individual behavior by establishing shared expectations concerning honor, integrity, solidarity, and social responsibility. In South Sulawesi, Indonesia, Siri' na Pacce represents an important cultural philosophy, particularly among Bugis-Makassar communities. Siri' refers to honor, self-respect, and integrity, whereas Pacce emphasizes empathy, solidarity, and concern for others. Mariani (2024) described Siri' na Pacce as a cultural identity and moral guideline within Bugis-Makassar society. Similarly, Masrullah et al. (2025) found that these cultural values contribute to adherence to social norms. Muhaimin et al. (2024) also found that the collective values embodied in the A' Bulo Sibatang philosophy can strengthen communal awareness and social responsibility. These findings provide a basis for examining how local cultural values may influence compliance-related behavior. In the context of taxation, Siri' may encourage taxpayers to fulfill their obligations to preserve personal honor and integrity, while Pacce may foster an awareness that tax contributions support collective welfare. Accordingly, tax payment can be understood not only as compliance with legal requirements but also as an expression of moral commitment and social responsibility.

Despite the importance of trust in the SSF and the potential influence of cultural values on social behavior, an important research gap remains. Existing SSF research has primarily emphasized institutional trust and the power of tax authorities, while the role of specific local cultural values in

DOI: 10.65246

strengthening the relationship between trust and voluntary tax compliance has received comparatively limited attention. Furthermore, the relationship between taxpayers' economic conditions and voluntary compliance may require a broader explanation that considers cultural influences. Recent reviews of voluntary tax compliance have highlighted the importance of examining determinants across different contexts, methodologies, and study variables (Rathakrishnan et al., 2026). Nevertheless, it remains necessary to establish whether Siri' na Pacce directly influences voluntary tax compliance and whether these cultural values strengthen the effects of trust and economic conditions on compliance behavior. This gap is particularly relevant in South Sulawesi, where Siri' na Pacce constitutes an established cultural reference for interpreting personal integrity and collective responsibility. Without incorporating this local context, explanations of voluntary tax compliance may overlook the social mechanisms through which institutional trust is translated into individual moral obligations.

Accordingly, this study aims to extend the Slippery Slope Framework by integrating Siri' na Pacce as a cultural dimension in explaining voluntary tax compliance among individual taxpayers in South Sulawesi. Specifically, it examines the effects of trust, economic conditions, and Siri' na Pacce on voluntary tax compliance and investigates whether Siri' na Pacce moderates the relationships between trust and voluntary tax compliance and between economic conditions and voluntary tax compliance. Theoretically, this study contributes to the development of the SSF by incorporating local cultural values as a potential form of social capital that may strengthen voluntary compliance beyond the conventional emphasis on institutional trust and enforcement power. Practically, the findings are expected to inform tax authorities and policymakers in designing compliance strategies that combine transparent and accountable public administration with culturally responsive tax education. The novelty of this study lies in its integration of Siri' na Pacce into the SSF to explain how culturally embedded moral values may influence voluntary tax compliance and condition the relationships between trust, economic circumstances, and taxpayers' compliance behavior in South Sulawesi.

2. Literature Review

2.1. Conceptual and Theoretical Foundations

The Slippery Slope Framework (SSF) provides the theoretical foundation for explaining voluntary tax compliance through the relationship between taxpayers and tax authorities. The framework distinguishes trust in tax authorities from the power of authorities to enforce compliance. Trust encourages taxpayers to comply voluntarily because they perceive taxation as legitimate, whereas the power of authorities promotes compliance through supervision, audits, and sanctions. In this study, the SSF is extended by incorporating Siri' na Pacce as a local cultural dimension that may explain how social norms and moral responsibility shape voluntary tax compliance.

Trust represents taxpayers' confidence in the integrity, fairness, transparency, and accountability of the government and tax administration. When taxpayers trust public institutions, they may perceive tax payments as contributions to collective welfare rather than obligations fulfilled solely to avoid penalties. Gangl et al. (2015) emphasized the importance of trust-based relationships between taxpayers and authorities in fostering cooperation and compliance. Similarly, Mira et al. (2025) suggested that clarity and stability in leadership systems can strengthen public trust and encourage behavior consistent with applicable regulations. These perspectives establish trust as a relevant determinant of voluntary tax compliance.

Economic conditions represent the financial circumstances that may influence taxpayers' ability and willingness to fulfill their tax obligations. Taxpayers experiencing different economic circumstances may evaluate the financial implications of taxation differently. However, economic circumstances alone may not adequately explain voluntary compliance because taxpayers' decisions can also reflect institutional trust, moral considerations, and social expectations. Accordingly, this study examines economic conditions as a factor associated with voluntary tax compliance while considering the potential moderating role of Siri' na Pacce.

Siri' na Pacce is a cultural philosophy associated with Bugis-Makassar communities in South Sulawesi. Siri' emphasizes honor, self-respect, and integrity, whereas Pacce reflects empathy, solidarity, and social responsibility. Mariani (2024)

DOI: 10.65246

described Siri' na Pacce as a cultural identity and moral guideline within Bugis-Makassar society. Masrullah et al. (2025) found that these values contribute to adherence to social norms. Furthermore, Muhaimin et al. (2024) found that the collective values embodied in the A' Bulo Sibatang philosophy can strengthen communal awareness and social responsibility. These cultural principles may therefore provide a basis for understanding tax compliance as both a legal obligation and a moral contribution to collective welfare.

Integrating Siri' na Pacce into the SSF offers a culturally grounded explanation of voluntary tax compliance. The values of Siri' may encourage taxpayers to maintain personal honor through responsible behavior, while Pacce may reinforce their awareness of the collective benefits of taxation. These values may also strengthen the relationship between trust and compliance by connecting confidence in public institutions with culturally embedded moral responsibilities. In addition, Siri' na Pacce may influence how taxpayers respond to their economic circumstances when deciding whether to fulfill their tax obligations.

2.2. Review of Empirical Studies

Previous studies have highlighted the importance of trust, institutional relationships, and social norms in explaining tax compliance. Gangl et al. (2015) emphasized the complementary roles of trust and institutional power in shaping compliance behavior. These studies provide a theoretical basis for understanding why effective tax compliance requires more than enforcement alone. However, the extent to which culturally embedded values strengthen trust-based compliance requires further examination.

Research on trust also supports its relevance to voluntary tax compliance. Gangl et al. (2015) associated trust-based relationships with cooperation between taxpayers and tax authorities. Findings reported by Gebrihet et al. (2024) and Owusu et al. (2023) further provide a basis for examining trust in relation to tax compliance. In addition, Mira et al. (2025) highlighted the relevance of leadership clarity and stability to public trust and regulatory behavior. Taken together, these studies indicate that trust is an important factor in understanding taxpayers' willingness to comply. Nevertheless, the influence of trust may depend on the social and cultural contexts in which taxpayers interpret their responsibilities.

Empirical research on local cultural values also offers insights into the potential role of Siri' na Pacce in compliance behavior. Mariani (2024) emphasized the cultural and moral significance of Siri' na Pacce, while Masrullah et al. (2025) linked these values to adherence to social norms. Muhaimin et al. (2024) similarly demonstrated the relevance of collective cultural values to communal awareness and social responsibility through the A' Bulo Sibatang philosophy. Although these studies provide a foundation for understanding the relationship between culture and social behavior, their findings do not, by themselves, establish the specific effects of Siri' na Pacce on voluntary tax compliance or its moderating effects within the SSF.

The existing literature therefore provides complementary insights into institutional trust, tax compliance, and culturally embedded social responsibility. However, these dimensions need to be examined together to determine whether Siri' na Pacce has a direct relationship with voluntary tax compliance and whether it changes the relationships between trust, economic conditions, and compliance. This study addresses these relationships within the context of individual taxpayers in South Sulawesi.

2.3. Identification of the Research Gap

Despite the development of the SSF and the growing recognition of social and cultural influences on individual behavior, the integration of specific local cultural values into explanations of voluntary tax compliance remains insufficiently developed in the research context addressed by this study. Previous research has examined the roles of trust and institutional power in tax compliance, while studies of Siri' na Pacce have emphasized cultural identity, moral guidance, adherence to social norms, and collective responsibility. However, these strands of research have not adequately explained how Siri' na Pacce may function within the SSF to shape voluntary tax compliance among individual taxpayers in South Sulawesi.

A further gap concerns the potential moderating role of local culture. Although trust is theoretically associated with voluntary compliance, the strength of this relationship may depend on whether taxpayers interpret their obligations through culturally embedded values of honor, solidarity, and

DOI: 10.65246

social responsibility. Similarly, the relationship between economic conditions and voluntary tax compliance may vary according to the cultural norms that shape taxpayers' perceptions of their responsibilities. The direct and moderating effects of Siri' na Pacce therefore require empirical examination rather than being assumed from its broader social significance.

To address these gaps, this study examines the direct effects of trust, economic conditions, and Siri' na Pacce on voluntary tax compliance and tests whether Siri' na Pacce moderates the relationships between trust and voluntary tax compliance and between economic conditions and voluntary tax compliance. By integrating these relationships into one empirical model, the study extends the application of the SSF to a culturally specific setting and contributes evidence concerning the role of local cultural values in voluntary tax compliance.

2.4. Development of the Conceptual Framework

The conceptual framework positions trust, economic conditions, and Siri' na Pacce as the independent variables associated with voluntary tax compliance. It further specifies Siri' na Pacce as a moderating variable in the relationships between trust and voluntary tax compliance and between economic conditions and voluntary tax compliance.

Trust is expected to have a positive relationship with voluntary tax compliance because taxpayers who perceive the government and tax administration as trustworthy may be more willing to fulfill their tax obligations voluntarily. Economic conditions are hypothesized to have a positive relationship with voluntary tax compliance, reflecting the proposition that taxpayers' financial circumstances may influence their ability and willingness to meet tax obligations. Siri' na Pacce is expected to have a positive relationship with voluntary tax compliance because its emphasis on honor, integrity, solidarity, and social responsibility may encourage taxpayers to regard tax payment as a moral and collective responsibility.

The framework also proposes two moderating relationships. First, Siri' na Pacce is expected to strengthen the relationship between trust and voluntary tax compliance by reinforcing the moral significance of fulfilling obligations toward public institutions and society. Second, Siri' na Pacce is expected to strengthen the relationship between economic conditions and voluntary tax compliance by encouraging taxpayers to interpret their financial circumstances alongside their social and moral responsibilities. These relationships are examined empirically to determine whether the proposed cultural mechanisms are supported by the data.

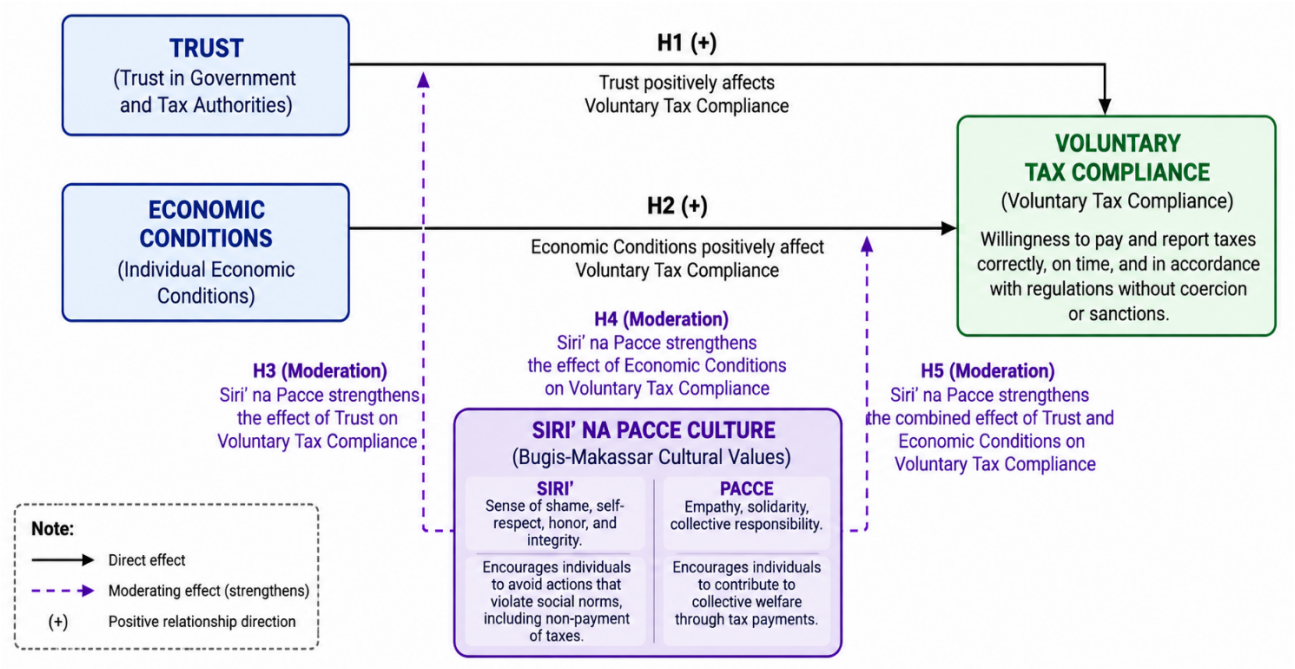


Fig. 1. Conceptual Framework of the Study.

2.5. Hypotheses or Research Propositions

Based on the theoretical arguments and conceptual relationships described above, the following hypotheses are formulated:

DOI: 10.65246

H1: Trust has a positive and significant effect on voluntary tax compliance.
H2: Economic conditions have a positive and significant effect on voluntary tax compliance.
H3: Siri' na Pacce has a positive and significant effect on voluntary tax compliance.
H4: Siri' na Pacce strengthens the influence of trust on voluntary tax compliance.
H5: Siri' na Pacce strengthens the influence of economic conditions on voluntary tax compliance.

3. Research Methods

3.1. Research Design

This study employed a quantitative explanatory research design to examine the relationships between trust, economic conditions, Siri' na Pacce, and voluntary tax compliance. The design also enabled the examination of the moderating effects of Siri' na Pacce on the relationships between trust and voluntary tax compliance and between economic conditions and voluntary tax compliance. This approach was appropriate for testing the proposed hypotheses and extending the Slippery Slope Framework (SSF) through the integration of local cultural values.

3.2. Research Context and Setting

The study was conducted in South Sulawesi, Indonesia, focusing on individual taxpayers within a cultural context characterized by the values of Siri' na Pacce. Siri' emphasizes honor, self-respect, and integrity, whereas Pacce reflects empathy, solidarity, and collective responsibility. This setting was selected to examine whether these culturally embedded values influence voluntary tax compliance and strengthen the relationships between the proposed explanatory variables and tax compliance.

3.3. Population and Sample / Research Participants

The target population comprised individual taxpayers domiciled in South Sulawesi, Indonesia. The study involved 350 individual taxpayers who participated in the survey. Respondents were described according to gender, age, marital status, occupation, educational attainment, and length of employment. However, the original manuscript did not specify the sampling technique, the detailed inclusion criteria, or the procedure used to recruit respondents. These details should be confirmed and reported by the authors to ensure methodological transparency and replicability.

3.4. Data Sources and Data Collection

The study used primary data collected through questionnaires distributed to individual taxpayers in South Sulawesi. The questionnaire employed a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The collected responses were used to measure the research constructs and evaluate the proposed direct and moderating relationships. The original manuscript did not specify the survey administration period, distribution method, response rate, or procedures for handling incomplete responses.

3.5. Measurement of Variables and Research Instruments

The research instrument measured four principal constructs: trust, economic conditions, Siri' na Pacce, and voluntary tax compliance. Trust was measured using five indicators (TR1–TR5), economic conditions using five indicators (PW1–PW5, as labeled in the original measurement table), Siri' na Pacce using ten indicators (SR1–SR10), and voluntary tax compliance using five indicators (TC1–TC5). All items were measured using a five-point Likert scale, from strongly disagree to strongly agree. The questionnaire indicators were evaluated through measurement model testing. However, the original manuscript did not identify the specific sources from which the measurement items were adapted or provide the complete wording of each indicator. These details should be supplied to clarify the operational definitions and establish the basis for measurement validity.

3.6. Data Analysis Techniques

The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4. This technique was selected because it supports predictive modeling and theory development and can accommodate data that do not necessarily follow a normal distribution. The analysis consisted of measurement model assessment and structural model assessment.

The measurement model was evaluated using outer loadings and average variance extracted (AVE) to assess convergent validity. Discriminant validity was examined using the Fornell–Larcker criterion

DOI: 10.65246

and the heterotrait–monotrait ratio (HTMT), while construct reliability was evaluated using Cronbach's alpha and composite reliability. The structural model was assessed using the coefficient of determination (R^2), path coefficients, and bootstrapping to test the proposed hypotheses. Statistical significance was evaluated using a t-value greater than 1.96 or a p-value below 0.05. The moderating effects of Siri' na Pacce were examined through the interaction terms between Siri' na Pacce and trust and between Siri' na Pacce and economic conditions.

3.7. Validity, Reliability, and Trustworthiness

The quality of the measurement instrument was assessed through convergent validity, discriminant validity, and construct reliability. Outer loadings of at least 0.70 and AVE values of at least 0.50 were used as recommended criteria for convergent validity. Discriminant validity was assessed using the Fornell–Larcker criterion and an HTMT threshold below 0.90. Cronbach's alpha and composite reliability values of at least 0.70 were used to assess internal consistency.

The original results indicated that the constructs generally met the recommended convergent validity and reliability criteria. However, the reported HTMT value of 0.990 between economic conditions and Siri' na Pacce exceeded the recommended threshold, indicating a potential discriminant validity concern. This issue should be considered when interpreting the structural model results. The study's reliance on questionnaire-based perceptions also makes transparent reporting of instrument development and data collection procedures important for assessing the robustness of the findings.

3.8. Ethical Considerations

The study involved collecting questionnaire responses from individual taxpayers. Ethical considerations therefore include voluntary participation, informed consent, confidentiality, and the protection of respondents' personal information. However, the original manuscript did not report whether formal ethical approval was obtained, whether informed consent was documented, or what specific confidentiality and data protection procedures were implemented. The authors should verify and report the actual ethical procedures followed in the study. Any statement regarding ethics committee approval or participant consent must reflect the procedures genuinely undertaken.

3.9. Research Procedure

The research process comprised several stages. First, the researchers developed the conceptual framework and formulated five hypotheses based on the Slippery Slope Framework and the proposed integration of Siri' na Pacce. Second, primary data were collected through questionnaires administered to individual taxpayers in South Sulawesi. Third, the responses were analyzed using SmartPLS 4. Fourth, the measurement model was evaluated to assess construct validity and reliability. Fifth, the structural model was assessed using R^2, path coefficients, and bootstrapping to evaluate the direct effects and moderating relationships. Finally, the results were interpreted to determine whether the hypotheses were supported and to assess the contribution of Siri' na Pacce to explaining voluntary tax compliance.

3.10. Methodological Limitations

This study has several methodological limitations. First, the use of questionnaire-based perception data may introduce self-report bias and may not fully reflect taxpayers' actual compliance behavior. Second, the study was limited to individual taxpayers in South Sulawesi, which may restrict the generalizability of the findings to other regions or taxpayer groups. Third, the original manuscript did not specify the sampling technique, detailed instrument sources, or ethical approval and consent procedures, limiting the transparency of these aspects of the research. Finally, the reported HTMT value of 0.990 between economic conditions and Siri' na Pacce suggests a potential discriminant validity issue that should be addressed when interpreting the findings. Future studies could use more diverse samples, clearly documented sampling procedures, and additional measures of actual compliance behavior to strengthen the robustness and generalizability of the results.

4. Results and Discussion

4.1. Research Results

4.1.1. Sample Description and Descriptive Statistics

The study involved 350 individual taxpayers in South Sulawesi, Indonesia. Table 1 presents the demographic characteristics of the respondents,

DOI: 10.65246

including gender, age, marital status, occupation, educational attainment, and length of employment.

Table 1. Respondent Demographics

Remarks	Categories	Frequency	Percentage (%)
Gender	Women	209	59,71
	Male	141	40,29
Age	20–30	111	31,71
	31–40	130	37,14
	41–50	74	21,14
	51–60	34	9,71
	>60	1	0,29
Status	Married	245	70,00
	Unmarried	91	26,00
	Widower/Widow	14	4,00
Jobs	Permanent employees	217	62,00
	Free	41	11,71
	Entrepreneur	92	26,29
Education	High School	30	8,57
	Diploma	6	1,71
	S1	164	46,86
	S2	119	34,00
	S3	30	8,57
	Others	1	0,29
Length of Work	< 5 Years	122	34,86
	< 10 Years	139	39,71
	< 20 Years	34	9,71
	> 20 Years	55	15,71

Source: Data processed (2026)

Based on table 4 above, respondent demographic data shows that the majority of individual taxpayers who are respondents are of productive age, especially the age groups of 31-40 years (37.1%) and 20-30 years (31.7%). Respondents are dominated by women (61.1%), with most of them married (67.4%). In terms of education, the majority have a higher level of education, namely Bachelor's (44.0%) and Master's (34.3%), which indicates a fairly good ability to understand various tax policies and obligations. Based on occupation, most respondents have the status of permanent employees (62.6%), followed by entrepreneurs (26.3%), which is a group of taxpayers with relatively high economic activity. Meanwhile, in terms of work experience, the majority of respondents had a working period of less than 10 years (38.3%) and less than 5 years (36.3%), which shows that most are still in the early to intermediate stages of their professional careers. Overall, the characteristics of the respondents in this study reflect economically active community groups and are relevant to provide an overview of tax compliance behavior, trust in the government, economic conditions, and local cultural values of Siri' na Pacce in South Sulawesi.

4.1.2. Data Quality and Preliminary Analysis

The measurement model was assessed to examine indicator loadings, convergent validity, and construct reliability. Table 2 presents the outer loadings, Cronbach's alpha (CA), composite reliability coefficients (rho_A and rho_C), and average variance extracted (AVE) for the four principal constructs.

Table 2. Validity and Reliability Tests

DOI: 10.65246

Variable	Item	Outer Loading	CA	CR (rho_A)	CR (rho_C)	AVE	Remarks
Trust	TR1	0,816	0,901	0,904	0,927	0,717	Reliable and Valid
	TR2	0,881					
	TR3	0,855					
	TR4	0,866					
	TR5	0,814					
Economic condition	PW1	0,833	0,910	0,912	0,933	0,736	Reliable and Valid
	PW2	0,867					
	PW3	0,885					
	PW4	0,881					
	PW5	0,820					
Siri' na Pacce	SR1	0,825	0,949	0,951	0,956	0,687	Reliable and Valid
	SR2	0,839					
	SR3	0,861					
	SR4	0,870					
	SR5	0,798					
	SR6	0,808					
	SR7	0,839					
	SR8	0,834					
	SR9	0,859					
	SR10	0,751					
Voluntary tax compliance	TC1	0,698	0,857	0,887	0,893	0,628	Reliable and Valid
	TC2	0,841					
	TC3	0,825					
	TC4	0,840					
	TC5	0,745					

Source: Data processed (2026)

Based on table 4, the results were obtained that the measurement model on all constructs in the study had met the required criteria of validity and reliability. Value *Outer Loading* Each indicator is generally >0.70, with one indicator on the *Voluntary Tax Compliance* (TC1) has a value of 0.698 which is still acceptable because it is very close to the recommended threshold value. In addition, the entire construct shows the value of *Average Variance Extracted* (AVE) >0.50, namely Trust of 0.717, Economic Condition of 0.736, Siri' na Pacce of 0.687 and Voluntary Tax Compliance of 0.628, which indicates that each construct is able to explain the proportions of the variance of the indicators. The results of the reliability test also showed that Cronbach's Alpha, Composite Reliability (rho_A), and Composite Reliability (rho_C) values were all >0.70, indicating a good level of internal consistency. Furthermore, discriminant validity testing through the Fornell-Larcker and HTMT criteria showed that each construct had adequate ability to distinguish itself from the other constructs in the research model. Thus, the overall measurement model can be declared to meet good measurement quality standards, so that it is suitable for structural model testing and analysis of the relationships between variables proposed in this study. The outer loading data can be seen in figure 2 below:

DOI: 10.65246

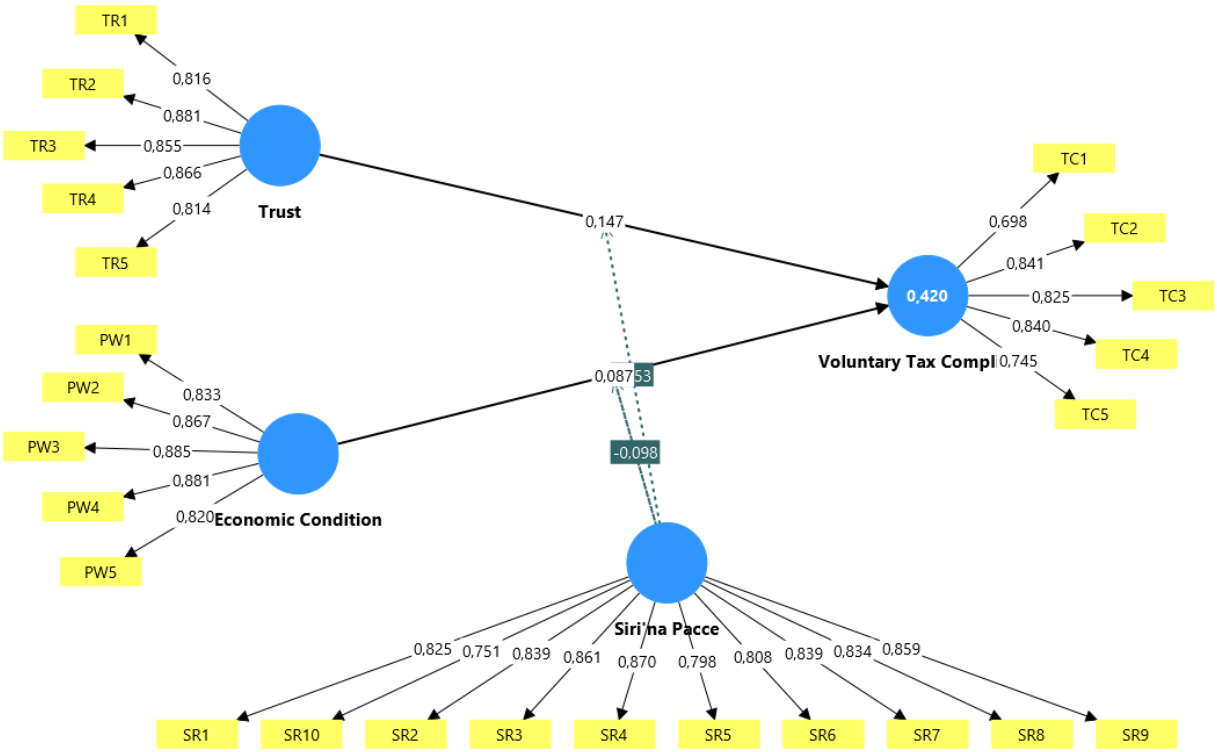


Fig. 2. Outer Loading

Table 3. Validity Testing of HTMT and Fornell-Larcker dictionaries

HTMT					
Construct	**EC**	**SP**	**Trust**	**TC**	**SP * TRUST**
Economic Condition					
Siri'na Pacce	0,990				
Trust	0,854	0,875			
Voluntary Tax Compliance	0,621	0,634	0,557		
Pacce x Trust Series	0,537	0,519	0,540	0,210	
Pacce x Economic Condition Series	0,590	0,534	0,527	0,250	0,957
Forner-Lecker					
Construct	**EC**	**SP**	**Trust**	**TC**	
Economic Condition	0,858				
Siri'na Pacce	0,921	0,829			
Trust	0,773	0,809	0,847		
Voluntary Tax Compliance	0,602	0,632	0,548	0,792	

Source: Data processed (2026)

Table 3 shows that discriminatory validity testing was carried out using the Fornell-Larcker and HTMT criteria. The Fornell-Larcker results show that most constructs have met the discriminant validity, although there is a fairly high correlation between *the Economic Condition* and the Pacce Series (0.921), which exceeds the square root value of each construct. These findings are in line with the HTMT results which showed a value of 0.990, slightly above the recommended limit (<0.90). Meanwhile, all other construct relationships have HTMT values below the set threshold. Thus, in general, the discriminant validity of the model is acceptable, although there are indications of conceptual proximity between Economic Condition and Siri' na Pacce that need to be considered in the interpretation of the research results. However, because both constructs have different theoretical bases and measurement indicators, they are retained in the model for subsequent structural testing.

4.1.3. Main Analytical Results

DOI: 10.65246

Table 4. Determination Cooefsien Testing (R_2)

Endogenous Variable	R-Square	R-Square Adjusted	Categories
Voluntary Tax Compliance	0,42	0,411	Moderate

Source: Data processed (2026)

Based on the test results in table 4 above, the R-square value shows that the *Voluntary Tax Compliance* variable is 0.420, while the *Adjusted R-square* value is 0.411. These results show that the variables *Trust, Economic Condition*, Siri' na Pacce, and moderation interactions built in the research model were able to explain 41.1% of the variation that occurred in *Voluntary Tax Compliance,* while 58.0% was explained by factors outside this study. The *value of Adjusted R-square* is in the moderate (moderate) category, which means that the research model has sufficient predictive capabilities and is feasible to be used in explaining the influence of *Trust, Economic Condition,* and Siri' na Pacce on *Voluntary Tax Compliance.*

The structural model was evaluated using path coefficients, t-statistics, p-values, and the coefficient of determination (R^2). The analysis examined the direct effects of Trust, Economic Conditions, and Siri' na Pacce on Voluntary Tax Compliance, as well as the moderating effects of Siri' na Pacce.

4.1.4. Hypothesis Testing Results and Key Findings

Table 5. Research Hypothesis Testing

Hypothesis	Relationships Between Variables	Coefficients Pathway (β)	T-statistics	P-values	Verdict
H1	Trust → Voluntary Tax Compliance	0,147	2,079	0,038	Accepted
H2	Economic Condition → Voluntary Tax Compliance	0,087	0,619	0,536	Rejected
H3	Pacce → Voluntary Tax Compliance Series	0,485	3,629	0,000	Accepted
H4	Siri' na Pacce × Trust → Voluntary Tax Compliance	0,153	2,141	0,032	Accepted (Quasi Moderation)
H5	Siri' na Pacce × Economic Condition → Voluntary Tax Compliance	-0,098	1,392	0,164	Rejected (Non-significant moderation effect)

Source: Data processed (2026)

The test results showed that Siri' na Pacce had a positive and significant influence on Voluntary Tax Compliance (β = 0.485; p = 0.000<0.01), as well as Trust which had a positive and significant effect (β = 0.147; p = 0.038<0.05). In contrast, Economic Condition had no significant effect on voluntary tax compliance (β = 0.087; p = 0.536>0.10). In moderation testing, Siri' na Pacce × Trust's interaction proved significant (β = 0.153; p = 0.032<0.05), suggesting that Siri' na Pacce's cultural values strengthened the trust's influence on voluntary tax compliance (quasi moderator). However, the interaction of Siri' na Pacce × Economic Condition was not significant (β = -0.098; p = 0.164), so the role of Siri' na Pacce moderation on the relationship between economic conditions and tax compliance was not empirically supported (Non-significant moderation effect) and was suitable as an independent variable.

4.1.5. Visual Presentation of Results

The results are presented through five tables and one measurement model figure. Table 1 summarizes respondent demographics; Table 2 presents indicator loadings and construct reliability and convergent validity; Figure 2 illustrates the measurement model; Table 3 reports discriminant validity; Table 4 presents the structural path coefficients and hypothesis testing results; and Table 5 reports the coefficient of determination.

Together, these outputs provide a structured overview of the sample characteristics, measurement

DOI: 10.65246

quality, direct relationships, moderating effects, and explanatory power of the proposed research model.

4.2 Research Discussion

4.2.1 Interpretation of Key Findings

a. The *Trust* has a positive and significant effect on *voluntary tax compliance*

The results of data analysis show that H1 is accepted, this means that the higher the taxpayer's trust in the government (tax authority), the more voluntary compliance will also increase, this is certainly in line with *slippery slope framework* which states that trusts are the key to improving tax compliance (Kirchler et al., 2008). Compliance that comes from the individual awareness of taxpayers, the absence of an element of coercion, and the fear of punishment or sanctions that will be imposed greatly affect the taxpayer's compliance decision. It was further explained that although sanctions are important for prevention, voluntary compliance based on awareness will be more powerful and have a great impact on tax revenue in the long term. This research is in line with Mira et al., (2025), Muhaimin et al., (2024), and Gebrihet et al., (2024) which states that trust remains an important psychological mechanism in encouraging taxpayers' compliant behavior. In the context of South Sulawesi, trust in the government grows when taxpayers feel the direct benefits of tax funds contained in policies at the regional level such as infrastructure, education, health and show evidence that the tax funds paid by taxpayers are properly collected and distributed and managed with a sense of responsibility and transparency. This is evident from the facilities provided in the South which every year is felt to be very significant.

b. *Economic conditions* have a positive and significant effect on *voluntary tax compliance*

The results of the data analysis show that H2 is rejected, this means that the more difficult the economic condition of the taxpayer, the less significant the voluntary compliance is, which means that the economic hardship does not affect the voluntary tax compliance, this explains that tax compliance behavior is not solely based on economic ability, but is also influenced by more complex factors such as trust, legal supervision, freedom of speech and access to relevant information, well-distributed justice, transparency and accountability owned by the government. The results of this study are in line with Nguyen (2022) Compared to the economic conditions of taxpayers, non-economic elements such as beliefs, social norms and tax morality have a greater influence on voluntary compliance with taxes. In line with this statement, research Perera et al., (2026) It found that the main factors of voluntary tax compliance tended to stem from aspects of tax behavior, trust, and morality rather than individual economic attributes.

c. Siri'na Pacce has a positive and significant effect on *voluntary tax compliance*

The results of data analysis show that H3 is accepted, this means that the higher the culture of siri'na pacce of taxpayers, the voluntary compliance will also increase, this is certainly in line with *slippery slope framework* which suggests that trusts are important to increase voluntary compliance (Kirchler et al., 2008). In addition, the Siri'na Pace is not just a pseudo-ritual, but a trust built with the local culture that has been imprinted in the spirit and the idea of solidarity among others that is a key driver in supporting voluntary obedience in the South.

Research Masrullah et al., (2025) found that the value of Siri' na Pacce serves as a moral mechanism that encourages the Bugis-Makassar people to comply with tax obligations because compliance is considered part of maintaining the dignity of the nation. In addition, the research conducted Muhaimin et al., (2024) found that local culture that prioritizes solidarity and shared responsibility has a positive correlation with taxpayer compliance behavior in Gowa Regency.

d. Siri'na Pacce strengthens *the Trust*'s influence on *voluntary tax compliance*

The results of the study showed that H4 (accepted), this means that Siri' na Pacce has been shown to strengthen the influence *Trust* against *voluntary tax compliance*. This means that taxpayers' trust in the government supported by strong Siri' na Pacce cultural values will more effectively encourage voluntary tax-compliant behavior. In other words, trust alone is not enough to encourage tax-compliant behavior. However, when such beliefs are combined with cultural values that emphasize honor, moral responsibility and social concern, so does the drive to fulfill tax obligations. This condition is reflected in the social activities of the South Sulawesi community

DOI: 10.65246

who always participate in joint activities, the construction of public facilities, and support for collective interests, often driven by a sense of moral responsibility and social solidarity of the community. The Pacce values drive awareness that paying taxes is part of contributing to the common good when taxpayers believe that the taxes they pay will be used to build roads, educational facilities, health services, and social programs that benefit the community. In this situation, trust in the government translates into action, such as voluntary tax compliance, not just cognitive things. This research also suggests that local culture has an important role in strengthening the SSF mechanism as proposed (Kirchler et al. 2008). This research is in line with the results of research conducted by Masrullah et al. (2025) and Muhaimin et al. (2024) stated that local cultural values in South Sulawesi influence social behavior and community compliance, including fulfilling tax responsibilities. Therefore, the results of this study show that improving tax compliance in South Sulawesi cannot be achieved by increasing trust in the government alone, so a socio-cultural approach that internalizes the values of Siri and Pacce as a moral foundation to fulfill tax obligations is also needed. In situations like these, paying taxes is a legal obligation and a way to maintain a reputation, fulfill promises and help society as a whole. Finally Siri' na Pacce turns the desire to obey into a moral responsibility, whereas trust creates the desire to obey.

e. Siri'na Pacce strengthens the influence of *economic conditions* on *voluntary tax compliance*

The results of the study show that H5 (rejected), this means that Siri' na Pacce does not moderate or strengthen the influence of *economic conditions* on *voluntary tax compliance*. This means that for both taxpayers with high and low Siri' na Pacce values, economic conditions are not the main factor determining voluntary tax compliance. In other words, Siri'na Pacce's cultural values do not change the relationship between tax compliance and economic conditions. This shows that although the people of South Sulawesi maintain the principles of honor, shame and social concern, their decision to pay taxes is not influenced by the economic conditions they experience. These results suggest that, rather than considering economic conditions alone, other factors such as trust in government, tax morale or awareness as citizens, influence voluntary tax compliance more.

The results in South Sulawesi show that the value of Siri' na Pacce serves more as a moral guideline in building social responsibility and trust with the government than as a mechanism to overcome the economic limitations of taxpayers. Therefore, when economic conditions deteriorate, cultural values do not automatically increase tax compliance. On the other hand, voluntary compliance is more likely to increase when certified. Therefore, the findings of this study support the idea that local cultural elements are more effective in strengthening the relationship of trust and voluntary tax compliance than the relationship between economic conditions and voluntary tax compliance

4.2.2. Comparison with Previous Studies

The positive effect of trust is consistent with the SSF and previous studies emphasizing trust as an important factor in tax compliance (Kirchler et al., 2008; Gebrihet et al., 2024; Mira et al., 2025). The positive relationship between Siri' na Pacce and voluntary tax compliance also corresponds with research connecting local cultural values, moral responsibility, and compliance behavior (Mariani, 2024; Masrullah et al., 2025; Muhaimin et al., 2024). Meanwhile, the nonsignificant effect of economic conditions is consistent with Nguyen (2022) and Perera et al. (2026), who highlight the importance of non-economic and behavioral factors. The present study extends these findings by testing the direct and moderating roles of Siri' na Pacce within a single model of voluntary tax compliance among individual taxpayers in South Sulawesi.

4.2.3. Theoretical Contributions

This study contributes to the Slippery Slope Framework by incorporating Siri' na Pacce as a culturally grounded dimension of voluntary tax compliance. The findings support the relevance of trust and demonstrate that Siri' na Pacce has both a significant direct relationship with voluntary tax compliance and a significant moderating effect on the relationship between trust and compliance. However, its moderating effect on the relationship between economic conditions and compliance was not statistically significant. These results refine the application of the SSF by suggesting that local cultural values may strengthen the translation of

DOI: 10.65246

institutional trust into voluntary compliance rather than uniformly moderating all relationships in the model.

4.2.4. Practical and Policy Implications

The findings suggest that tax authorities in South Sulawesi should strengthen public trust through transparent revenue management, accountability, fair administration, and visible public services. Tax education initiatives may also incorporate locally relevant values of Siri' na Pacce to communicate tax payment as a form of social responsibility and contribution to collective welfare. Because economic conditions did not have a statistically significant effect in this study, policymakers should avoid relying exclusively on economic explanations when designing compliance initiatives. Instead, trust-building and culturally responsive communication may provide complementary approaches to encouraging voluntary compliance.

4.2.5. Integration with the Research Gap

The study addresses the identified research gap concerning the limited integration of local cultural values into the SSF. By examining Siri' na Pacce as both a direct predictor and a moderating variable, the study demonstrates that local culture is relevant to explaining voluntary tax compliance in South Sulawesi. The significant interaction between trust and Siri' na Pacce provides empirical support for incorporating cultural context into trust-based explanations of compliance. Conversely, the nonsignificant interaction involving economic conditions shows that the moderating role of culture is not uniform across all relationships.

4.2.6. Acknowledgement of Study Limitations

The findings should be interpreted in light of the study's focus on individual taxpayers in South Sulawesi and its reliance on self-reported perceptions. Consequently, the results may not fully represent actual compliance behavior or apply directly to taxpayers in other regions and contexts. In addition, the reported discriminant validity results indicate a potential overlap between economic conditions and Siri' na Pacce, which should be considered when interpreting the structural relationships. These limitations qualify the generalizability of the findings without negating the observed relationships in the study sample.

5. Conclusion

5.1. Summary of Key Findings

This study examined the effects of trust, economic conditions, and Siri' na Pacce on voluntary tax compliance and the moderating roles of Siri' na Pacce among individual taxpayers in South Sulawesi. The findings show that trust and Siri' na Pacce have positive and significant effects on voluntary tax compliance, whereas economic conditions do not have a statistically significant effect. Siri' na Pacce also strengthens the relationship between trust and voluntary tax compliance but does not significantly moderate the relationship between economic conditions and voluntary tax compliance. These findings indicate that institutional trust and culturally embedded social responsibility are important dimensions for understanding voluntary tax compliance in the study context.

5.2. Theoretical Contributions

The study extends the Slippery Slope Framework by integrating Siri' na Pacce as a local cultural dimension in explaining voluntary tax compliance. Its principal contribution is the evidence that Siri' na Pacce is associated with compliance directly and strengthens the relationship between trust and compliance. The nonsignificant moderation involving economic conditions further indicates that cultural values may operate differently depending on the relationship being examined.

5.3. Practical and Policy Implications

Tax authorities should prioritize transparent administration, accountability, and public services that strengthen taxpayers' trust in government. Integrating Siri' na Pacce into tax education and public communication may help connect tax obligations with honor, solidarity, and collective responsibility. Such initiatives should complement, rather than replace, effective tax administration and should be evaluated to determine their contribution to actual compliance behavior.

5.4. Limitations of the Study

The study focuses on individual taxpayers in South Sulawesi, limiting the extent to which the findings can be generalized to other regions and taxpayer groups. Its reliance on perception-based

DOI: 10.65246

questionnaire data also means that the reported relationships may not fully reflect actual tax payment and reporting behavior. Furthermore, the potential discriminant validity concern between economic conditions and Siri' na Pacce warrants caution when interpreting the estimated relationships involving these constructs.

5.5. Directions for Future Research

Future research could examine taxpayers from different Indonesian regions and compare communities with different cultural characteristics to assess the generalizability of the findings. Researchers could also combine questionnaire data with administrative indicators of tax compliance and employ longitudinal or mixed-method designs to investigate how trust and cultural values influence compliance over time. Further refinement and validation of the measurement instruments for economic conditions and Siri' na Pacce would also help clarify the distinct contributions of these constructs.

Acknowledgments

Thank you and extraordinary appreciation for the support of all parties involved, both respondents, the University of Muhamamdiyah Makassar and the research team who have gone through a long process starting from the preparation of the draft proposal to the preparation of the draft publication.

6. References

Adriansyah, Ismail, Z., & Ahmad, A. S. (2025). Education, Tax Morale, And Individual Taxpayer Compliance in Indonesia: An Empirical Study from West Sumatra. *International Journal of Multidisciplinary Research and Analysis*, *08*(09), 5229–5237. https://doi.org/10.47191/ijmra/v8-i09-37

Andriani, S., Al Idrus, S., & Djalaluddin, A. (2025). Tax Morale vs Voluntary Tax Compliance with A Bibliometric Analysis Framework. *ACCRUAL: Journal of Accounting*, *16*(2), 2085–9643. https://doi.org/10.26740/jaj

Bargain, O., & Aminjonov, U. (2020). Trust and compliance to public health policies in times of COVID-19. *Journal of Public Economics*, *192*, 104316. https://doi.org/10.1016/j.jpubeco.2020.104316

Dimitras, A., Fourlas, V., Kirchler, E., & Peppas, G. (2025). Drivers of tax compliance: Survey evidence from 1761 Greek micro-firms. *Journal of Behavioral and Experimental Economics*, *119*(November), 102480. https://doi.org/10.1016/j.socec.2025.102480

Hassan, I., Naeem, A., & Gulzar, S. (2021). Voluntary tax compliance behavior of individual taxpayers in Pakistan. *Financial Innovation*, *7*(21), 1–23. https://doi.org/10.1186/s40854-021-00234-4

Ervina, N., Junaidi, J., Zulgani, Z., & Achmad, E. (2025). Analysis of Tax Compliance Levels for Regional Taxes in the Provinces of Indonesia. *Economies*, *13*(12). https://doi.org/10.3390/economies13120354

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

Gebrihet, H. G., Gebresilassie, Y. H., & Woldu, G. T. (2024). Trust, Corruption, and Tax Compliance in Fragile States: On a Quest for Transforming Africa into Future Global Powerhouse. *Social Sciences*, *13*(1). https://doi.org/10.3390/socsci13010003

Iswahyudi, H. (2018). *Economic Consequences of Tax Non-Compliance: Evidence from Indonesia. Munich Personal RePEc Archive (MPRA).*

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/https://doi.org/10.1016/j.joep.2007.05.004

Rich, G. (2014). The interaction between trust and power: Effects on tax compliance and macroeconomic implications. *Journal of Behavioral and Experimental Economics* , *53*, 24–33. https://doi.org/10.1016/j.socec.2014.07.004

Mahmudah, M., & Iskandar, D. D. (2018). Analysis of the Impact of Tax Morale on MSME Tax Compliance: A Case Study of Semarang City. *Journal of Development Economic Dynamics*, *1*(1), 14. https://doi.org/10.14710/jdep.1.1.14-32

Mariani, S. (2024). The Concept of Taxation in the Cultural Perspective of the Na Pacce Series. *Owner*, *8*(1), 971–982. https://doi.org/10.33395/owner.v8i1.2157

Masrullah, Alimuddin, Said, D., & Amir. (2025). Siri" Na Pacce in Tax Compliance: An Ethnographic Study of The Bugis-Makassar Community. *Poltanesa Bulletin*, *26*(2), 468–475. https://doi.org/10.51967/tanesa.v26i2.3578

DOI: 10.65246

Mira, Arman, A., Mellisyah, Muhaimin, Triwarti, H., Nata, S., & Possumah, B. T. (2025). Dynamics of Political Stability and Transparency in Encouraging Tax Compliance: A Local Perspective of South Sulawesi, Indonesia. *International Journal of Accounting and Economics Studies*, *12*(6), 728–737. https://doi.org/10.14419/bd19pz07

Muhaimin, M., Mira, M., & Akila, N. (2024). The Role of A'bulosibatang Local Culture and its Relationship with Taxpayer Compliance in Gowa Regency. *Centralization*, *13*(3), 197–217. https://doi.org/10.33506/sl.v13i3.3364

Munjeyi, E., & Schutte, D. P. (2025). Voluntary tax compliance determinants among small and medium enterprises in democratic societies: the role of tax literacy, tax amnesty, tax reward, and service delivery. *Cogent Business and Management*, *12*(1). https://doi.org/10.1080/23311975.2025.2526139

Nguyen, T. H. (2022). The Impact of Non-Economic Factors on Voluntary Tax Compliance Behavior: A Case Study of Small and Medium Enterprises in Vietnam. *Economies*, *10*(179), 1–18. https://doi.org/10.3390/economies10080179

Oktavianti, Tibrani, & Salesti, J. (2025). Exploring behavioral drivers of tax compliance: The mediating role of attitude and moral value. *Indonesian Journal of Accounting and Auditing*, *29*(2), 298–308.

Owusu, G. M., Bekoe, R. A., & Mintah, R. (2023). Predictors of tax compliance intentions among self-employed individuals: the role of trust, perceived tax complexity and antecedent-based intervention strategies. *Small Enterprise Research*, *30*(1), 49–70. https://doi.org/10.1080/13215906.2021.1989622

Perera, K. H., Kumara, A. S., & Munasinghe, M. A. T. K. (2026). A systematic literature review on the determinants of voluntary tax compliance: gaps in context, methodology, and study variables. *Cogent Business and Management*, *13*(1). https://doi.org/10.1080/23311975.2026.2627659

Permana, Y. H., & Sanjaya, M. R. (2025). Corruption, Tax Morale and Tax Evasion: An Experimental Study from Indonesia. *Journal of Tax Reform*, *11*(2), 434–450. https://doi.org/10.15826/jtr.2025.11.2.210

Rathakrishnan, S., Lecturer, V., & Technological, A. (2026). A Comprehensive Review of Voluntary Tax Compliance : Evidence from Sri Lanka and Global Research. *Journal of Accounting and Finance in Emerging Economies*, *12*(1), 15–32.

Saptono, P. B., & Khozen, I. (2023). What determines the tax compliance intention of individual taxpayers receiving COVID-19-related benefits? Insights from Indonesia. *International Journal of Sociology and Social Policy*, *43*(11–12), 1190–1217. https://doi.org/10.1108/IJSSP-02-2023-0045

Sulistyawati, A. I., Kusumo, W. K., Surjanti, R. L. P. N. ., Triyani, D., & Nugroho, A. H. . (2025). Impact of Financial Conditions on Taxpayer Compliance: A Moderated Analysis. In *Proceedings of the 1st International Conference on Social Environment Diversity (ICOSEND 2024), Advances in Social Science, Education and Humanities Research 905* (pp. 728–740). Atlantis Press SARL. https://doi.org/10.2991/978-2-38476-366-5_73

Torgler, B. (2003). *Tax morale: Theory and empirical analysis of tax compliance. (Unpublished doctoral thesis),University of Basel.* Retrieved from http://edoc.unibas.ch/56/

Torgler, B. (2013). What do we Know About Tax Morale and Tax Compliance? *Tax Compliance and Tax Morale*, (January 2001). https://doi.org/10.4337/9781847207203.00006