
The Effect of Tax Literacy, Tax Justice, and Tax Law Enforcement on Non-Employee Taxpayer Compliance Through Tax Morale as an Intervening Variable

Anissa Yuniar Larasati ¹, Bani Binekas ²

Abstract:

Taxes have an important role for Indonesia, one of the main functions of taxes is that taxes are a source of state revenue intended for the realization of the welfare and prosperity of the nation. Self Assessment System requires a change in attitude (awareness) of taxpayers to pay taxes voluntarily (voluntary compliance). Voluntary compliance with tax obligations is the backbone of the Self Assessment System. The high and low level of people's compliance in paying taxes is influenced by internal factors and also external factors. In this study, the internal factors that will be examined are tax literacy and tax morale factors, while the external factors studied are the variables of Tax Justice and Tax Law Enforcement. The research method used is to use descriptive research methods through a quantitative approach. The data collection technique used in this study, namely primary data. This study uses Path Analysis in testing data. Primary data obtained through questionnaire techniques distributed to 60 non-employee individual taxpayers in the Cibeunying Pratama KPP area. And will be tested using SPSS v.26. Based on the results of the path analysis test, it is known that tax literacy, tax justice, and tax law enforcement have no indirect effect on non-employee taxpayer compliance through tax morale at KPP Pratama Cibeunying.

Keywords: Tax literacy; Tax justice; Tax law enforcement; Taxpayer compliance; Tax morale.

1. Introduction

Taxes have an important role for Indonesia. One of the main functions of taxes is that they are a source of state revenue intended for the realization of the welfare and prosperity of the nation. (Pratiwi, 2023). The state relies on taxes as its backbone, as taxes accounted for 81.7% of the state revenue in 2022.

The self-assessment system requires a change in the attitude (awareness) of taxpayers to pay taxes voluntarily (voluntary compliance). Voluntary compliance with tax obligations is the backbone of the self-assessment system. (Sigit, 2020). According to Hadi Purnomo, Indonesia's tax ratio is the lowest among G20 and

¹ Universitas Jenderal Achmad Yani, Indonesia. anissa.yuniar@lecture.unjani.ac.id

² Universitas Jenderal Achmad Yani, Indonesia. bani.binekas@lecture.unjani.ac.id

ASEAN countries. Indonesia's tax ratio is still below 10 percent, or still a single digit. While most of the G20 and ASEAN countries are already above 10 percent or double digits (Liputan6, 2022).

Currently, the tax ratio in Indonesia is still below 10%. Problems related to compliance ratios that tend to be low are also experienced at the Cibeunying Tax Office, especially for non-employee individual taxpayer compliance, which has never reached the target described in Table 1.

Table 1. Compliance Ratio of Non-Employee Individual Taxpayers Submitting Annual Tax Return 2018-2022

Tax Year	Registered Taxpayers are Required to SPT	Registered Taxpayers are Required to SPT	Compliance Ratio
2018	11.115	9.267	83%
2019	12.616	9.432	74%
2020	12.803	10.908	85%
2021	12.474	8.344	66%
2022	13.523	11.795	87%

Source: Data processed

Taxpayer compliance is an important aspect considering that the Indonesian tax system adheres to the self-assessment system, in which the process absolutely gives taxpayers trust to calculate, pay, and report their obligations (Pajak P., 2017). Therefore, tax law enforcement is necessary to ensure state revenue and encourage voluntary tax payment by citizens (Ardin et al., 2022). The high and low level of people's compliance with paying taxes is influenced by both internal and external factors. Internal factors in tax compliance include religiosity and awareness. Taxpayer compliance can also be affected by external factors such as news of corruption among tax officials, the ease of public services, and advertisements (Tahar & Rachman, 2014). In this study, the internal factors to be examined are tax literacy and tax morale factors, while the external factors studied are the variables of tax justice and tax law enforcement.

Currently, Indonesia is again saturated with news about Rafael Alun, a tax employee who is suspected of tax evasion. In this case, the Director General of Taxes at the Ministry of Finance, Suryo Utomo, is worried that it will have a negative impact, give a negative stigma to other tax employees, and could have an impact on the decline in taxpayer confidence in tax institutions. (Faqr, 2023). The mode of tax corruption is usually a negotiation between taxpayers and tax officials. This practice is called illegal tax avoidance or tax evasion. (Catrine, 2020).

Tax literacy is the process of developing dynamically and is linked to the skills and confidence to be aware of and understand the factors in tax decisions, as well as the tax consequences of taxpayer decisions and the use of knowledge in choosing according to the information and decisions related to various transactions

(Wassermann & Bornman, 2020). According to Laksmi et al. (2022) Tax literacy has an important effect on the level of taxpayer compliance, law enforcement, and tax justice. In addition to tax skills and awareness, according to (Anggraeni Dwijayanti & Pratama, 2021), The dominant tax compliance literature is the perception of fairness, where a fair tax is described if a greater tax burden is borne by individuals who are more financially able to pay taxes. However, based on all of the above, tax morale can be an important determinant of voluntary compliance. The motivation to pay tax will emerge as a moral obligation (Alm & Torgler, 2006).

This research will provide urgency in the form of knowledge contributions related to how much influence tax literacy, law enforcement, and tax justice have on non-employee taxpayer compliance through tax morale as an intervening variable in fulfilling their tax obligations, with various references from previous research both from journals, books, and tax laws, which in turn can be used as comparison and reference material for further research. Based on the background described above, researchers are interested in conducting research with the title *The Effect of Tax Literacy, Tax Justice, and Tax Law Enforcement on Non-Employee Taxpayer Compliance Through Tax Morale as an Intervening Variable*. Based on the problem formulation and framework that have been described, the purpose of this study, in connection with the problems previously described, is to determine the effect of service, understanding, and fiscal preferences on taxpayer compliance.

Nurcahya & Kuniawati (2022), shows that perceptions of fairness, the level of tax rates, financial difficulties, and the possibility of being examined and subject to punishment have no significant effect on tax morale in Go-Jek Indonesia partners. While the study of Ardin et al. (2022), The results showed that the procedures carried out by the tax authorities in order to improve tax compliance through voluntary disclosure program activities are one of the applications of state administrative law.

Agun et al. (2022) in their analysis, he found that tax knowledge, tax socialization, tax sanctions, and taxpayer awareness have a positive effect on taxpayer compliance with paying taxes. Knowledge about taxation, including obligations, rights, and sanctions for violating tax norms, is essential for taxpayers.

Research by Tony Nwanji, Damilola Eluyela, Bitrus Godo, and Adekunle Adegbayegun (2022) found that tax justice has a significant but negative effect, which indicates that tax justice is very important in tax compliance decisions. Meanwhile, tax knowledge has a significant positive effect on taxpayer compliance.

Study from Paat et al. (2021), Indicates that distributive justice, tax morality, and taxpayer satisfaction have positive effects on taxpayer compliance, with taxpayer satisfaction mediating the relationship between tax morality and compliance. Additionally, the indirect effect of taxpayer satisfaction variables yields positive and significant results on taxpayer compliance. Research on factors affecting the non-

employee individual taxpayer compliance variable has been carried out by various previous researchers. In this case, researchers want to prove that tax literacy, law enforcement, tax justice, and tax morale are proven to affect non-employee individual taxpayer compliance. Because in the results of previous studies there were research pros and cons, some had an effect and some had no effect, and the subjects and objects of research studied were different, which were expected to provide research novelty. This means that it has not been determined which variable is most dominant in the compliance of non-employee individual taxpayers; therefore, further research needs to be carried out in order to prove the results.

2. Theoretical Background

Attribution Theory

Fritz Heider (1958) developed Attribution Theory, which discusses how individuals seek and give meaning to the behavior of others and themselves. The theory discusses how individuals seek and give meaning to the behavior of others and themselves. This theory argues that a person's behavior is determined by a combination of internal and external forces. Internal forces are factors that come from within a person, such as ability or effort, while external forces are factors that come from outside, such as difficulties at work or luck (Rahmawati, 2020). Attribution refers to how people explain the causes of the behavior of others or themselves. Attribution theory states that when an individual observes the behavior of others, they will try to determine whether the behavior is internal or external. As a result, individuals are motivated to understand their environment and the reasons behind events.

Tax literacy

Tax literacy is knowledge about the concept of general provisions in the field of taxation, types of taxes that apply in Indonesia, tax subjects, tax objects, tax rates, calculation of taxes payable, recording taxes payable, and tax reporting. (Fauziah, 2016).

Tax law

Tax law itself is a set of laws that regulate the relationship between the state, individuals, and an entity that is obliged to pay taxes, including the government's authority to put back someone's wealth for the community. The aim is to provide clear and firm rules for taxation provisions and examine the conditions of the community's ability to pay tax levies. Tax law is all legal provisions that contain regulations on the relationship between the taxpayer group (community) and the tax collector group (government), along with rights and obligations in a taxation. (Larasati, 2022).

Tax justice

Tax justice has two measurements for assessing fairness, namely the benefit approach and the ability to pay approach. The benefit approach is based on the benefits of government services received by taxpayers, where the tax burden on each taxpayer is based on the amount of economic benefits and uses received. The greater the benefits received by the taxpayer, the greater the tax burden, and vice versa. While the ability to pay approach is based on the individual's ability to pay taxes, the level of prosperity becomes the basis for the ability to pay taxes, and its measurement is based on the level of income, amount of wealth, or individual consumption expenditure. The greater the tax burden to be paid, the higher the individual's income. Tax disputes occur when taxpayers feel that there is no justice for tax collection, which makes them non-compliant with taxes. (Anggraeni Dwijayanti & Pratama, 2021). Realizing tax justice creates a sense of trust in the government, encouraging every taxpayer to willingly fulfill their tax obligations. Tax justice is measured using three indicators: (1) horizontal and vertical justice in tax collection; (2) justice in the preparation of tax laws; and (3) justice in the application of tax provisions.

Tax Morale

Tax morale is an intrinsic motivation to comply with tax provisions (Kasper, 2016). Meanwhile, according to other literature, tax morale is an individual's intrinsic motivation to act, which is based on values influenced by cultural norms to pay taxes. (Nurcahya & Kuniawati, 2022).

Kepatuhan Wajib Pajak

Tax compliance is the fulfillment of all tax obligations and taxation rights. Taxpayers are said to be compliant (tax compliance) if the income reported is appropriate, the tax return (SPT) is reported, and the amount of tax payable is paid on time (Nurmantu, 2005). The criteria for taxpayer compliance are in the Decree of the Minister of Finance Number 544/KMK.04/2000.

3. Methodology

The type of research used based on the research objectives is associative, which is research that examines the relationship between two or more variables. Based on the level of explanation, this research is explanatory research, which is research that intends to explain the position of the variables studied and the relationship between one variable and another. Primary data is obtained through direct questionnaire techniques, while secondary data is obtained from the results of questionnaires distributed and related to the variables studied. The sampling in this study used simple random sampling. The number of research samples was determined using the Roscoe Formula (Sugiyono, 2019). So the minimum sample obtained in this study was 50 non-employee WPOPs, while in this study the number of samples used was 60 non-employee WPOPs, so it was more than the minimum sample limit required. This research will test path analysis using the SPSS test application.

Researchers used path analysis with SPSS 26 software for data analysis. The use of path analysis is made with the consideration that the relationship pattern between the variables in this study is causal. Sugiyono (2019) explains that a causal relationship is a causal relationship. So here there are independent variables (variables that affect), intervening variables, and dependent variables (variables that are affected).

The research to be conducted consists of three independent variables, namely Tax Literacy (X_1), Tax Fairness (X_2), and Tax Justice (X_3), one intervening variable, namely Transfer Pricing (Y), and one dependent variable, namely Tax Avoidance (Z). Based on the relationship between the independent variables and the dependent variable, the authors describe a path diagram that reflects the paradigm of the relationship between variables, as shown in Figure 1.

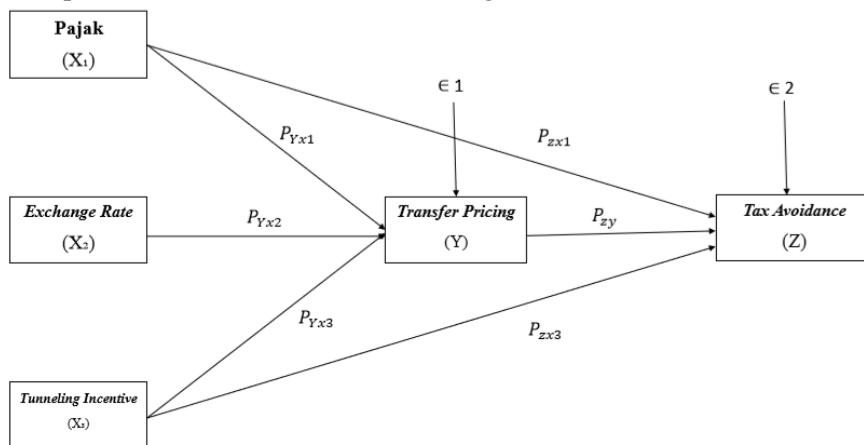


Figure 1. Path Analysis Structure

Keterangan:

Pik	= path analysis
X_1	= tax
X_2	= Exchange Rate
X_3	= Tunneling Incentive
Y	= Transfer Pricing
Z	= Tax Avoidance
ϵ_1, ϵ_2	= Residual Factor

4. Empirical Findings/Result

Regression Analysis Model I**Table 2. Regression Analysis Results Model I**

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1(Constant)	21.206	3.634		5.836	.000
Literasi Pajak (X1)	-.051	.063	-.107	-.804	.425
Keadilan Pajak (X2)	-.010	.148	-.009	-.068	.946
Penegakan Hukum (X3)	.228	.135	.225	1.685	.098

a. Dependent Variable: Tax Morale (Z)

Based on the SPSS test results above, the regression equation that reflects the variables in this study is

$$Z = 21,206 - 0,051 X_1 - 0,010 X_2 + 0,228 X_3 + E_1 \quad (1)$$

Z = Tax Morale

X_1 = Literasi Pajak

X_2 = Keadilan Pajak

X_3 = Penegakan Hukum Pajak

The constant value (a) has a positive value of 21.206. The positive sign means that it shows a unidirectional influence between the independent variable and the dependent variable. This shows that if all independent variables, including tax literacy (X1), tax justice (X2), and tax law enforcement (X3), are worth 0 percent or have no change, then the value of tax morale is 21.206.

The X1 regression coefficient is -0.051, which indicates that each increase in the tax literacy variable by one unit will reduce tax morale by 0.051 units of value, with other variables being constant. The regression coefficient X2 is -0.010; this indicates that each increase in the tax justice variable by one unit will reduce tax morale by 0.010 unit values, with other variables being constant. The X3 regression coefficient is 0.228; this indicates that each increase in the tax law enforcement variable by one unit will increase law enforcement by 0.228 unit value, with other variables being constant.

The hypothesis tests the regression line to determine the magnitude of the influence of tax literacy variable (X1), tax justice (X2), and tax enforcement (X3) on taxpayer compliance (Y).

Regression Determination Coefficient Analysis Model I**Table 3. Results of Regression Determination Coefficient Analysis Model I**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.263 ^a	.069	.019	3.30780

a. Predictors: (Constant), Penegakan Hukum (X3), Literasi Pajak (X1), Keadilan Pajak (X2)

Based on Table 3, the adjusted R² value is 0.019. This shows that the variation in tax literacy, tax justice, and law enforcement variables can explain 1.9% of the variation in tax morale. While the remaining 98.1% is explained by other factors not included in this research model.

Joint Significance Test (F test) Regression Model 1**Table 4. Analysis Results of Joint Significance Testing**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	45.607	3	15.202	1.389	.255 ^b
1 Residual	612.726	56	10.942		
Total	658.333	59			

a. Dependent Variable: Tax Morale (Z)

b. Predictors: (Constant), Penegakan Hukum (X3), Literasi Pajak (X1), Keadilan Pajak (X2)

Table 4 above shows that we obtained a value of Fcount = 1.389 with a significant value of 0.255. From the F table for free degrees df1 = k = 4 and df2 = n-k-1 = 60-3-1 = 55, the Ftable value = 2.769 is obtained. The value of Fcount = 1.389 is smaller than Ftable = 2.769, or the significance value is greater than the alpha value ($\alpha = 0.05$). The result of the statistical hypothesis test decision is to accept the null hypothesis (H0) and reject the alternative hypothesis (H1). The results obtained mean that there is no significant effect of tax literacy, tax justice, or law enforcement on non-employee tax compliance.

Hypothesis Test**Table 5. Path Analysis Hypothesis Test Results Substructure 1 Equation**

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1(Constant)	21.206	3.634			5.836	.000
Tax Literacy (X1)	-.051	.063	-.107		-.804	.425
Tax Justice (X2)	-.010	.148	-.009		-.068	.946
Law enforcement (X3)	.228	.135	.225		1.685	.098

a. Dependent Variable: Tax Morale (Z)

Based on table 5, the tcount value for the relationship between tax literacy and tax morale is -0.804 with a significance value of 0.425. This shows that $t_{count} < t_{table}$, namely $-0.804 < -2.004$, and significance greater than 0.05, namely $0.425 > 0.05$. These results indicate that H_0 is accepted, suggesting that tax literacy has no effect on tax morale. Based on table 5, the tcount value for the relationship between tax justice and tax morale is -0.068 with a significance value of 0.946. These results show that $t_{count} < t_{table}$, namely $-0.068 < -2.004$, and significance greater than 0.05, namely $0.946 > 0.05$. These results indicate that H_0 is accepted, suggesting that tax justice has no effect on tax morale. Based on table 5, the tcount value for the relationship between tax law enforcement and tax morale is 1.685 with a significance value of 0.098. These results show that $t_{count} < t_{table}$, which is $0.791 < 2.004$, and significance is greater than 0.05, which is $0.098 > 0.05$. These results indicate that H_0 is accepted, suggesting that tax law enforcement has no effect on tax morale.

Tabel 6. Hasil Uji Hipotesis Analisis Jalur Persamaan Substruktur 2

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1(Constant)	4.562	4.061		1.124	.266
Tax Literacy (X1)	.007	.056	.015	.132	.895
Tax Justice (X2)	.288	.131	.253	2.200	.032
Law enforcement (X3)	.417	.122	.400	3.407	.001
Tax Morale (Z)	.190	.118	.185	1.617	.112

a. Dependent Variable: Kepatuhan Pajak (Y)

Based on table 6, the tcount value for the relationship between tax literacy and taxpayer compliance is 0.132 with a significance value of 0.895. This shows that $t_{count} < t_{table}$, namely $0.132 < 2.004$, and significance greater than 0.05, namely $0.895 > 0.05$. These results indicate that H_0 is accepted, suggesting that tax literacy has no effect on non-employee taxpayer compliance.

Based on table 6, the tcount value for the relationship between tax justice and k is 2.220 with a significance value of 0.032. These results show that $t_{count} > t_{table}$, namely $2.220 > 2.004$, and a significance value smaller than 0.05, namely $0.032 < 0.05$. Based on the significance value, we can conclude that H_0 is rejected, indicating that tax justice affects the compliance of non-employee taxpayers.

Based on table 6, the tcount value for the relationship between tax law enforcement and taxpayer compliance is 3.407 with a significance value of 0.001. These results show that $t_{count} > t_{table}$, namely $3.407 > 2.004$, and a significance value greater than 0.05, namely $0.001 > 0.05$. These results indicate that H_0 is rejected, implying that tax law enforcement affects taxpayer compliance.

Based on table 6, the tcount value for the relationship between tax morale and taxpayer compliance is 1.617 with a significance value of 0.112. These results show that $t_{count} < t_{table}$, namely $1.617 < 2.004$, and a significance value greater than 0.05, namely $0.112 > 0.05$. Based on the significance value, we can conclude that H_0 is accepted, indicating that tax morale does not affect non-employee taxpayer compliance.

Sobel Test

The Effect of Tax Literacy on Non-Employee Taxpayer Compliance with Tax Morale as an Intervening Variable

Based on the mediating effect shown by multiplying the coefficient -0.107×0.185 by -0.01979 , a Sobel test will be carried out to see the significant level using the Sobel test calculator as follows:

Table 7. Sobel Test of the Effect of Tax Literacy on Non-Employee Taxpayer Compliance with Tax Morale as Intervening

Sobel test statistic:	-0.72326077
One-tailed probability:	0.23475985
Two-tailed probability:	0.46951969

Based on the results of the figure above, it shows that the t level is $-0.7232 < t_{table}$ 2.004 with a significance greater than 0.05, which is 0.46. It can be concluded that the mediation coefficient on the relationship between tax literacy and non-employee taxpayer compliance is not significant.

The Effect of Tax Justice on Non-Employee Taxpayer Compliance, with Tax Morale as an Intervening Factor

Based on the mediating effect shown by multiplying the coefficient -0.009×0.185 by -0.001665 , a Sobel test will be carried out to see the significant level using the Sobel test calculator as follows:

Table 8. Sobel Test of the Effect of Tax Justice on Non-Employee Taxpayer Compliance with Tax Morale as Intervening

Sobel test statistic:	-0.06750816
One-tailed probability:	0.47308858
Two-tailed probability:	0.94617717

Based on the results of the figure above, it shows that the t level is $-0.0675 < t_{table}$ 2.004 with a significance greater than 0.05, which is 0.946. It can be concluded that the mediation coefficient on the relationship between tax justice and non-employee taxpayer compliance is not significant.

The Effect of Tax Law Enforcement on Non-Employee Taxpayers Compliance with Tax Morale as Intervening

Based on the mediating effect shown by multiplying the coefficient of 0.225×0.185 by 0.041625 , a Sobel test will be conducted to see the level of significance using the Sobel test calculator as follows:

Table 9. Sobel Test of the Effect of Tax Law Enforcement on Non-Employee Taxpayer Compliance with Tax Morale as Intervening

Sobel test statistic:	1.16539747
One-tailed probability:	0.12192907
Two-tailed probability:	0.24385814

Based on the results of the figure above, it shows that the t level is $1.165 < t$ table 2.004 with a significance greater than 0.05 , which is 0.2438 . It can be concluded that the mediation coefficient on the relationship between tax law enforcement and non-employee taxpayer compliance is not significant.

5. Discussion

Effect of Tax Literacy on Tax Morale

The individual tax test results show a value of $0.804 < 2.004$ and also a significance value of $0.425 > 0.05$, so it can be concluded that H_0 is accepted, meaning that the tax literacy variable (X_1) in this study has no effect on tax morale (Z). Tax literacy does not directly affect tax morale. However, it can have an indirect impact on tax morale through other factors. Education plays a role in shaping tax morale, with more highly educated individuals showing higher levels of tax morale in countries with better-quality public services, fairer tax systems, and higher-quality institutions. (Alexander et al., 2018). While an increase in tax literacy may not result in a direct increase in tax morale, it may lead to an improvement in one's life but requires further research on causation (Rodriguez-Justicia & Theilen, 2018).

The effect of tax justice on tax morale

The individual tax test results show a value of $-0.608 < 2.004$ and also a significance value of $0.946 > 0.05$, so it can be concluded that H_0 is accepted, meaning that the tax justice variable (X_1) in this study has no effect on tax morale (Z). Tax justice does not affect tax morale. The impact of tax justice on tax morale may vary depending on factors such as financial literacy and the amount of tax owed (Nurcahya & Kuniawati, 2022). Therefore, it is important to consider the moderating effects of financial and tax literacy when examining the relationship between tax fairness and tax morale.

The effect of tax law enforcement on tax morale

The individual tax test results show a value of $-1.685 < 2.004$ and also a significance value of $0.098 > 0.05$. It can be concluded that H_0 is accepted, meaning that the tax law enforcement variable (X3) in this study has no effect on tax morale (Z). Tax law enforcement does not affect tax morale. The level of tax law enforcement does not influence the tax morale at KPP Cibeunying. Trust is very important for the functioning of institutions in state law enforcement (Hanba et al., 2022). Law enforcement agencies can increase public trust by acting ethically and morally and treating all people equally and impartially (Hidayat et al., 2023).

Effect of Tax Literacy on Taxpayer Compliance

The individual tax test results show a value of $-0.132 < 2.004$ and also a significance value of $0.895 > 0.05$. It can be concluded that H_0 is accepted, meaning that the tax literacy variable (X1) in this study has no effect on taxpayer compliance (Y). The results of this study are in line with research conducted by Yuliati & Fauzi (2020), where the high and low tax literacy possessed by taxpayers does not guarantee that taxpayers will behave obediently and obey in fulfilling their tax obligations as long as the knowledge and understanding possessed by the taxpayer is not applied.

The Effect of Tax Justice on Taxpayer Compliance The individual tax test results show a value of $-2.200 > 2.004$ and also a significance value of $0.032 < 0.05$, so it can be concluded that H_0 is rejected, meaning that the tax justice variable (X2) in this study has no effect on taxpayer compliance (Y). The results of this study are in line with research conducted by Anggraeni Dwijayanti & Pratama (2021) and Paat et al. (2021), where tax justice has a significant effect on taxpayer compliance. Individuals who perceive fairness in the tax system are more likely to comply with tax obligations, while those who perceive injustice are more likely to engage in tax evasion (Castañeda, 2023).

The Effect of Tax Law Enforcement on Taxpayer Compliance

The individual tax test results show a value of $-3.407 > 2.004$ and also a significance value of $0.001 < 0.05$, so it can be concluded that H_0 is rejected, meaning that the tax law enforcement variable (X3) in this study has an effect on taxpayer compliance (Y). The results of this study are in line with research conducted by Ardin et al. (2022), where the results of their research show that the procedures carried out by the tax authorities in order to improve tax compliance through voluntary disclosure programme activities are one of the applications of state administrative law. The firmness and fairness of tax law, coupled with public awareness, play an important role in increasing taxpayer compliance and the amount of tax revenue that will be used for development in an effort to realise public welfare (Larasati, 2022).

The Effect of Tax Literacy, Tax Justice, and Tax Law Enforcement on Non-Employee Taxpayer Compliance through Tax Morale as an Interim Variable

Based on the description of the analysis of the indirect influence of taxes on non-employee taxpayer compliance through tax morale, the unstandardized beta value for tax literacy is 0.007 and tax morale is 0.118, and the results show that tax literacy

is not significant (at 0.895), while tax morale is not significant (at 0.112). From the test results, it can be concluded that H_0 is accepted, meaning that indirectly, tax literacy has no effect on non-employee taxpayer compliance through tax morale. Meanwhile, the magnitude of the indirect (intervening) effect was tested for significance using the Sobel Test, and the result was a calculated t value of $-0.723 < t_{table} 2.004$ (no intervening effect), meaning that tax morale cannot indirectly influence the relationship between tax literacy and mandatory compliance. non-employee tax.

Based on the description of the analysis of the indirect influence of taxes on non-employee taxpayer compliance through tax morale, the unstandardized beta value for tax fairness is 0.288 and tax morale is 0.118, and the results show that tax literacy is significant (at 0.032), while tax morale is not significant (at 0.112). From the test results, it can be concluded that H_0 is accepted, meaning that indirectly, tax fairness has no effect on non-employee taxpayer compliance through tax morale. Meanwhile, the magnitude of the indirect (intervening) effect was tested for significance using the Sobel Test, and the result was a calculated t value of $-0.067 < t_{table} 2.004$ (no intervening effect), meaning that tax morale cannot indirectly influence the relationship between tax fairness and mandatory compliance. non-employee tax.

Based on the description of the analysis of the indirect influence of taxes on non-employee taxpayer compliance through tax morale, the unstandardized beta value for tax law enforcement is 0.417 and tax morale is 0.118, and the results show that tax literacy is significant (at 0.001), while tax morale is not significant (at 0.112). From the results of this test, it can be concluded that H_0 is accepted, meaning that indirectly, tax law enforcement has no effect on non-employee taxpayer compliance through tax morale. Meanwhile, the magnitude of the indirect (intervening) effect was tested for significance using the Sobel Test, and the result was a calculated t value of $1.165 < t_{table} 2.004$ (no intervening effect), meaning that tax morale cannot indirectly influence the relationship between tax law enforcement and mandatory compliance. non-employee tax.

According to (Yusuf, 2023) this happens because of a moral dilemma in making a decision. Many events cause dilemmas in everyday life. A moral dilemma is a situation that confronts between two choices, but neither of the two choices is considered the right way out.

6. Conclusion

Based on the results and discussion that have been described, it can be concluded that there is partially no influence between tax literacy variables and tax morale on non-employee individual taxpayers at KPP Cibeunying. Partially, there is no influence between the tax justice variable and tax morale on non-employee individual taxpayers at KPP Cibeunying. Partially, there is no influence between the

tax law enforcement variable and tax morale on non-employee individual taxpayers at KPP Cibeunying. Partially, there is no influence between the tax literacy variable and the compliance of non-employee taxpayers at KPP Cibeunying. Partially, there is an influence between the tax justice variable and the compliance of non-employee taxpayers at KPP Cibeunying. Partially, there is an influence between the tax law enforcement variable and the compliance of non-employee taxpayers at KPP Cibeunying. Tax literacy has no indirect effect on non-employee taxpayer compliance through tax morale at KPP Cibeunying. Tax justice has no indirect effect on non-employee taxpayer compliance through tax morale at KPP Cibeunying. Tax law enforcement has no indirect effect on non-employee taxpayer compliance through tax morale at KPP Cibeunying.

References:

- Agun, W. A. N. U., Datrini, L. K., & Amlayasa, A. A. B. (2022). Kepatuhan Wajib Pajak dalam Memenuhi Kewajiban Perpajakan Orang Pribadi. *WICAKSANA: Jurnal Lingkungan Dan Pembangunan*, 6(1), 23–31.
- Alexander, P., Balavac, M., Mukherjee, S., Lymer, A., & Massey, D. (2018). *Improving tax literacy and tax morale of young adults*. Department of Accounting, Finance & Economic, Bournemouth University.
- Alm, J., & Torgler, B. (2006). Culture Difference and Tax Morale in Europe and the United States. *Journal of Economic Psychology*, 27(2), 224–246.
- Anggraeni Dwijayanti, M. S., & Pratama, A. (2021). Pengaruh Religiusitas Dan Keadilan Pajak Pada Sikap Kepatuhan Wajib Pajak (Survei pada Wajib Pajak Orang Pribadi Pada Kantor Wilayah Direktorat Jenderal Pajak Jawa Barat I). *Jurnal Akuntansi Dan Pajak*, 22(01), 136.
- Ardin, A. T., Adiningsih, C. N., Sofyan, D. R., & Irawan, F. (2022). Tinjauan Hukum Administrasi Negara Terhadap Kepatuhan Wajib Pajak Dalam Program Pengungkapan Sukarela. *Journal of Law, Administration, and Social Science*, 2(1), 33–44.
- Castañeda, N. (2023). Fairness and Tax Morale in Developing Countries. *Studies in Comparative International Development*, 1–25. <https://doi.org/10.1007/S12116-023-09394-Z>
- Catrine. (2020). *Apa Bedanya Tax Avoidance Dan Tax Evasion?* Pajakku.Com. <https://www.pajakku.com/read/5f6ad6402712877582239046/Apa-Bedanya-Tax-Avoidance-dan-Tax-Evasion->
- Faqir, A. A. (2023). *Rafael Alun Minta Maaf Kasus Penganiayaan Mario Dandy Coreng Reputasi Kemenkeu*. Merdeka.Com. <https://www.merdeka.com/uang/rafael-alun-minta-maaf-kasus-penganiayaan-mario-dandy-coreng-reputasi-kemenkeu.html>
- Fauziah, N. (2016). Faktor-Faktor Yang Mempengaruhi Fraud Pada Satuan Kerja Pemerintah Daerah Kabupaten Temanggung. *AAJ: Accounting Analysis Journal*, 5(2).
- Hanba, O., Hanba, B., Andrushko, O., Denysovskiy, M., & Olytskiy, O. (2022). Trust, trust relations, legal relations: Correlation, interrelation and manifestation in the work of law enforcement agencies of modern European States. *Amazonia Investiga*, 11(58), 212–221. <https://doi.org/10.34069/Ai/2022.58.10.23>
- Hidayat, A. S., Yunus, N. R., & Helmi, M. I. (2023). Law Enforcement Ethics and Morality Contribution in Reducing the Culture of Corruption. *Education*, 3(4), 608–618. <https://doi.org/10.55677/ijssers/V03I4Y2023-11>
- Kasper, M. (2016). How do institutional, social, and individual factors shape tax compliance

- behavior? Evidence from 14 Eastern European countries. *Evidence From*, 14.
- Laksmi, K. W., Ariwangsa, I. G. N. O., Lasmi, N. W., & Sianipar, A. D. (2022). Pengaruh faktor-faktor Internal Diri Wajib Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 5(3), 1355–1359.
- Larasati, S. V. (2022). Peran hukum pajak dalam meningkatkan kepatuhan wajib pajak membayar pajak. *Jurnal Humaya: Jurnal Hukum, Humaniora, Masyarakat, Dan Budaya*, 2(1), 60–66.
- Liputan6. (2022). *Hadi Poernomo Ungkap Penyebab Tax Ratio Indonesia Masih Rendah*. Liputan6. <https://www.liputan6.com/bisnis/read/4611977/hadi-poernomo-ungkap-penyebab-tax-ratio-indonesia-masih-rendah>
- Nurchahya, S. D., & Kuniawati, L. (2022). Determinan Tax Morale Pada Orang Pribadi non Karyawan Studi Empiris Pada Mitra Go-Jek Indonesia. *Jurnal Kajian Ilmiah Perpajakan Indonesia*, 4(1), 82–106. <https://doi.org/10.52869/St.V4i1.101>
- Nurmantu, S. (2005). *Pengantar Perpajakan*. Granit.
- Paat, M. I., Sondakh, J. J., & Budiarso, N. S. (2021). Pengaruh Keadilan Distributif Dan Moralitas Pajak Terhadap Kepatuhan Wajib Pajak Dengan Variabel Intervening Kepuasan Wajib Pajak Hotel Di Kota Manado. *JURNAL Riset AKUNTANSI DAN AUDITING" GOODWILL"*, 12(2), 354–365.
- Pratiwi, R. Y. (2023). *Arti Penting Pajak Bagi Negara Dan Masyarakat*. Pajak.Com. <https://www.pajak.com/komunitas/opini-pajak/arti-penting-pajak-bagi-negara-dan-masyarakat/>
- Rodriguez-Justicia, D., & Theilen, B. (2018). Education and tax morale. *Journal of Economic Psychology*, 64, 18–48.
- Sigit. (2020). *Penerapan E-System Perpajakan*. Pajakku.Com. <https://www.pajakku.com/Read/5dae7b994c6a88754c08803e/penerapan-e-system-perpajakan>
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Tahar, A., & Rachman, A. K. (2014). Pengaruh faktor internal dan faktor eksternal terhadap kepatuhan wajib pajak. *Journal of Accounting and Investment*, 15(1), 56–67.
- Wassermann, M., & Bornman, M. (2020). Tax knowledge for the digital economy. *Journal of Economic and Financial Sciences*, 13(1), 1–11.
- Yuliati, N. N., & Fauzi, A. K. (2020). Literasi pajak, kualitas pelayanan, sanksi perpajakan dan kepatuhan wajib pajak UMKM. *Akuntansi Bisnis & Manajemen (ABM)*, 27(2).
- Yusuf, A. E. (2023). *Dilema Moral Dalam Pengambilan Keputusan*. Binus University Charter Building Development Center. <https://binus.ac.id/Character-Building/2023/08/Dilema-Moral-Dalam-Pengambilan-Keputusan/>