Voluntary Tax Compliance: Impact of Justice And Trust In Government Authorities

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ABSTRACT--*This study aims to analyze the influence of the tax dimension (general justice, exchange with the government, self-interests, special provisions, tax rate structure) by using trust in government authorities as a mediating variable. The population in this study is the Individual Taxpayer in Riau Province. Sampling technique used is purposive sampling. A total of 300 questionnaires were distributed to Individual Taxpayers in the cities of Pekanbaru, Bengkalis and Bangkinang, as many as 283 data can be processed. The results of the analysis with PLS show the exchange with the government and, self-interests and the tax rate have an important effect on voluntary compliance while general justice, special povicions do not directly influence voluntary compliance. General justice that have a significant effect on trust in the government, while other variables have no effect. The results of the analysis show that trust only mediates the influence of general justice on voluntary compliance.*

Keywords-- *General Justice, exchange with goverment, General Justice Self Interest, Special provisions, tax rate, Voluntary Tax Compliance, and Trust*

I.   INTRODUCTION

The low tax ratio in Indonesia, which is around 11% compared to neighboring countries that exceed 12 (merdeka.com 2017) is a serious problem because the government does not have sufficient funds to finance development. The government has made various efforts to improve tax compliance, but tax revenue is still not in line with expectations. Research shows that government policies do not effectively increase tax compliance.

There are 2 types of compliance in paying taxes, namely enforcedcompliance and voluntary compliance. So far, the compliance imposed on the basis of the mandate of the law will certainly get a response from the resistance, because after all the tax will reduce the ability of the taxpayer's economy. Therefore, the State government should not be ignorant of justice, but justice should not only be seen from the side of the taxpayer, but also regarding tax officials even to the level of the state who actually need the acceptance for the greatest prosperity (Iskandar, 2017)

In the long run, policies to increase forced compliance, such as using audits and tax fines will be less effective because a high tax ratio can only be achieved if there is a voluntary tax compliance (Kogler et al. 2013; Kirchler

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et al. 2008). Therefore, the tax authority should also consider the social-psychological variables that tend to increase voluntary tax compliance. Kastlunger et.al (2013) also conducted a slippery slope test in Italy and found evidence that trust was associated with voluntary compliance. Basri (2013) conducted a study of the slippery slope theory on taxpayers who did business in Pekanbaru indicating that the government's trust in increasing voluntary tax compliance.

Based on the description above, the research problem is formulated as follows: (1) Does the tax dimension (general justice, reciprocity with the government, personal interests, special provisions, tax rate structure) affect the trust in the government? (2) Does trust in the government influence voluntary tax compliance?, (3) Does the tax dimension (general justice, reciprocity with the government, personal interests, special provisions, tax rate structure) affect voluntary tax compliance?

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II.   LITERATURE REVIEW

2.1 The Slippery Slope Theory

One theory of tax compliance is the slippery slope model from Kirchler et al. (2008). This theory states that social psychology and deterrence variables determine the level of tax compliance. Psychological-social variables tend to affect voluntary tax compliance while deterrence variables tend to affect tax compliance based on fear of negative consequences (enforced tax compliance). Policies to increase voluntary tax compliance depend on the level of public trust in the authority Trust in authorities policies such as checks and tax fines tend to increase the perception of the power of the tax authorities which will affect enforced tax compliance.Kirchler et al. (2008) state that there is a possibility that the dimensions of strength and trust in authority The tax moderates each other in influencing compliance. Based on this slippery slope theory, the policy of increasing public trust in the tax authority must be prioritized in order to increase voluntary tax compliance.

2.2 Voluntary Tax Compliance

Compliance comes from the word obedient. According to the KBBI (Indonesian Dictionary), obedient means to be according to the command, obey the commands or rules and be disciplined. Compliance is obedient, obedient, submissive, obedient to the teachings or rules.

Although tax compliance is compelling and used for state purposes, tax collection cannot be carried out arbitrarily. This is clearly regulated in Article 23A of the 1945 Constitution, in which other compulsory taxes and taxation for state purposes are regulated by law. However, since the enactment of the 2015 Taxpayer Development Year (TDY), taxpayers are given the freedom to improve tax reports before the tax year ends in 2015 while depositing their tax deficiencies. Related to the 2015 TDY policy, the Directorate General of Taxes (DGT) through appeals, socialization and counseling, will ensure taxpayers voluntarily correct their tax reports.

2.3 Tax Justice

According Siahaan (2010),Tax justice is divided into three principal approaches, namely benefit principle, ability to pay, and horizontal and vertical justice. The benefit principle states that a tax system is said to be fair if the contribution given by each taxpayer is in accordance with the benefits or services obtained from the government. This government service includes various facilities provided by the government to improve the

welfare of the community. Justice in terms of ability to pay means that the taxpayer will pay the amount of tax owed in accordance with the conditions of the taxpayer. This means that taxpayers with equal income will have the same tax obligations. Horizontal justice is the perception of fairness of taxes paid compared to other people who have the same amount of wealth. Exchange equity is the fairness of taxes paid comparable to services or services provided by the government. Vertical justice is the reasonableness of taxes paid by taxpayers compared to other people who have more wealth. The principle of vertical justice means that people who have greater ability must pay more taxes.

2.4. Trust in authority

The definition of trust refers to a situation that involves the trustor who is willing to depend on the actions of the trustee. The trustor voluntarily or is forced not to be able to control the actions of the trustee. This resulted in the trustor not getting definite results on what was done by the trustee, and could only develop and evaluate expectations. This uncertainty will create a risk of failure or damage to trust in the trustor if the trustee does not behave according to his expectations (Walter, 2010).

Trust can also be concluded as an attribution that someone does about the motives of an authority accompanied by beliefs about competency of authority both in terms of communication, behavior, openness, honesty, caring, and reliability. When trust is formed, a person will feel the same goals, norms, and values as the related parties (Coleman, 2006).

2.5 Hypothesis Development

Effect of Tax Justice on Voluntary Tax Compliance

Justice is a perception of individual equity as a tax system. At the time the taxpayer felt unfair to the tax paid, it will affect the intention to behave disobediently. The relationship between tax justice and tax compliance shows is negative (Torgler, 2006). In the broader public tax the level of tax compliance may be less if the perception of the taxation system is unfair (Allingham and Sandmo, 1972). Conversely, if people understand that the tax system is fair, voluntary compliance is expected to increase (Kirchler, Hoelzl and Wahl, 2008).

Based on the description above, the hypothesis of tis proposedproposed is:

H1a : general justice have significan effect on voluntary compliance

H1b : exchange with government have significant effect on voluntary compliance

H1c :Self Interest have significant effect on voluntary compliance

H1d :Special provisions have significant effect on voluntary compliance

H1e :Tax rate have significant effect on voluntary compliance

Effect of Tax Justice on Trust in authortity

Justice and trust in authority can explain the relationship between authority and citizens (De Cremer & Tyler, 2007). If the individual feels that the authority has implemented a fair procedure, then that person will be more confident in authority (Murphy, 2004). In taxation, the relationship between taxpayers and authorities depends on the existence of trust and cooperation for tax compliance. The fair treatment received by taxpayers will be done to

increase their trust and trust in the tax authorities and assist in achieving high tax compliance. Based on the description above, the hypothesis are formulated:

H2a : general justice have significant effect on trust

H2b : exchange with government have significant effect on trust

H2c : Self Interest have significant effect ontrust

H2d : Special provisions have significant effect on voluntary compliance

H2e : Tax ratehave significant effect on trust

Effect of Trust in authority on Voluntary Tax Compliance

Trust emphasizes the relationship between taxpayers and tax authority resulting from the taxpayer's trust in Indonesia's tax authorities. If the taxpayer has high confidence in the tax authority, tax compliance is considered to increase as well (Kastlunger et al., 2013). Wahl, et al (2010) in their study studying influence. Power and trust in tax payments have a positive impact from the power and trust in tax payments. Highly reliable and trustworthy tax authorities can increase tax compliance both voluntarily and through implementation.

H3 : Trust on government authorities have significant effect on voluntary compliacne

Tax Justice affects Tax Compliance mediated by Trust in the government

Trust is a factor that can strengthen the relationship between fairness and tax compliance as a mediator (Murphy, 2004). Trust is considered an indicator to assess the level of fairness (Konovsky& Pugh, 1994). Therefore, in addition to having a direct impact on tax compliance, the relationship between fairness and voluntary tax compliance also correlates with trust in tax authority. Based on the description above, it is hypothesized:

H4a : Trust on government medieted relationship general justice with voluntary compliance

H4b : Trust on government mediated exchange with government with voluntary compliance

H4c : Trust on government mediated self interst with voluntary compliance

H4d :Trust on government mediated special provisions with voluntary compliance

H4e : Trust on government mediated tax rate with voluntary compliance

III.   RESEARCH METHODS

3.1Population and Sample

The population in this study is the Individual Taxpayer in Riau Province. Sampling technique used is purposive sampling with criteria: The study area was selected based on the number of taxpayers who have a business, namely in the city of Pekanbaru, Kampar and Bengkalis, taxpayers registered in KPP or KP2KP.Individual taxpayer who has a business and an NPWP has been more than one year.

3.2 Types of Data and Data Sources

The type of data in this study is qualitative data in the form of taxpayer perceptions. While the data source in this study is primary data, namely data obtained directly from the source.

3.3. Data collection technique

Data collection was carried out by delivering questionnaires directly to respondents in this study. The researcher collected the questionnaire that had been filled in by the respondent at the specified time.

3.4.MeasurementofVariable

Voluntary Compliance

Current compliance means that taxpayers have a willingness to fulfill their tax obligations in accordance with applicable regulations without the need to conduct examinations, obtrusive investigations, warnings or threats and the application of both legal and administrative sanctions (James quoted by Gunadi (2005). Voluntary compliance is used 5 items that ask the attitude of the taxpayer for the payment of taxes, namely tax should be done, paying taxes is a contribution to the State and others, paying taxes is a natural thing and indeed as a duty of citizens.

Trust in government authorities.

Kirchler, Hoelzl, and Wahl (2008) define trust as the general opinion of individuals and social groups that tax authorities are benevolent and work profitably for the common good. They refer to the relational aspects of trust (Eberl 2003) and the concept of social trust. To measure trust in government authorities three questions are used that measure perceptions of the government's fair actions, perceptions of power that are more prominent.

Tax Justice

Justice is the perception of the fairness of taxes paid by taxpayers compared to the reciprocity felt by taxpayers. Justice uses five dimensions of tax justice used in Azmi and Perumal (2008) research, namely general fairness, reciprocity with the government (exchange with government), personal interest (self-interest), this dimension is related to whether the amount of tax Taxpayers paid special provisions, tax rate structure.

All of these variables are measured using a 5-point Likert scale with rank 1 = strongly disagree up to 5 = strongly agree

3.5 Data analysis technique

In this research, the technical analysis used is Structural Equation Modeling (SEM) by using a data analysis tool for Warp Partial Least Square (PLS). PLS is a variance-based structural equation analysis (SEM) that can simultaneously test measurement models while testing structural models (Hartono, 2011).

IV.   ANALYSIS

4.1 General Overview of Respondents

This research was conducted on individual taxpayers who have businesses in Bengkalis, Kampar and Pekanbaru. A total of 300 questionnaires were distributed directly to respondents in 3 regions with details of each of the 100 questionnaires. From the questionnaires distributed, the number of questionnaires collected was 300 questionnaires and a questionnaire that could be processed as many as 283 questionnaires. Here are the details

Tabel 4.1: Overview Questionvaire

Explanation	Total
Number of questionnaires distributed and collected	300
Number ov invalid quistionnaire	(17)
Number of valid questionnaire/data	283

4.2 Descriptive Statistics

The results of descriptive analysis can be seen in the table 4.2 below:

Tabel 4.2: Descriptive Statistics

Variable	N	Theoretical range		Practice range		Mean	Std. Deviation
		Minimum	Maximum	Minimum	Maximum		
General justice (KSU)	283	5	25	12	25	17,86	1,943
Exchange with Government (TPB)	283	3	15	6	12	10,43	1,581
Self Interest(KPB)	283	3	15	6	13	10,84	1,304
Special provisions(KKK)	283	3	15	8	15	11,22	1,200
Tax rate (ST)	283	4	20	5	20	12,66	2,352
Trust in authorities (KC)	283	7	35	15	30	24,50	2,735
Voluntary compliance (KS)	283	10	50	30	44	37,61	2,086

Descriptive statistics show data in the mean range. The standard deviation value is smaller than the mean value, then the mean value can be used as a representation of the entire data

4.3 Inner Model Test Results

Model Measurement

Evaluation of the measurement model (outer model) is done to assess the reliability and validity of the latent construct forming indicators (Ghozali and Latan, 2014: 91). Outer models with reflective indicators are evaluated through confirmatory factor analysis using the MTMM (MultiTrait-MultiMethod) approach by testing convergent validity and discriminant validity (Campbell and Fiske in Latan&Ghozali, 2012: 78). The measurement is done by testing the response bias, validity and reliability.

General Method Bias Test (Common Method Bias)

The bias test results of the general method (common method bias) by looking at the full collinearity VIF value of each variable in this study, can be seen in table 4.3.

Tabel 4.3: *Full Collinearity VIF* Konstruk

KSU	TBP	KPB	KKK	ST	KC	KS
1.664	1.029	1.273	1.035	1.047	1.435	1.052

In table 4.3 above can be seen the full collinearity VIF value of all constructs (first Order Construct) has the value "Full CollinearityVIF "below 3.3. It can be concluded that it is free from collinearity or biased common method.

V.   RESULT OF TEST VALIDITY

Convergent validity aims to test the correlation between items / indicators to measure constructs. Convergent validity test results by looking at the indicator value loading or loading factor of each indicator in the transparency construct in this study can be seen in table 4.4

Table 4.4: Loading faktor

	KSU	TBP	KPB	KKK	ST	KC	KS	Type		P Value
KSU1	**(0.838)**	0.052	0.138	0.042	-0.057	0.077	-0.079	Reflective	0.052	<0.001
KSU2	**(0.832)**	-0.120	0.066	-0.112	0.000	0.130	0.056	Reflective	0.052	<0.001
KSU3	**(0.695)**	0.035	-0.159	-0.002	-0.049	-0.063	-0.003	Reflective	0.053	<0.001
KSU4	**(0.552)**	0.057	-0.111	0.107	0.149	-0.233	0.039	Reflective	0.054	<0.001
TBP1	0.139	**(0.770)**	0.004	-0.077	0.092	-0.001	-0.080	Reflective	0.052	<0.001
TBP2	-0.085	**(0.831)**	0.084	0.063	-0.085	0.060	0.032	Reflective	0.052	<0.001
TBP3	-0.044	**(0.820)**	-0.089	0.009	0.000	-0.059	0.042	Reflective	0.052	<0.001
KPB2	-0.028	0.034	**(0.894)**	0.046	0.020	-0.176	-0.003	Reflective	0.051	<0.001
KPB3	0.028	-0.034	**(0.894)**	-0.046	-0.020	0.176	0.003	Reflective	0.051	<0.001
KKK1	-0.008	-0.019	0.064	**(0.703)**	-0.076	-0.095	0.012	Reflective	0.053	<0.001
KKK2	-0.072	0.005	-0.044	**(0.799)**	-0.133	0.025	-0.042	Reflective	0.052	<0.001
KKK3	0.081	0.012	-0.012	**(0.783)**	0.203	0.060	0.032	Reflective	0.052	<0.001
ST2	-0.141	0.023	-0.028	0.026	**(0.790)**	0.048	0.032	Reflective	0.052	<0.001
ST3	0.007	0.044	0.156	-0.051	**(0.810)**	0.006	0.022	Reflective	0.052	<0.001
ST4	0.121	-0.062	-0.120	0.024	**(0.868)**	-0.050	-0.050	Reflective	0.052	<0.001
KC2	0.063	0.068	0.114	0.020	-0.012	**(0.765)**	-0.067	Reflective	0.053	<0.001
KC4	0.054	-0.031	0.016	-0.055	0.026	**(0.823)**	-0.064	Reflective	0.052	<0.001
KC5	-0.034	0.011	-0.250	0.078	0.046	**(0.596)**	0.242	Reflective	0.054	<0.001

KC7	-0.114	-0.052	0.077	-0.026	-0.063	**(0.635)**	-0.063	Reflective	0.054	<0.001
KS2	0.229	-0.082	0.074	0.000	0.107	-0.245	**(0.587)**	Reflective	0.054	<0.001
KS9	-0.112	0.071	-0.119	0.070	-0.108	0.106	**(0.748)**	Reflective	0.053	<0.001
KS10	-0.062	-0.005	0.055	-0.064	0.021	0.079	**(0.822)**	Reflective	0.052	<0.001

The analysis shows that there is an indicator loading value above 0.5 after dropping some indicators that have a loading value below 0.5.

VI.   DISCRIMINANT VALIDITY TEST RESULTS

The validity of the discriminantaims to test items/indicators from two constructs that should not be highly correlated (Ghozali&Latan, 2014: 91). Discriminant validity of the measurement model with reflective indicators was assessed based on cross loading measurements with constructs and square roots average variance extracted (AVE). The test results can be seen in table 4.4 by looking at the value of cross loading.

Tabel 4.4: Correlations among l.vs. with sq. rts. of AVEs

	KSU	TBP	KPB	KKK	ST	KC	KS	Reliability	R^2
KSU	**0.738**	0.103	0.420	-0.109	-0.179	0.534	-0.108	0.824	
TBP	0.103	**0.807**	-0.021	-0.013	0.082	0.028	-0.036	0.849	
KPB	0.420	-0.021	**0.894**	0.070	-0.068	0.298	-0.175	0.888	
KKK	-0.109	-0.013	0.070	**0.763**	-0.019	-0.023	-0.061	0.806	
ST	-0.179	0.082	-0.068	-0.019	**0.823**	-0.107	-0.005	0.863	
KC	0.534	0.028	0.298	-0.023	-0.107	**0.711**	-0.165	0.801	0.466
KS	-0.108	-0.036	-0.175	-0.061	-0.005	-0.165	**0.726**	0.766	0.106

The test results show that all construct variables can explain more variants in the measurement of the items / indicators themselves compared to dividing them with other construct variables. This can be seen from the accrual value of AVE more than the correlation between constructional variables in the model, so that the above values are said to be good and meet the requirements of discriminant validity.

VII.   RELIABILITY TEST RESULTS

Indicator reliability is the size of the indicator / item to explain the latent construct (Ghozali&Latan, 2014: 93). Reliability test results with reliability indicator criteria can be seen in table 4.4 by looking at the composite reliability value. Composite reliability values can be seen in the table 4.4 above It can be concluded that all construct variables have a composite reliability value above 0.70, which means that each construct variable has an average correlation between items in a reliable model test.

4.4 Evaluation of the structural model (inner model)

The structural model (inner model) is a structural model to predict causality relationships between latent variables (Latan and Ghozali, 2012: 77). To predict the existence of causality in SEM-PLS by using WarpPLS 6.0 program which can be measured by:

Determination Coefficient

The determination coefficient uses R-squared which shows how the percentage variation of endogen / criterion constructs can be explained by constructs that are hypothesized to influence it (exogenous / predictor). R-squared only exists for endogenous variables (Sholihin and Ratmono, 2013:62). The results of the R-squared value can be seen in table 4.4 above

Constructive variables of general justice (KSU), reciprocity of government (TBP), personal interests (KPBI, special interests (KKK), and tariff structure (ST) can affect trust (KC) of 0.466 (46.6%). The remaining 0.534 (53.4%) influenced by variables or factors outside this research model, construct justice variables common (KSU), government reciprocity (TBP), personal interests (KPBI, special interests (KKK), tariff structure (ST) and trust (KC) can affect voluntary compliance (KS) of 0.106 (10.6%). The remaining 0.894 (89.4%) is influenced by variables or factors outside this research model.

Hypothesis testing results

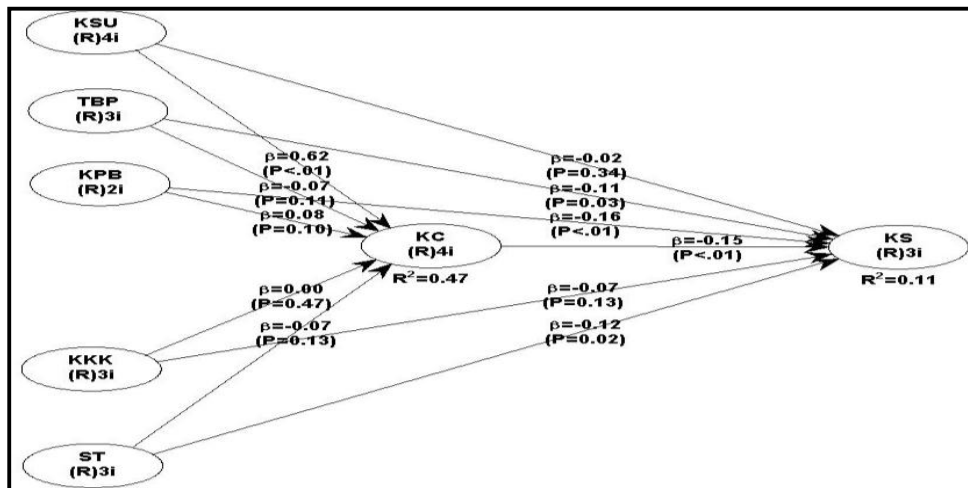Result of structural equation model can be seen figure 4.1 below

Figue 4.1: Full Structural equation model

VIII.   RESULTS OF HYPHOTESIS TESTING

The results of testing hypothesis can be seen in the table below:

Tabel 4.5: Result of hypothesis testing

hypoyhesis	Path coefficient	P Value	Explanation
H1a : general justice have significan effect on voluntary compliance	-0.024	0.345	Rejected
H1b : exchange with government have significant effect on voluntary compliance	-0.114	0.026	Accepted
H1c :Self Interest have significant effect on voluntary compliance	-0.164	0.003	Accepted
H1d :Special provisions have significant effect on voluntary compliance	-0.067	0.127	Rejected
H1e :Tax rate have significant effect on voluntary compliance	-0.122	0.018	Accepted
H2a : general justice have significant effect on trust	0.625	<0.001	Accepted
H2b : exchange with government have significant effect on trust	-0.072	0.110	Rejected
H2c : Self Interest have significant effect ontrust	0.077	0.096	Rejected
H2d : Special provisions have significant effect on voluntary compliance	0.005	0.469	Rejected
H2e : Tax ratehave significant effect on trust	-0.067	0.128	Rejected
H3 :Trust on government authorities have significant effect on voluntary compliacne	-0.154	0.004	Accepted

The result of hypothesis 1a general justice influences voluntary tax compliance is not significant with the path coefficient value of -0.024 and P value 0.345> 0.05, which means that hypothesis 1a is rejected. H1b: Reciprocity affects significant voluntary tax compliance with the value of the path coefficient value of -0.0114 and P value of 0.026 <0.05 which means that the hypothesis is accepted. H1c: Personal interests affect significant voluntary tax compliance with the value of the path coefficient value of -0.0164 and P value 0.003 <0.005 which means that the

H1c hypothesis is accepted. H1d: Specific provisions affecting voluntary tax compliance have a value of path coefficient value of -0.067 and P Value 0.127> 0.05 is not significant which means that the 1d hypothesis is rejected. H1e: Tax Tariff Structure affects the voluntary compliance has a value of path coefficient value of -0.122 and P value is 0.018 <0.05 which means that hypothesis 1e is accepted

The results of testing hypothesis 2a the General justice affect the trust has a path value coefficient of 0.625 and P value <0.001 which means that hypothesis 1a is accepted. The results of the hypothesis of reciprocal H2b hypothesis affect the trust has a path coefficient value of 0.072 and p value 0.111> 0.05 which means hypothesis 2b rejected. The results of testing the H2c hypothesis Personal interests affect the trust value of 0.005, the path coefficient value is 0.077 and p value is 0.096> 0.05, which means that the hypothesis 2c is rejected. The results of testing the H2d hypothesis Special provisions affect the belief that the path value coefficient is 0, oo5 and p value is 0.496> 0.05, which means that the 2d hypothesis is rejected. The results of testing the H2e hypothesis the Tax Tariff Structure affects the trust has a path coefficient value of -0.067 and p value 0.128> 0.05, which means that the hypothesis 2e is rejected.

The test results of hypothesis 3 show the effect of trust on voluntary compliance has a path coefficient value of -0.154 with p value of 0.004 <0.05, which means that hypothesis 3 is accepted. But the path coefficient value shows a negative relationship of -0.154 which means that the higher the trust decreases voluntary compliance.

To determine whether this mediating variable acts as mediation or not by using a casual step approach which requires mediation if there is a significant influence between independent variables on the mediating variable and the significant influence of the mediating variable on the dependent variable. From the results of the hypothesis testing obtained, there are several summary data on the fulfillment of mediation requirements using the casual step approach, as follows:

Tabel 4.6: Result of mediating testing

Indipenden-Mediating			Mediaating-Dependen			explanation
Requirement 1	P-Value	explanation	requarements2	P-Value	explanation	
KSU -->KC	< 0,001	qualify			qualify	H4a Accepted
TBP -->KC	0,110	unqualify				H4b Rejected
KPB -->KC	0,096	unqualify				H4c rejected
KKK -->KC	0,469	unqialify				H4d rejected
ST -->KC	0,128	unqualify	KC -->KS	0,004		H4e rejected

KSU (general justice) TPB (Exchange with government), KPB (self-interest), KKK (special provision), ST (Tax rate), KC (Trust in authorities

The results of testing the H4a hypothesis show that the two significant relationships mean that the hypothesis is accepted. The results show Trust mediates the relationship between General Justice and significant voluntary tax compliance. To be more sure whether the mediation variable has a mediating effect, it can be calculated using the VAF method as follows:

The results of the calculation show VAF has a value of 61.21%, it can be concluded that trust mediates general adulthood relationship with partial voluntary compliance in partial ($20\% < 61.21\% \leq 80\%$; Partial Mediation).

The results of testing the hypothesis H4b: Trust mediates the reciprocal relationship of the government with voluntary tax compliance is rejected because the relationship TBP -> KC is not significant at p value 0.110. The results of testing the H4c hypothesis: Trust mediating a personal interest relationship with voluntary tax compliance is rejected because the KPB relationship -> KC 0.096 is not significant. Results of testing the H4d hypothesis Trust mediates relationships Specific provisions with voluntary tax compliance are rejected because the KKK -> KC relationship is not significant with p value 0.469. H4e: Trust mediates the relationship between the Tax Rate Structure and rejected because the ST -> KC relationship has a p value of 0.128. Here is the model Full structural equation model:

IX.   DISCUSSION AND CONCLUSSIONTOP OF FORM

Discussion

The results of testing hypotheses 1a show that general justice and special interests (H1d) have an effect not on voluntary compliance. But this research can prove that reciprocity of government, personal interests and tariff structure have a significant effect on voluntary compliance (H1b, 1c, 1e). The results of the study support the slippery slope theory that the higher the perceived justice by taxpayers, the voluntary compliance will increase (Kirchler, Hoelzl and Wahl, 2008). This study does not support Richardson (2006) and Azmi and Penumal (2008) that public justice and special interests influence voluntary compliance. General justice arises because of an income tax system that is regulated fairly, how to impose income tax is distributed fairly to each taxpayer, and the income tax charged is carried out fairly. In addition, the tax imposed on the taxpayer must be proportional to the ability to pay taxes (ability to pay). As expressed by Waluyo (2008), that the higher the ability to pay someone's tax, the greater the portion of tax paid. Policies or activities that can cause perception, that taxes are fair for everyone will greatly help make WP pay to fulfill its obligation to pay taxes (Mc Mahon, 2001 in Albari, 2008). Therefore, treatment that can contribute to compliance paying taxes is very important to do with the aim of increasing number of people who obey (Cords, 2006 in Albari, 2008). The influence of the justice dimension on menu beliefs shows only general justice which influences the government's trust. This supports the slippery slope theory that the fairer the government in general increases public confidence. But the reciprocal dimension of government, personal interests, special interests, and tariff structures do not affect the trust in the government. Trust in government authorities has been shown to influence voluntary compliance. Consistent with the slippery slope theory and the results of Azmi and Perumal (2017) research; Basri (2015) that the higher trust in the government will increase voluntary compliance. But the results of this study show that trust only mediates the effect of general justice on voluntary compliance.

X.   CONCLUSIONS

General Justice does not affect Reciprocal voluntary tax compliance affecting voluntary tax compliance. Personal interests affect voluntary tax compliance. Specific provisions do not affect tax compliance. Tax Tariff

Structure influences voluntary tax compliance. General Justice influences trust. Reciprocity does not affect the confidence of personal interests does not affect trust. Special provisions have an effect on the belief that the Tax Rate Structure has no effect on trust. Trust mediates the effect of general justice on voluntary compliance. The results of the analysis show that trust has a role as a partial mediation. Trust does not mediate the influence of government reciprocity on voluntary compliance. Trust does not mediate the influence of the government's personal interests on voluntary compliance. Trust does not mediate the influence of the government's special interests on voluntary compliance. Trust does not mediate the influence of the government's tariff structure on voluntary compliance

This research supports the slippery slope theory especially about the role of trust in increasing voluntary compliance. Therefore it is very important to increase trust for the government in the community so that the community will voluntarily carry out their tax obligations.

This study has several limitations, namely only done in 3 districts in the Riau region. The variables used are still limited, namely only 3 variables so that the model used is still not perfect.

Subsequent research is expected to enlarge the scope of the study again, not only in 3 districts, but expected to add other districts.Further research can use other variables such as cultural influences, norms such as moral and social norms and levels of religiosity as variables that

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