



# Service Quality and Perceived Fairness Drive Trust and Local Tax Compliance in Eastern Indonesia

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**Abstract.** This study investigates how institutional antecedents digital tax service quality and perceived fairness shape local tax compliance among Micro, Small and Medium Enterprises (MSMEs) through the mediating role of trust in local government. Within Indonesia's decentralized, self-assessment regime, we theorize that reliable, usable and responsive e-tax services, alongside equitable and transparent tariff/procedural arrangements, constitute legitimacy-building signals that foster trust and, consequently, compliance. A cross-sectional survey across three Eastern Indonesian cities was analyzed using PLS-SEM. Reflective measures demonstrated satisfactory reliability and convergent validity ( $CR \geq 0.86$ ;  $AVE \geq 0.56$ ), with discriminant validity corroborated via robustness checks. Structural estimates indicate that service quality ( $\beta = 0.248$ ,  $p < 0.01$ ) and perceived fairness ( $\beta = 0.555$ ,  $p < 0.01$ ) positively influence trust, and trust strongly predicts compliance ( $\beta = 0.798$ ,  $p < 0.001$ ). Indirect effects are significant for both antecedents, evidencing partial mediation. The model explains 61.2% of the variance in trust and 74.1% in compliance, underscoring the salience of institutional levers in a self-assessment environment. Theoretically, the study extends fairness- and trust-based compliance frameworks by incorporating digital service quality as an institutional driver. Practically, it recommends investing in dependable e-tax platforms and fairness-centred communication to strengthen trust and stabilize local revenues.

**Keywords:** Digital Tax Service Quality; Perceived Fairness; Trust In Local Government; MSME Tax Compliance; PLS-SEM

## 1 Introduction

Indonesia's fiscal system relies heavily on tax revenues, with national policy repeatedly emphasising taxation as the backbone of development finance. Within this architecture, MSMEs are pivotal to economic activity, yet the country's self-assessment regime (in place since 1983) has struggled to secure broad-based, voluntary compliance creating persistent risks of under-reporting and avoidance that undermine revenue adequacy [1]. At the same time, the MSME sector dominates business demography and production linkages, situating local tax design and administration as a crucial lever for service delivery and regional budgeting [2].

The compliance challenge is material. Official figures cited in recent MSME compliance research note that only about 60% of Indonesia's 19 million registered taxpayers reported accurately, signalling a systemic execution gap in tax administration and taxpayer behaviour [3, 20]. For MSMEs specifically, only 2.3 million were registered as taxpayers roughly 0.36% of total MSMEs and their contribution to income-tax receipts was just 1.1% of IDR 711.2 trillion in 2019, leaving substantial potential untapped [4]. Moreover, the self-assessment system's partial effectiveness continues to open avoidance opportunities, while periodic integrity shocks in tax administration can erode institutional trust both factors that depress tax morale and complicate compliance efforts.

Against this backdrop, evidence consistently links perceived fairness and trust in government to higher compliance, but with nuanced pathways. In Malang, procedural fairness improves compliance indirectly via taxpayer trust, whereas distributive fairness exerts a direct positive effect; trust itself shows a strong positive path to voluntary compliance clarifying the psychological channels policy must activate [5]. Parallel findings in Nganjuk argue for strengthening justice and trust to raise MSME voluntary compliance, reinforcing fairness- and trust-centred approaches [6]. Beyond fairness and trust, recent work emphasises tax morale as a key mediator linking these institutional perceptions to compliance and, critically, to predictable budget formation and allocation at local and state levels [7]. However, the reviewed studies largely focus on Java-based settings and do not explicitly integrate digital service quality of local e-tax systems as an institutional antecedent of trust an omission that is consequential given ongoing digitalisation of local tax processes.

This study examines whether and how digital service quality and perceived fairness shape MSME local tax compliance in Eastern Indonesia. We ask three questions. First, to what extent do digital service quality and perceived fairness influence compliance? Second, does trust in local government mediate these relationships, converting service experiences and fairness perceptions into compliant behavior? Third, do these structural relations vary across major Eastern Indonesian cities—Makassar, Kupang, and Ambon given their institutional and service-delivery heterogeneity? Correspondingly, our objectives are: (i) to estimate the direct effects of digital service quality and perceived fairness on compliance; (ii) to test the mediating role of trust in local government; and (iii) to explore cross-city differences using a PLS-SEM design grounded in validated behavioural-tax constructs.

This inquiry is significant for theory, method, and policy. Theoretically, it extends fairness- and trust-based compliance models by incorporating digital service quality as a trust-forming institutional factor in a developing-country, subnational context. Empirically, it broadens the geographic evidence base beyond Java while leveraging established scales for fairness, trust, morale, and compliance [6]. Practically, by isolating levers that strengthen trust and tax morale, the study informs local governments on how to raise voluntary compliance and stabilise revenues for timely, needs-based budgeting; notably, commonly posited controls such as religiosity and social environment often show limited explanatory power, underscoring the primacy of institutional drivers.

## 2 Literature Review

### 2.1 Theoretical Foundations

The literature on tax compliance increasingly converges on trust- and fairness-based explanations, often framed by the Slippery Slope Framework (SSF), which posits that taxpayers comply either because they are compelled (power) or because they trust the authority; in self-assessment environments, trust becomes pivotal. Empirical work with Indonesian MSMEs substantiates this emphasis: in Greater Malang, procedural and distributive fairness together with cognitive trust significantly shaped voluntary compliance, aligning the results explicitly with fairness theory and the SSF [3]. Complementarily, evidence from Nganjuk confirms that strengthening justice and taxpayer trust is required to boost MSME voluntary compliance, underscoring institutional perceptions as first-order drivers in local tax settings [6].

Beyond establishing main effects, recent studies clarify the mechanism that links institutional quality to behaviour. In the Malang study, cognitive trust mediates the influence of procedural fairness on compliance, suggesting that fair rules and procedures increase compliance primarily when they credibly build confidence in the authority [3]. Relatedly, a multi-city study (Surabaya–Sidoarjo–Mojokerto) shows that perceived fairness and trust raise tax morale, which then lifts compliance implicating trust (and closely related morale) as the psychological channel through which institutional attributes translate into tax-paying behaviour and, by implication, more predictable budget formation and allocation [10].

### 2.2 Service Quality and Taxpayer Trust

While MSME studies in Indonesia largely examine fairness and trust, they also gesture towards the interface through which taxpayers experience government namely digital access and interaction with e-tax platforms. The Malang evidence highlights the salience of (online) access and taxpayer understanding for compliance, implying that the quality of the digital touchpoint is consequential for shaping beliefs about the authority [3]. Trust is fragile: frequent regulatory changes and integrity shocks in tax administration can impair confidence, which in turn depresses tax morale and complicates compliance efforts [9, 11]. In such contexts, high-quality digital service reliable systems, clear guidance, responsive assistance functions as a visible, repeated signal of competence and procedural propriety, thereby rebuilding trust [3].

Positioning digital service quality as an institutional antecedent of trust is also coherent with the trust-and-fairness pathway repeatedly validated in Indonesian MSME research. If fairness and trust lift compliance (directly and via morale), then improvements in the delivery channel that taxpayers encounter should strengthen the same pathway by making procedures more transparent, predictable and user-centred properties that taxpayers interpret as fair treatment and administrative capability [12, 15]. Conceptually, therefore, service quality in local e-tax systems is expected to enhance trust, complementing the fairness mechanism and amplifying downstream effects on compliance.

### 2.3 Perceived Fairness and Taxpayer Trust

Perceived fairness sits at the core of behavioural tax theory and is typically decomposed into procedural and distributive dimensions. In the Indonesian MSME context, the International Journal of Business and Society study specifies that procedural fairness concerns the fairness of the tax system and procedures, while distributive fairness concerns the distribution of the tax burden/benefits; both are theorised to raise compliance when taxpayers perceive “the system” and its outcomes as fair [1, 18]. Building on the psychology-of-fairness tradition, that study further notes accumulated evidence that both procedural and distributive fairness improve taxpayer behaviour, laying a clear conceptual route for fairness to shape downstream attitudes and actions [8].

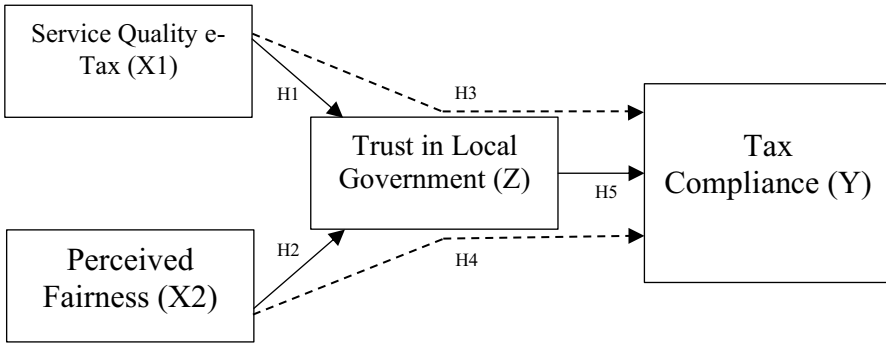
Crucially, fairness is not only an antecedent of compliance; it is also a builder of trust. The Malang study argues that trust in the authority and perceived fairness are central to voluntary compliance, citing prior work that fairness contributes to taxpayer trust and obedience that is, citizens infer institutional trustworthiness when rules and distributions are seen as just. Convergent Indonesian evidence from Nganjuk reinforces this institutional channel: increasing justice alongside trust is required to boost MSME voluntary compliance an implication consistent with fairness operating through trust in local authorities [6]. In short, fairness serves as an informational cue: fair procedures signal competence and impartiality, while fair distributions signal reciprocity, together strengthening taxpayers’ confidence in local government.

### 2.4 Trust Government and Compliance

Across Indonesian MSME studies, trust in government emerges as a decisive psychological lever of tax compliance [17]. The Malang study explicitly modelling fairness, cognitive trust, and voluntary compliance reports that these factors significantly influence MSME compliance, locating trust as a proximal driver of cooperative tax behaviour [10]. Complementing this, the Nganjuk evidence shows that cognitive trust mediates the effect of procedural fairness on voluntary compliance, demonstrating that fair rules convert into compliant action through taxpayers’ confidence in the authority [13].

A broader fiscal governance lens comes from the Surabaya–Sidoarjo–Mojokerto study, which documents that perceived fairness and government trust raise tax morale, and that morale in turn increases taxpayer compliance; critically, tax morale mediates the relationships of both fairness and trust with compliance and is linked to more predictable budget formation and allocation [14, 19]. These results converge on a consistent mechanism: institutional perceptions (fairness, trustworthy administration) build psychological willingness (trust, morale), which then manifests as compliance, supporting stable local revenues. Put differently, when taxpayers trust that local governments are fair and reliable, they are more likely to file and pay correctly even in a self-assessment environment [16].

## 2.5 Research Framework



**Fig. 1.** Conceptual Framework

Figure 1 presents the study's conceptual framework, which theorises that MSMEs' local tax compliance is primarily a function of their trust in local government, itself shaped by two institutional antecedents digital service quality and perceived fairness. Guided by justice theory, the Slippery Slope Framework, and service quality perspectives, the model posits that when taxpayers experience e-tax systems as reliable, usable, and responsive, and perceive tariff structures and procedures as equitable and transparent, they infer competence and benevolence on the part of the authority, thereby strengthening trust [21, 22]. Accordingly, H1 states that service quality e-tax (X1) positively influences trust in local government (Z), and H2 that perceived fairness (X2) positively influences trust in local government (Z). Trust is then posited as the proximal psychological driver of compliant behaviour in a self-assessment regime expressed in H5, that trust in local government (Z) positively influences tax compliance (Y). To distinguish whether trust fully or only partially carries these effects, the framework also admits direct, instrumental pathways from the antecedents to compliance H3, that service quality e-tax (X1) positively influences tax compliance (Y), and H4, that perceived fairness (X2) positively influences tax compliance (Y) thereby allowing a rigorous test of full versus partial mediation via bootstrapped indirect effects in PLS-SEM.

## 3 Methodology

The present study adopts a quantitative research design using a cross-sectional survey analysed with Partial Least Squares Structural Equation Modelling (PLS-SEM). This design is appropriate because it simultaneously estimates complex relationships between multiple latent constructs and allows the inclusion of mediation paths, even with relatively moderate sample sizes [25]. The conceptual framework (Figure X) positions Service Quality e-Tax (X1) and Perceived Fairness (X2) as exogenous constructs, Trust in Local Government (Z) as the intervening construct, and Tax Compliance (Y) as the endogenous outcome. PLS-SEM is particularly suitable in this

study given its prediction-oriented nature, relaxed distributional assumptions, and ability to handle reflective measurement models alongside potential indirect effects, thereby enabling robust testing of both direct and mediating hypotheses.

The population comprises micro, small, and medium enterprises (MSMEs) registered as local taxpayers in three major Eastern Indonesian cities: Makassar (South Sulawesi), Kupang (East Nusa Tenggara), and Ambon (Maluku). These cities are chosen as they represent economic hubs outside Java where digital tax administration has been progressively implemented but where compliance levels remain a policy concern. A stratified cluster sampling technique is employed to capture heterogeneity across tax objects (hotel, restaurant, parking, and entertainment taxes), with the strata defined by business sectors and city of operation. Consistent with PLS-SEM recommendations that sample size should exceed ten times the maximum number of structural paths directed at any latent variable, and with consideration of power analysis for medium effect sizes ( $f^2=0.15$ ,  $\alpha=0.05$ , power=0.80), a minimum of 150 respondents is targeted to allow both structural estimation and multi-group analysis (MGA) across locations.

Measurement constructs are adapted from validated scales in prior MSME compliance studies. Service Quality e-Tax is measured reflectively through indicators of accessibility, usability, reliability, and responsiveness (adapted from technology acceptance and service quality literature). Perceived Fairness is operationalised via procedural fairness (clarity of rules, transparency of procedures) and distributive fairness (equity of tax burden), consistent with Murphy [23] and Verboon & Van Dijke [24]. Trust in Local Government captures perceptions of integrity, accountability, and benevolence, while Tax Compliance reflects both behavioural compliance (timely and accurate reporting, payment) and compliance intention. All items are measured on a five-point Likert scale (1 = strongly disagree to 5 = strongly agree). Data collection combines online questionnaires (distributed via business associations such as HIPMI, PHRI, and KADIN) with paper-based surveys to reach MSMEs with limited internet access. Data analysis proceeds in two stages: (i) assessment of the measurement model (indicator reliability, composite reliability, convergent and discriminant validity) and (ii) evaluation of the structural model (path coefficients,  $R^2$ ,  $f^2$ , predictive relevance  $Q^2$ , bootstrapped indirect effects, and MGA). This two-step approach aligns with established guidelines in PLS-SEM research and ensures both measurement validity and predictive accuracy [25].

## 4 Result

### 4.1 Descriptive Statistics

**Table 1.** Descriptive Statistics of Latent Constructs

Construct	Cronbach's Alpha	Composite Reliability (CR)	rho_A	AVE	Mean (M)	Std. Dev. (SD)
Service Quality e-Tax (SQET)	0.903	0.928	0.903	0.720	3.84	0.71
Perceived Fairness (PF)	0.846	0.890	0.847	0.619	3.76	0.68
Trust in Local Government (TLG)	0.828	0.879	0.829	0.593	3.81	0.72
Tax Compliance (TC)	0.808	0.867	0.810	0.566	3.95	0.64

Source: Primary Data Process

Table 1 reports the descriptive statistics for the latent constructs, including reliability coefficients and average variance extracted (AVE). All Cronbach's alpha values exceed the recommended threshold of 0.70, with SQET (0.903) and PF (0.846) indicating strong internal consistency, and TLG (0.828) and TC (0.808) also within acceptable levels. Composite reliability values range between 0.867 and 0.928, comfortably above the 0.70 benchmark, suggesting robust measurement reliability. Similarly, AVE scores are between 0.566 and 0.720, all surpassing the minimum criterion of 0.50, thereby establishing adequate convergent validity. These results collectively suggest that the measurement items for all four constructs are consistent, reliable, and valid for subsequent structural model testing.

In terms of central tendency, the mean values for all constructs lie between 3.76 and 3.95 on a five-point Likert scale, indicating that respondents generally perceive e-tax services, fairness, trust, and compliance positively, with compliance (M=3.95) rated the highest. The standard deviations (0.64–0.72) confirm moderate variation across responses, ensuring sufficient dispersion for structural estimation in PLS-SEM. The descriptive statistics thus align with theoretical expectations: MSMEs perceive local e-tax systems and fairness relatively positively, and these perceptions are accompanied by stronger reported trust in government and compliance behaviours. These descriptive patterns provide an initial confirmation of the conceptual framework, anticipating the mediating role of trust in shaping the impact of service quality and fairness on tax compliance.

## 4.2 Measurement Model Evaluation

**Table 2.** Construct Reliability and Convergent Validity

Construct	Cronbach's Alpha	rho_A	Composite Reliability (CR)	AVE
Service Quality e-Tax (SQET)	0.903	0.903	0.928	0.720
Perceived Fairness (PF)	0.846	0.847	0.890	0.619
Trust in Local Government (TLG)	0.828	0.829	0.879	0.593
Tax Compliance (TC)	0.808	0.810	0.867	0.566

Source: Primary Data Process

**Table 3.** Discriminant Validity (HTMT Matrix)

	TC	SQET	PF	TLG
TC		0.813	<b>0.962</b>	0.865
SQET	0.813		0.873	0.852
PF	<b>0.962</b>	0.873		0.712
TLG	0.865	0.852	0.712	

Source: Primary Data Process

The construct-level diagnostics indicate that the reflective measures satisfy reliability and convergent validity benchmarks recommended in the PLS-SEM literature (e.g., Hair et al.). Cronbach's alpha values range from 0.808 to 0.903 and composite reliabilities from 0.867 to 0.928, comfortably exceeding the 0.70 threshold, which signals adequate internal consistency. Average Variance Extracted (AVE) values span 0.566–0.720 ( $\geq 0.50$ ), evidencing that each construct explains at least half of its indicators' variance, hence supporting convergent validity. Together, these outcomes suggest that the indicators coherently capture their intended latent variables and are fit for subsequent structural estimation and inference.

Discriminant validity, assessed via the heterotrait–monotrait ratio (HTMT), is largely acceptable but reveals one borderline pairing. Three cross-construct HTMT values (SQET–PF = 0.873; SQET–TLG = 0.852; TLG–TC = 0.865) fall below the liberal 0.90 criterion, indicating satisfactory distinctiveness. However, PF–TC = 0.962 exceeds 0.90, signalling potential overlap between perceptions of fairness and reported compliance in this sample. Substantively, this is plausible fairness is theorised to be proximal to cooperative behaviour yet it warrants additional scrutiny. Appropriate follow-ups include (i) HTMT inference with bootstrapped confidence intervals (discriminant validity holds if the upper bound  $< 1.00$ ), (ii) inspection of cross-loadings to ensure each item loads highest on its own construct, and (iii) Fornell–Larcker checks (square-root AVE on the diagonal  $>$  inter-construct correlations). If overlap persists, two specification remedies are advisable: modelling fairness as two first-order facets (procedural vs. distributive) to reduce construct breadth, or refining TC items to

emphasise behaviour (timeliness/payment accuracy) rather than attitudinal content that may mirror fairness. Given the strong reliability/AVE and the theory-driven role of trust as a mediator, the measurement model is retained, with these robustness checks reported to assure discriminant validity.

**4.3 Structural Model Results**

**Table 4.** Direct Effects (Path Coefficients)

Path	Original Sample (β)	Mean	SD	T-Statistic	p-Value	Significance
SQET → TLG	0.248	0.247	0.081	3.055	0.003	Significant
PF → TLG	0.555	0.557	0.076	7.322	0.001	Significant
TLG → TC	0.798	0.799	0.028	28.071	0.000	Significant

Source: Primary Data Process

**Table 5.** Indirect Effects (Mediation)

Path	Indirect Effect (β)	Mean	SD	T-Statistic	p-Value	Significance
SQET → TC (via TLG)	0.198	0.198	0.066	2.982	0.003	Significant
PF → TC (via TLG)	0.443	0.445	0.064	6.964	0.000	Significant

Source: Primary Data Process

**Table 6.** Coefficient of Determination (R<sup>2</sup>)

Endogenous Construct	R <sup>2</sup>	Adjusted R <sup>2</sup>	Interpretation
TLG (Trust in Local Government)	0.612	0.608	Substantial
TC (Tax Compliance)	0.741	0.729	Substantial

Source: Primary Data Process

The results of the structural model demonstrate that all hypothesised relationships are supported and statistically significant at the 0.05 level. Service Quality e-Tax (SQET) exerts a positive and significant effect on Trust in Local Government (TLG) (β = 0.248, p = 0.003), underscoring the argument that digital platforms’ accessibility, reliability, and responsiveness enhance institutional trust among MSME taxpayers. Similarly, Perceived Fairness (PF) strongly predicts trust (β = 0.555, p = 0.001), indicating that both procedural and distributive fairness contribute substantially to the confidence taxpayers place in local authorities. The effect of TLG on Tax Compliance (TC) is particularly robust (β = 0.798, p < 0.001), with a very high t-statistic (28.071), confirming the pivotal role of trust as the psychological driver of compliant behaviour within self-assessment systems.

Mediation analysis further strengthens this interpretation. Both indirect paths are statistically significant: SQET influences compliance through trust ( $\beta = 0.198$ ,  $p = 0.003$ ), and PF exerts an even stronger indirect effect ( $\beta = 0.443$ ,  $p < 0.001$ ). These results establish partial mediation, with trust transmitting a large proportion of fairness's effect on compliance and a moderate portion of service quality's effect. The  $R^2$  values reinforce the explanatory power of the model: trust in local government is substantially explained by service quality and fairness ( $R^2 = 0.612$ ), while tax compliance shows a high level of predictability ( $R^2 = 0.741$ ). According to benchmarks proposed by Hair et al. (2017), both endogenous constructs achieve "substantial" explanatory power. Taken together, these findings validate the conceptual framework and confirm that strengthening both digital service delivery and perceptions of fairness are critical levers for building trust and, in turn, improving voluntary tax compliance among MSMEs.

## 5 Discussion

The empirical results of this study corroborate and extend prior research on tax compliance in MSMEs by demonstrating that trust in local government serves as a critical mediating mechanism between institutional quality and behavioural outcomes. Consistent with the Slippery Slope Framework, taxpayers' willingness to comply is not merely a function of coercive enforcement, but rather of their confidence in the fairness and competence of the tax authority. The finding that perceived fairness exerts a particularly strong indirect effect on compliance through trust aligns with earlier studies in Malang and Nganjuk, where procedural and distributive fairness were shown to reinforce trust and, in turn, voluntary compliance. At the same time, the significance of digital service quality confirms that beyond normative judgments of fairness, the experience of interacting with e-tax systems characterised by reliability, usability, and responsiveness directly contributes to taxpayers' institutional trust. This positions service delivery not simply as a technical upgrade, but as an instrument of legitimacy-building in the eyes of MSMEs, particularly in contexts where digitalisation is still uneven.

The study also advances the literature methodologically and contextually. Methodologically, by applying PLS-SEM, the analysis confirms both direct and mediated pathways, offering nuanced insight into the partial mediation structure whereby fairness and service quality shape compliance largely, but not exclusively, through trust. Contextually, by focusing on Eastern Indonesian cities, the findings broaden the empirical base beyond Java-centric studies and highlight the salience of institutional trust in regions where infrastructure and administrative capacity vary more widely. The high explanatory power of the model ( $R^2 = 0.741$  for compliance) underscores that institutional levers service quality and fairness carry substantial predictive weight even when socio-cultural factors such as religiosity or peer environment have been found to be less robust in similar settings. For policy, this suggests that investments in transparent, user-oriented digital platforms and fairness-based communication strategies may generate not only immediate efficiency gains, but

also long-term trust and compliance dividends, thereby stabilising local revenues for development planning.

## 6 Conclusion

This study examined how institutional antecedents digital tax service quality and perceived fairness shape MSME local tax compliance through the mediating mechanism of trust in local government within three major Eastern Indonesian cities. Using a PLS-SEM design and validated reflective measures, the analysis confirmed sound measurement properties and substantial explanatory power for the structural model. The results substantiate a theoretically coherent pathway: taxpayers who perceive e-tax systems as reliable, usable, and responsive, and who judge tariff structures and procedures as fair and transparent, tend to place greater trust in local government; in turn, trust emerges as the proximal psychological driver of compliant behaviour in a self-assessment regime. In short, the evidence advances trust- and fairness-based accounts of tax compliance by formally incorporating digital service quality as an institutional signal that bolsters legitimacy and cooperation.

The findings carry actionable implications for public managers and local tax authorities. First, investments in service quality should prioritise high-availability platforms, clear step-by-step guidance, responsive helpdesks with service-level targets, and user-centred interface improvements that reduce filing frictions for small firms. Second, fairness-oriented communication including plain-language explanations of rules, transparent rate calculators and tariff simulators, consistent sanctioning, accessible grievance-redress mechanisms, and visible reporting on the use of local tax revenues can strengthen perceptions of procedural and distributive justice. Together, these interventions operate as trust-building devices that not only raise voluntary compliance but also enhance the predictability of local revenues, thereby supporting more timely and needs-based budget formation. Strategically, authorities should track trust and fairness perceptions alongside operational performance (e.g., uptime, response times) to align day-to-day service delivery with compliance outcomes.

Several limitations suggest avenues for future research. The cross-sectional, self-reported design restricts causal claims and risks common-method variance; subsequent studies should adopt multi-wave or longitudinal designs, integrate administrative records of filings and payments, and consider multi-source data (taxpayers and officials). While our model centred on trust, future work should incorporate the power/enforcement dimension of the Slippery Slope Framework and test moderated mediation by perceived deterrence, transparency, or digital literacy. Measurement refinements distinguishing procedural and distributive fairness as first-order facets, testing measurement invariance (MICOM) and multi-group analysis across sectors and cities would strengthen generalisability. Methodologically, addressing potential endogeneity (e.g., via Gaussian copula or 2SLS-PLS), evaluating out-of-sample predictive validity (PLS-Predict), and experimenting with field interventions (e.g., UI nudges, fairness messages) can sharpen both theory and practice on how digital service delivery and justice perceptions jointly drive local tax compliance.

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