
THE ROLE OF BEHAVIORAL THEORY IN THE RESEARCH OF MSMEs TAX COMPLIANCE IN INDONESIA

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ABSTRACT

This study aims to map determinants and analyze behavioral theory's role in the tax compliance of MSMEs in Indonesia to provide future research agendas. This study uses a qualitative method with a bibliographic approach. This research object comprises 37 research articles published by Sinta accredited journals or Scopus indexed journals from 2014 to early October 2020. The results show that the most widely used behavioral theories are planned behavior and attribution theory. Meanwhile, the most tested determinants are tax knowledge, tax sanctions, and taxpayer awareness. The role and linkages of behavioral theory with several independent variables that still suggest various test results and several independent variables rarely tested in Indonesia and the international context are recommendations for future research agendas.

Keywords : *tax compliance, behavioral theory, MSMEs, Indonesia, bibliography*

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INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) play an essential role in supporting the Indonesian economy. Based on data from the Indonesia Ministry of Cooperatives and SMEs in 2017, MSMEs have a considerable market share reaching 99.99% of the total business actors in Indonesia or 62.9 million units to absorb around 97% of the national workforce (Ukmindonesia.id, 2018). In 2018, MSMEs also contributed IDR 8,573.9 trillion to Indonesia's gross domestic product (GDP), or around 57.8% of Indonesia's total GDP (Katadata.co.id, 2020). With many actors and their contribution to Indonesia's GDP, there is also a considerable tax potential from MSME players. According to Indonesia Tax Authority, the gift of taxes from the MSME sector to total state revenue is minimal. However, the potential is still huge because many MSME actors spread throughout Indonesia (Nasional.kontan.co.id, 2019). Based on data from the Indonesia Ministry of Finance, Indonesia's tax compliance level in 2018 only reached 71% (Republika.co.id, 2019). If traced further, tax revenue in Indonesia

dominated by revenue from the corporate sector. It makes the State Revenue and Expenditure Budget (APBN) condition follow the Indonesian economy. However, when the economic cycle is experiencing a slowdown, tax revenue is also under pressure. The state of the corporation was very dependent on economic conditions.

Meanwhile, the sector that has survived better during economic turmoil is MSMEs (News.ddtc.co.id, 2020). Therefore, efforts to increase tax revenue through increasing the taxpayer base and increasing tax compliance, especially MSMEs, need to be conducted (Republika.co.id, 2019). There is still a reluctance of MSME actors to carry out their tax obligations even though the government made various efforts in Indonesia to alleviate MSMEs. The unwillingness of MSMEs to understand and follow tax provisions evidenced by the government's everyday use of tax incentives to tackle the Covid-19 pandemic in Indonesia (MediaIndonesia.com, 2020). Based on the Minister of Finance Regulation Number 86 of 2020, to obtain this tax incentive, MSME taxpayers must submit a report on the realization of income taxes borne by the government through the Indonesia Tax Authority's online channel. However, despite tax relief and ease of reporting, until July 2020, only around 200 thousand of the 2.3 million MSME taxpayers have implemented these provisions (Media Indonesia.com).

Before the pandemic, various efforts had also been made by the government through the Indonesia Tax Authority to encourage MSME tax compliance. These efforts include the issuance of special tax regulations for MSME players as well as empowering them. The tax regulation specifically issued is Government Regulation Number 23 of 2018, which replaces Government Regulation Number 46 of 2013. The purpose or the revision of regulation is MSME should be subject to lower tax rates supported by easier (national) tax calculation and reporting. (Nasional.kontan.co.id, 2019). Besides, Indonesia Tax Authority has also organized MSMEs empowerment activities through the Business Development Service program, which provides training and guidance for the development of MSMEs and increasing understanding of MSMEs' tax rights and obligations (Pajak.go.id, 2019). However, until the end of 2018, or six months after enacting tax regulations that relieve MSMEs, out of around 60 million business actors in the MSME sector, the number of MSMEs who became taxpayers and actively paid taxes only reached 1.8 million business actors (Majalahpajak.net, 2019).

Meanwhile, in 2019, the addition of MSMEs who became taxpayers and actively paid taxes was only 23% from 2018, so that it became 2.3 million business actors (News.ddtc.co.id, 2020). This figure is still petite compared to the number of MSME players in Indonesia. Based on the description of the problems above and to optimize the improvement of MSME tax compliance in Indonesia sustainably, the determinants or factors that influence it can become Indonesia Tax Authority's focus on Indonesia's tax authority. Indonesia Tax Authority may need to know what factors have encouraged MSME actors to comply or disobey tax regulations. Therefore, this study maps these factors through a bibliographic approach. The bibliographic method chose because it captured and described previous studies on MSME tax compliance in Indonesia and the results (Villas, Macedo-Soares, & Russo, 2008).

Bibliographical studies have been carried out quite a lot in an international context covering several topics, including strategic management (Zoogah & Rigg, 2014), accounting information systems (Ezenwoke, Ezenwoke, Eluyela, & Olusanmi, 2019), public sector accounting (Fusco & Ricci, 2019), quality financial reporting (Riyard, Azli, & Bosi, 2019), internal audit (Behrend & Eulerich, 2019), and management accounting (Balstard & Berg, 2020). Several bibliographic studies have also carried out in Indonesia related to income management research (Suprianto & Setiawan, 2017), IFRS adoption (Aksan, Setiawan, & Gantjowati, 2019; Arham,

Firmansyah, Nor, & Vito, 2020a; Ernawati & Aryani, 2019; Wahyuni, Puspitasari, & Puspitasari, 2020), tax aggressiveness (Arham, Firmansyah, Nor, & Vito, 2020c), and tax avoidance (Arham, Firmansyah, Nor, & Vito, 2020b; Herawati, Rahmawati, Bandi, & Setiawan, 2019). However, there is still no research that specifically examines the determinants of MSME tax compliance in Indonesia, so this research is the first research expected to fill the existing research gaps. This study aims to map determinants and analyze behavioral theory's role in the tax compliance of MSMEs in Indonesia to provide future research agendas. Therefore, through this research, the expected result confirms the importance of a behavioral theory approach in identifying tax compliance behavior and the factors that drive MSMEs' tax compliance behavior in Indonesia. The study's results are expected to provide an alternative for tax authorities to increase tax compliance, especially for MSMEs.

LITERATURE REVIEW

Definition of Tax Compliance

According to Andreoni et al. (1998), tax compliance is taxpayers' willingness to comply with the tax provisions. Meanwhile, Rogers-Glabush (2009) defines tax compliance as procedural and administrative actions that taxpayers need to carry out tax obligations under applicable regulations. In practice, according to Yanah (2013), tax compliance is divided into two types, namely administrative or formal compliance and technical or material compliance. Administrative compliance also can be seen from tax reporting compliance. The technical compliance indicated compliance in calculating the amount of tax paid to the state (Yanah, 2013). According to the Indonesia Minister of Finance Decree Number 74/PMK.03/2012, the definition of tax compliance is based on several indicators. While, among the others, timely submission of Tax Returns (SPT), no tax arrears except those who have obtained an installment or postponement permit have never been convicted. For committing a tax crime based on a court decision with permanent legal force in the last five years. Thus, this study concludes that tax compliance is taxpayers' compliance in carrying out tax obligations both formally and materially.

Definition of Micro, Small, and Medium Enterprises

The definition of MSMEs is regulated in Act Number 20 of 2008 concerning Micro, Small, and Medium Enterprises. Micro enterprises are productive businesses owned by individuals or individual business entities with a net worth of Rp50 million (excluding buildings and land where the company is located) and annual sales of at most Rp300 million. Meanwhile, a small business is a productive economic business that stands alone and carried out by individuals or business entities that are not subsidiaries or branch companies owned, controlled, or is part of, either directly or indirectly, of medium or large businesses. A business that is classified as a small business is a business that has a net worth of more than Rp50 million to Rp500 million with annual sales of more than Rp300 million to Rp2.5 billion. Meanwhile, for medium-sized businesses, the definition is almost the same as small businesses. However, the criteria for a medium-sized business are a net worth of more than Rp500 million to Rp10 billion and have annual sales of more than Rp2.5 billion to Rp50 billion. Meanwhile, based on the taxation provisions stated in Government Regulation (PP) Number 23 of 2018, MSME actors categorized as MSME taxpayers are individuals or entities with a business circulation of no more than Rp4.8 billion a year. Therefore, this study defines MSMEs under Act Number 20 of 2008 and Government Regulation Number 32 of

2018, namely MSME actors who are neither taxpayers nor those who have become taxpayers.

RESEARCH METHOD

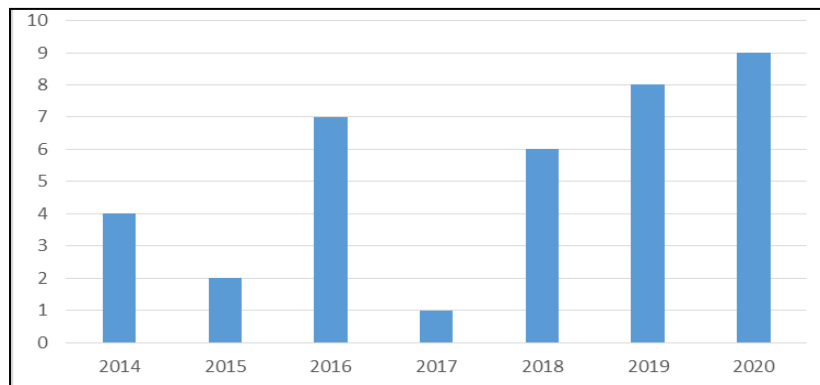
This study used a qualitative method by conducting a bibliographic review. Bibliographic research is a research approach carried out by analyzing a topic based on the point of view using scientific articles as material for analysis (Villas et al., 2008). Bibliographic studies aim to map and determine the development of research on specific topics to find research gaps (Villas et al., 2008). This approach can also be used as an alternative to publishing research articles during the Covid-19 pandemic because it does not require research activities outside the home (Firmansyah, Arham, & Qadri, 2020). There are three stages in the bibliographic study: data collection, data processing, and data analysis (Zoogah & Rigg, 2014). In this study, the first stage is data collection, which begins by searching for various journal articles through the Google Scholar page using the keywords "Indonesian SME tax compliance." The papers collected are only articles from journals that have been accredited by Sinta or indexed by Scopus by checking journal accreditation through the sites <http://sinta.ristekbrin.go.id/journals> (Indonesian journal) and <https://www.scimagojr.com/> (journal international). The articles collected are articles published from 2014 to early October 2020. Behavioral research related to MSME tax compliance identified as published in 2014. The second stage is data processing using the Microsoft Excel application. Data from journal articles collected in the form of the researcher's name, year of publication, research theory, research variables, and test results entered into a table that becomes the database.

Furthermore, using the Microsoft Excel application pivot table feature, each data item is analyzed to find how much of the thing has been used in the study and then mapped and presented in tabular form. The last stage in the bibliographic research in this research is making conclusions based on the mapping results. The findings are in the form of theories and research variables that are the most widely used, still rarely used. Their test results are still varied to become recommendations for MSME tax compliance's research plan in the future.

RESULTS AND DISCUSSION

Based on the bibliographic study carried out, at the data collection stage, this study found as many as 37 scientific articles in accredited journals that discuss determinants or factors that influence MSME tax compliance in Indonesia. The results are described as follows.

Bibliographical Study Results on Determinants of Tax Compliance of MSMEs in Indonesia



Graph 1 Distribution of Article Publication Years

Graph 1 suggests that the publication of scientific articles discussing the determinants of MSME tax compliance in Indonesia has been carried out since 2014 and mainly carried out in 2020. Overall, from 2014 to 2020, the number of published articles has fluctuated. However, since 2018, the number of articles published is quite large and tends to increase. It means that determining the tax compliance of MSMEs in Indonesia is still interesting for further research and investigation.

Table 1 The Mapping of Research Theory

Research Theory	The Number of Article	Authors
<i>Theory of Planned Behavior</i>	7	Estiningsih & Purba (2014), Agustina (2016), Maula (2019), Indrawan & Binekas (2018), Syaputra (2019), Perdana & Dwirandra (2020), Setiyawan et al. (2020), Hasanah et al. (2014), Yusro & Kiswanto (2014), Suntono & Kartika (2015), Andayani (2018), Pradana & Firmansyah (2020), Putra (2020), Suardana & Gayatri (2020)
Attribution Theory	7	Hasanah et al. (2014), Suntono & Kartika (2015)
Social Learning Theory	2	Syaputra (2019), Wardani & Kartikasari (2020)
<i>Theory of Reasoned Action</i>	2	Zelmiyanti & Suwardi (2019)
Theory of Moral Development	1	

Apart from being based on the year of publication, this study also maps the research theory used. This study finds that not all scientific articles use and mention research theory in describing the analysis from the bibliographic study results. According to Table 1, the most widely used research theory to explain the determinants of MSME tax compliance in Indonesia is planned behavior and attribution theory. Furthermore, this study maps the determinants or factors that influence MSMEs' tax compliance in Indonesia by looking at the independent variables used. The mapping was conducted by grouping the independent variables into three parts: those tested the most, more than once, and only been tested once.

Table 2 Most Used Independent Variables

Independent Variable	The Number of Article	Authors
Tax Knowledge	22	Fahluzy & Agustina (2014), Mukhlis, Utomo, & Soesetio (2015), Suntono & Kartika (2015), Imaniati & Isroah (2016), Mintje (2016), Wicaksono (2016), Hendri (2016), Andayani (2018), Inasius (2018), Maula (2019), Indrawan & Binekas (2018), Kurniawan et al. (2018), Nainggolan & Patimah (2019), Syaputra (2019), Pangesti & Yushita (2019), Nifanngeljau & Sularsih (2020), Perdana & Dwirandra (2020), Setiyawan et al. (2020), Suardana & Gayatri (2020), Wardani & Kartikasari (2020), Putra (2020), Zulma (2020)
Tax Sanctions	14	Hasanah et al. (2014), Hendri (2016), Imaniati & Isroah (2016), Wicaksono (2016), Andayani (2018), Sarasawati et al. (2018), Irmawati & Hidayatulloh (2019), Nainggolan & Patimah (2019), Putri & Nurhasanah (2019), Zelmiyanti & Suwardi (2019), Nifanngeljau & Sularsih (2020), Perdana & Dwirandra (2020), Putra (2020), Zulma (2020)
Taxpayer Awareness	11	Yusro & Kiswanto (2014), Mintje (2016), Wicaksono (2016), Hendri (2016), Sarasawati et al. (2018), Pangesti & Yushita (2019), Irmawati & Hidayatulloh (2019), Nainggolan & Patimah (2019), Setiyawan et al. (2020), Nifanngeljau & Sularsih (2020), Perdana & Dwirandra (2020)

Table 2 suggests three independent variables mainly used in MSME tax compliance research in Indonesia, with the tax knowledge variable being the largest. Furthermore, this study describes the independent variables that have been used more than once in Table 3 in the appendix. The independent variables that are rarely tested (used only once in research) can be seen in Table 4 in the appendix. Furthermore, this study mapped the test results of the most widely used independent variables and had used more than once. The mapping of test results from each of the independent variables is carried out to determine which independent variables have a uniform or varied test results. Based on the bibliographic study carried out, the uniform independent variable test results mean that all test results indicate these variables' association with MSME tax compliance in Indonesia. Meanwhile, various independent variables testing results suggest that there are still differences in outcomes between previous studies, positive association, negative association, and no association of these variables on MSME tax compliance in Indonesia. The mapping of test results can be seen in Table 5.

Table 5 The Mapping of Test Results

No.	Uniform Testing Results	No.	Various Testing Results
1	Tax Knowledge	1	Tax Sanctions
2	Taxpayers' Perceptions of the Implementation of Government Regulation No. 46 of 2013	2	Taxpayer Awareness
3	Application of e-filing system	3	Tax Officer Services
4	Perceptions of the Effectiveness of the Taxation System	4	Tax Dissemination
5	Perceptions of Tax Justice	5	Tax rates
6	Income Level	6	Tax Administration
7	Audit Probability	7	Trust Level in Tax Authorities

8	Level of education
9	Subjective Norms
10	Taxpayer Attitude

The Role of Behavioral Theory in MSME Tax Compliance in Indonesia

As shown in Table 1, the bibliographic study results in this study indicate that several studies that discuss the tax compliance of MSMEs in Indonesia link the theories in their analysis. If traced further, the five approaches used to analyze Indonesian MSMEs' tax compliance in previous studies are theories related to behavior or discussing behavior. Therefore, this study also examines behavioral theory's role most widely used in earlier studies on MSME tax compliance, namely the theory of planned behavior and attribution theory. The idea of planned behavior is a development of the theory of reasoned action. The concept of reasoned action states that the intention to do a particular activity is based on two reasons, namely, subjective norms and attitudes toward behavior (Ajzen & Fishbein, 1975). This theory was later modified by Ajzen & Fishbein (1988) by adding one factor, namely perceived behavioral control. The addition of these factors led to the naming of reasoned action theory, changing to planned behavior theory. This theory explains that if there is a positive attitude, support from people around, and the perception of ease because there are no obstacles to behavior, then one's intention to behave will be even more generous (Ajzen, 2005). If it is related to MSME tax compliance, then if someone, in this case, the owner of MSMEs, has a positive view of taxes collected by the government. He/She is in an environment that is also aware of the importance of the role of taxes in-state development and has the view that the implementation of tax obligations is an easy matter. The owner of the UMKM will have the intention to behave in compliance with tax provisions. It is also in line with most previous studies using this theory, as listed in Table 1. Apart from the idea of planned behavior, the concept that is also the most widely used is the theory of attribution. This theory was first introduced by Heider (1958). Attribution theory can explain how someone deduces the causes of one's behavior and that of others so that this theory can be used to understand someone's behavior.

Furthermore, Kelley (1973) added three things that need to be considered to conclude the causes of a person's behavior, whether internal or external factors. Kelley (1973) further emphasizes external attributions characterized by high uniqueness, high consistency, and high consensus factors. If an attribution fulfills these three factors, then a person will feel confident in himself. However, if one of the elements is not met, someone will need other people to obtain information or knowledge. According to Kelley (1973), the way that can be taken to increase consistency is through education, while the way to increase consensus is through persuasion. Suppose it is related to MSME tax compliance. In that case, steps that can be taken by the tax authorities to improve the consistency of tax compliance behavior are through education by including material on taxes at all levels of education. Meanwhile, to increase persuasion towards MSME actors regarding taxes, the tax authorities can increase advertisements and socialization about taxes in various media, both print and electronic. It is also in line with the bibliographic study results obtained in this study, which shows that in all the tasks that have reviewed this topic, tax knowledge positively affects MSMEs' tax compliance in Indonesia.

Based on the review of the role of the two behavioral theories above in analyzing the tax compliance of MSMEs in Indonesia, it can be seen what factors have been the motives or reasons for MSME actors to comply or not comply with existing taxation provisions. Thus, the behavioral theory has an essential role in determining the exemplary efforts to encourage MSME tax compliance in Indonesia.

Recommendations for MSMEs Tax Compliance Research Agenda in the Future

This study provides recommendations for future research agendas regarding the tax compliance of MSMEs in Indonesia as the main objective of bibliographic research is to find research gaps (Villas et al., 2008). The future research plan's recommendations are based on the relationship between behavioral theory and independent variables, showing different test results and independent variables that are still rarely tested. The proposals for the MSME tax compliance research plan for the future can be seen in Table 6.

Table 6 Recommendations for Research Agenda

No.	Independent Variable	Theory	The Reasons
1	Tax Officer Services	Theory of Planned Behavior	The test results are still mixed
2	Tax rates	Theory of Planned Behavior	The test results are still mixed
3	Ease of Tax Administration	Theory of Planned Behavior	The test results are still mixed
4	Trust Level in Tax Authorities	Theory of Planned Behavior	The test results are still mixed
5	Level of education	Attribution Theory	The test results are still mixed
6	Subjective Norms	Theory of Planned Behavior	The test results are still mixed
7	Taxpayer Attitude	Theory of Planned Behavior	The test results are still mixed
8	<i>Informational Fairness</i>	Attribution Theory	Still very rarely tested
9	<i>Interpersonal Fairness</i>	Attribution Theory	Still very rarely tested
10	Behavioral Control	Theory of Planned Behavior	Still very rarely tested
11	Taxpayers' Perceptions of Government Expenditure	Theory of Planned Behavior	Still very rarely tested
12	<i>Power of Tax Authority</i>	Attribution Theory	Still very rarely tested
13	<i>Referral Group</i>	Theory of Planned Behavior	Still very rarely tested

Through the theory of planned behavior approach and attribution theory, several factors need to be paid to by the Indonesia Tax Authority to achieve MSME tax compliance. These factors are the institution's image, services, tax inclusion in education, and tax socialization. In line with the theory of planned behavior, all Indonesian Tax Authority employees need to maintain the image or right name of the tax collection institution by maintaining integrity at work. With a correct picture of tax officials in the public's eyes, taxpayers, including MSME players. It can be encouraged to start carrying out tax obligations properly because they have high confidence that the Indonesia Tax Authority can carry out its duties properly to secure state revenue (Ajzen, 2005). Indonesia Tax Authority always needs to provide good service and make it easier for MSME players to carry out their tax obligations, aligning with planned behavior theory. That way, MSME actors can be motivated to become compliant taxpayers because they think that tax obligations are easy (Ajzen, 2005).

Tax inclusion in education also needs to pay attention to the Indonesia Tax Authority. By including material on taxes at all levels of education from elementary to tertiary level, efforts to improve consistency in behavior as a factor in attribution theory were made early on (Kelley, 1973). That way, students who will later become

taxpayers, including MSME actors, have obtained adequate knowledge and understanding of taxes' importance. Thus, they will understand their rights and obligations well when they become MSME taxpayers in the future, which aligns with the high compliance with tax regulations. To increase consensus, also a factor in attribution theory, tax dissemination needs to be carried out massively in various media (Kelley, 1973). That way, information about taxes can be distributed thoroughly and is known to many people, including MSME actors, so that all MSME actors have the same understanding of taxes. It can lead to the formation of a high consensus on the importance of taxes and the need for compliance in carrying out tax obligations. This study also provides recommendations for a research agenda based on international literature reviews. Several studies employ independent variables in the global context that never tested on Indonesia's MSME tax compliance. These variables have also been tested on MSME tax compliance and relevant to Indonesian conditions so that tests are carried out in Indonesia. Some of these independent variables include religiosity (Carsamer & Abbam, 2020) and perception of corruption (Obaid, Ibrahim, & Udin, 2020). The religiosity variable can be applied in Indonesia because, based on a survey conducted by Gallup & Abt Associates in 2019 published by the Pew Research Center in July 2020, out of 34 countries, Indonesia is the most religious country (News.detik.com, 2020). Meanwhile, the perception of corruption variable could be applied in Indonesia because Indonesia's corruption perception index score is still below the global average and is ranked 4th in the Southeast Asia Region (Kpk.go.id, 2020).

CONCLUSION

This study finds that the most widely used behavioral theories are planned behavior and attribution theory. Meanwhile, the most tested determinants are tax knowledge, tax sanctions, and taxpayer awareness. The role and linkages of behavioral theory with several independent variables that still show different test results and several independent variables that are still rarely tested, both in Indonesia and in the international context, are recommendations for future research agendas.

With this research results, to achieve MSME tax compliance, the Indonesian Tax Authority can maintain the institution's image, provide convenience in taxation services, implement tax awareness inclusion programs through education, and increase tax socialization. To keep the institution's image, the Indonesian Tax Authority always needs to ensure high employee integrity. These efforts can internalize corporate values, socialization, enforcement of the employee code of ethics, and ongoing employee coaching. Besides, the Indonesian Tax Authority needs to innovate in creating excellent service for taxpayers continuously. It can be conducted by simplifying tax procedures and administration, tax officers' training in services, and digital technology. Indonesia Tax Authority also needs to optimize tax inclusion in education, which can be conducted by preparing subject matter on taxes, tax education for teachers, and continuous monitoring of the implementation of tax inclusion activities in education.

The Indonesian Tax Authority also needs to be more aggressive in disseminating information about taxes to MSME players, either through face-to-face, print media, electronic media, or social media. This study's results can also be considered for the Indonesia Tax Authority as Indonesia's tax authority in making tax policies that impact MSME actors. The Indonesian Tax Authority can also apply behavioral theory to formulate tax regulations, especially those related to MSME actors. This study has limitations because it only maps the results of previous studies using quantitative methods. Future research can map the results of previous studies using qualitative

methods also. This study only conducted mapping based on the year of publication, research theory, independent variables, and test results. Future studies can add a mapping of the proxies used and research analysis units.

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Appendix

Tabel 3. Independent Variables That Used More Than Once

Variable	The Number of Article	Authors
Tax Officer Services	5	Hasanah et al. (2014), Suntono & Kartika (2015), Wicaksono (2016), Irmawati & Hidayatulloh (2019), Nifanngeljau & Sularsih (2020)
Taxpayers' Perceptions of the Implementation of Government Regulation No. 46 of 2013	5	Imaniati & Isroah (2016), Kusbandiyah et al. (2016), Syafiqurrahman et al. (2017), Andayani (2018), Syaputra (2019)
Tax Dissemination	5	Anwar & Syafiqurrahman (2016), Putri & Nurhasanah (2019), Setiyawan et al. (2020), Suardana & Gayatri (2020), Wardani & Kartikasari (2020)
Tax rates	5	Yusro & Kiswanto (2014), Agustina (2016), Inasius (2018), Suardana & Gayatri (2020), Zulma (2020)
Tax Administration	3	Sarasawati et al. (2018), Putra (2020), Zulma (2020)
Trust Level in Tax Authorities	3	Fahluzy & Agustina (2014), Hendri (2016), Inasius (2019)
Education Level	3	Agustina (2016), Natoen et al. (2018), Putri & Nurhasanah (2019)
Income Level	3	Estiningsih & Purba (2014), Agustina (2016), Natoen et al. (2018)
Subjective Norms	2	Estiningsih & Purba (2014), Irmawati & Hidayatulloh (2019)
Application of e-filing system	2	Kurniawan et al. (2018), Amwal et al. (2020)
Perceptions of the Effectiveness of the Taxation System	2	Fahluzy & Agustina (2014), Pangesti & Yushita (2019)
Perceptions of Tax Justice	2	Mukhlis et al. (2015), Inasius (2018)
Taxpayer Attitude	2	Estiningsih & Purba (2014), Mintje (2016)
<i>Audit Probability</i>	2	Inasius (2018), Zelmianti & Suwardi (2019)

Table 4. Independent Variables Used Once

Variable	Authors
<i>Informational Fairness</i>	Pradana & Firmansyah (2020)
<i>Interpersonal Fairness</i>	Pradana & Firmansyah (2020)
Gender	Natoen et al. (2018)
Ease of Paying Taxes	Maula (2019)
Behavioral Control	Estiningsih & Purba (2014)
Length of Business	Natoen et al. (2018)
Tax Payment Mechanism	Yusro & Kiswanto (2014)
Taxpayer Motivation	Maula (2019)
Experience in Carrying Out Tax Obligations	Maula (2019)
Taxpayers' Perceptions of Government Expenditure	Inasius (2018)
<i>Power of Tax Authority</i>	Inasius (2019)
<i>Referral Group</i>	Inasius (2018)
Age	Natoen et al. (2018)