

## **The Influence of Tax Management Transparency and Tax Fairness on Taxpayer Trust in the KPP of East Tangerang City in 2020**

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**ABSTRACT:** This research was conducted at KPP Pratama Kota Tangerang Timur. Research aims to find out the effect of transparency of tax management and taxpayer trust on taxpayer trust. This research uses a quantitative approach with survey research. This research sample was the taxpayers at KPP Pratama Kota Tangerang Timur and obtained 100 respondents. Data analysis uses multiple linear regressions. In this study, the authors used SPSS 25. The results of this study showed that The Transparency of Tax Management (X1) did not have a significant effect on taxpayer trust (Y) in the East Tangerang City Primary KPP only by 21.9% and the remaining 78.1% was influenced by other factors outside in this research model that were not studied by researchers. Tax Justice (X2) does not have a significant effect on taxpayer trust (Y) in KPP Pratama Kota Tangerang Timur only by 28.4% and the remaining 71.6% is influenced by other factors outside in this research model that are not studied by researchers. Other results, that together transparency of tax management (X1) and tax justice (X2) did not have a significant effect on taxpayer trust (Y) in KPP Pratama Kota Tangerang Timur only by 32.7% and the remaining 67.3% was influenced by other factors outside in this study model that were not studied by researchers.

**Keywords:** Transparency, Tax Justice, Taxpayer Trust



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## **INTRODUCTION**

Taxes are the largest source of revenue in the State Revenue and Expenditure budget (APBN). Tax contributions to the APBN reached 70% of total state revenues or in the 2013 APBN-P it reached IDR 1,664,365 trillion and in 2014 it was estimated to reach IDR 2,060,365 trillion. However, the taxation system faces problems, on the one hand, it is increasingly relied on as the largest and most sustainable source of state revenue because it grows along with economic growth and the level of welfare of citizens, in contrast to donations and foreign debt which are burdensome and can be politically subordinated, or depend on natural resources that will soon run out. on the other hand, the tax system faces political pressure to remain weakened as a policy tool for realizing social justice (APBNAPBN-P report: 2014)(Vuksanović et al., 2013).

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The tax system and practice in Indonesia still focuses on achieving tax revenue targets in the APBN without taking into account the function of tax as a policy instrument (regular), namely by redistributing income and paying attention to the expenditure side in the form of welfare programs (social expenditure). Indonesia's economic growth is relatively high and stable, but it is still haunted by unresolved poverty, a decline in the ranking of the Human Development Index, widening socio-economic gaps that have the potential to trigger a social explosion, very minimal availability of public services and the availability of infrastructure that supports the wheels of the economy. , decentralization that takes place without accountability, increasingly rampant corruption, bureaucracy that is no longer professional, and the potential for natural damage due to uncontrolled utilization. In summary, there is a disconnect between the revenue and expenditure sides, and taxes are increasingly being demanded as a public policy instrument to achieve justice and social welfare. In contrast to the assumption that is often accepted by the general public, the role of the state (the role of government) is actually increasingly crucial and is supported by the contribution of tax revenues, a calculation tool which is considered the tax coverage ratio. Tax coverage ratio is an indicator used to measure the level of success in tax collection and the level of tax compliance. Apart from that, the number of annual Tax Returns (SPT) submitted which must be submitted to the tax service office is also an indicator of taxpayer compliance (Farrar et al., 2020). From data obtained from the Directorate General of Taxes, in the ten year period from 2004 to 2014 which shows that the level of compliance with corporate and personal taxpayers submitting SPTs directly to Indonesia is still low. The government's Directorate General of Taxes (DJP) seeks to maximize tax revenues in order to increase state tax revenues to finance national development.

The taxpayer compliance factor has an influence on increasing tax revenues. Taxes are an important element for the state, because with taxes the government can provide services to obtain prosperity for the people. Taxes are the largest income in the State Revenue and Expenditure budget (APBN), in the last five years tax revenues have continued to be higher. This means tax revenue data from 2016 to 2020 (Falsetta, 2020; Ioana-Florina et al., 2022).

**Table 1 State Revenue 2016-2020 (In Trillions of Rupiah)**

Tahun	Pendapatan Negara	Pendapatan Negara Dari Pajak	Pendapatan Negara Bukan Pajak	Presentase Penerimaan Pajak
2016	1.822,5	1.546,7	273,8	84,8%
2017	1.750,3	1.498,9	250,0	85,6%
2018	1.894,7	1.618,1	275,4	85,4%
2019	2.165,1	1.786,4	378,3	82,5%
2020	2.233,2	1.865,7	367,0	83,5%

State income is obtained from tax origin country income as well as non-tax state income. Based on table 1 State Revenue from 2016 to 2020 it can be seen that the percentage of tax revenue is

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obtained from state income from taxes divided by state income, so in 2016 it was 84.8%, in 2017 it was 85.6%, in 2018 it was 85.4%, in 2019 it was 82.5% and in 2020 83.5%. This shows that state income from taxes always increases every year and is above 50% of tax contribution to state income.

In accordance with state income levels from 2016 to 2020, this research aims to increase taxpayer compliance in paying taxes. The following is data on the level of compliance of individual taxpayers at the East Tangerang Pratama Tax Service office.

**Table 2 Individual Taxpayer Compliance Level**

<b>Tahun Pajak</b>	<b>Lapor SPT</b>	<b>Belum Bayar SPT</b>
2016	231.483	49.564
2017	244.743	48.470
2018	224.576	91.918
2019	248.770	89.520
2020	199.981	181.147

Based on table 2, it can be seen that the number of individual taxpayers who reported Annual Tax Returns from 2016 to 2020 has increased every year. According to circular number SE-27/PJ/2020, effective taxpayers are taxpayers who can fulfill objective and subjective requirements and carry out their rights and obligations as taxpayers in accordance with the provisions of the applicable laws and regulations (Warganegara et al., 2023). Based on the data above, it can be concluded that the level of individual taxpayer compliance at the East Tangerang Pratama KPP decreases every year. The implementation of the tax system is still not effective and there are still taxpayers who are not aware of their tax obligations.

In this case, the government asked the Directorate General of Taxes (DJP) to try to maximize state revenues from the taxation sector. One of the efforts that can be made is tax reform. The change from the official assessment system to a self-assessment system, the consequence of this change requires the Directorate General of Taxes (DJP) to provide services, supervision, guidance and apply tax penalties for the implementation of taxpayers' tax obligations in accordance with the provisions of tax laws and regulations. With reform into a self-assessment system, it is possible for taxpayers not to carry out their tax obligations properly, this could be due to deliberate intent or perhaps a lack of enlightenment regarding tax obligations.

One of the signs of tax evasion may be the failure to achieve tax revenue targets. This comes from that every year the realization of tax revenues, especially PPh, does not reach the target. As stated by the Director of Service Extension and Public Relations of the Directorate General of Taxes M. Iqbal Alamsjah in the ANTARA electronic statement, in his statement he said that tax revenue in 2010 increased by 19.2% compared to 2009. However, this revenue did not reach the amount that

had been stated. targeted, namely only reaching 97.4% of the target set in the 2010 APBNP. Where is the other 2.6%? Are there still taxpayers who do not report all their income or are there cases of cooperation in tax evasion between tax officers and taxpayers? It is no longer a secret that there are tax officers who collaborate with taxpayers to lighten the tax burden by evading taxes. One model of the case is that which makes tax officer Gaius Tambunan a suspect. This is what further strengthens the existence of tax evasion during this time.

**Table 3 Total Tax Revenue at KPP Pratama Kota Tangerang Timur 2020-2021**

Tax Type	Contribution	2020	2021
PPh 21	12,81%	-4,5%	2,3%
PPh 22 Impor	2.97%	-41,9%	6,8%
PPh OP	1,12%	2,0%	-0,3%
Corporate Income Tax	15,10%	-30,4%	7,0%
PPh 26	5,22%	-6,5%	21,4%
PPh Final	9,51%	-7,0%	0,9%
PPN DN	24,22%	-9,4%	13,9%
Import VAT	15,69%	-18%	29,5%

The ratio of tax revenues at KPP Pratama Timur from year to year still shows that the percentage has not increased significantly. This is based on a comparison of tax revenues in 2020 with 2021.

People's trust in the government can be generated by various things. One of the characteristics that makes people trust an organization, for example the government, is transparency. This year the Minister of Finance, Sri Mulyani Indrawati, introduced the "Your Tax Allocation" feature on the official website of the Indonesian Ministry of Finance. This feature is used as a simulation to provide an illustration of the use of people's tax money in the 2017 State Revenue and Expenditure budget (APBN).

With this feature, the government invites the public to understand, care, own and participate in monitoring the APBN application which originates from tax funds. This step is considered to be the Indonesian government's first step in opening up information on the circulation of tax funds to the people (Harjanto, 2017).

Scope of Research Problem Discussion:

1. Researchers only discuss the influence of transparency in tax management on taxpayers' trust in KPP Pratama East Tangerang.

2. The researcher only discusses the influence of tax fairness on taxpayers' trust in KPP Pratama East Tangerang.
3. The researcher only discusses taxpayers' trust in KPP Pratama East Tangerang who have reported taxes.

### **Formulation of the problem**

Based on the problem limitations above, the problem formulation in this research is:

1. How much influence does the transparency of tax management carried out by KPP Pratama East Tangerang have on taxpayers' trust?
2. How big is the influence of tax fairness on taxpayers' trust in KPP Pratama East Tangerang?
3. How big is the influence of tax management transparency and tax fairness on taxpayers' trust in KPP Pratama East Tangerang?

### **Research purposes**

1. To analyze the magnitude of the influence of transparency in tax management carried out by KPP Pratama East Tangerang on taxpayer trust.
2. To analyze the magnitude of the influence of tax justice on taxpayer trust in KPP Pratama East Tangerang.
3. To analyze the influence of tax management transparency and tax fairness on taxpayers' trust in KPP Pratama East Tangerang.

### **Transparent**

Sulistiyani (2004) states that transparency and accountability are two key words in good government administration and corporate governance. It is also stated that accountability contains an obligation to present and report all activities, especially in the field of financial administration, to higher parties. Accountability can be implemented by providing access to all interested parties, asking or challenging the accountability of decision makers and implementers at the program, regional and community levels. In this case, all activities related to the management of APBD Fund Allocations must be accessible to all interested elements, especially the community in the region.

The concept of transparency refers to a situation where all aspects of the government administration process are open and can be easily known by users who need it. If all aspects of the service delivery process, such as requirements, costs and time required, service methods, as well as the rights and obligations of service providers and users, are published openly so that they are easily accessible and understood by the public, then the service delivery practice can be considered to have high transparency. On the other hand, if some or all aspects of the service delivery process are closed and the information is difficult for users and other stakeholders to obtain, then the service delivery does not meet the rules of transparency.

According to Gunawan (2016:91), the transparency indicators used to measure the level of success of transparency are as follows:

- a. Provision and access to clear information about planning, implementation procedures and accountability.
- b. There is deliberation involving the community
- c. Openness of the management process
- d. Regulatory framework that ensures transparency
- e. Openness of financial system management information.

Based on the indicators that have been provided, it shows that transparency is a decisive tool as a bridge to community needs regarding information on government administration.

### **Tax Justice Concept**

According to Mangoting as quoted by Harri Ariema (2008, pages 20-22) Justice is the key word in the government's efforts to collect funds from the community (transfer of resources). In accordance with the principle of equality (justice), taxes must be imposed fairly and evenly. Taxes are imposed on individuals in proportion to their ability to pay the tax and also in accordance with the benefits they receive from the state (Faizal et al., 2017; Pahala et al., 2022).

According to Gerbing (1998), Richardson (2005) revealed 5 basic dimensions in viewing the tax justice process in a country which influence taxpayer compliance, namely:

- a. General justice and distribution of the tax burden, explains whether justice has been applied equally to each taxpayer and the tax burden has been charged correctly according to the taxpayer's conditions.
- b. Government reciprocity, taxpayers indirectly get reciprocity from the government.
- c. Special provisions, taxpayers are given provisions in paying tax.
- d. Tax rate structure explains the levels and various tax rates imposed on each taxpayer.
- e. For personal interests, taxpayers compare the tax rates imposed on them with the tax rates imposed on other taxpayers.

### **Taxpayer Trust**

According to Robbins (2008:97) explains the meaning of trust, namely:

Trust is a positive expectation or hope that another person will not act opportunistically through words, actions, and policies (Fajriana et al., 2023a).

Trust in the government is a measure of what taxpayers expect from the applicable government system based on existing values and norms (Purnamasari, et al. 2016). The instrument used to measure the tax understanding variable was adopted from Purnamasari (2016), there are 5 (five) indicators, namely (Batrancea et al., 2022):

- a. Trust in government
- b. Trust in the legal system
- c. Trust in judicial institutions
- d. Belief in tax collection being allocated back to the people
- e. Trust the tax collectors (fiscus).

## **METHOD**

Judging from the approach, this research uses a quantitative approach, with the type used being survey type (Sugiyono, 2013b, 2013a). Survey type research is usually always associated with samples, so survey research is also called survey samples. type of survey tools; questionnaires, scales and tests.

By using this method, it is hoped that we can find a correlation between the transparency of tax management and tax fairness on taxpayers' trust in KPP Pratama East Tangerang (Sugiyono, 2018).

### **Sampling Techniques**

1. The population in this study was 199,981 people
2. This research uses the Slovin formula. The population in this research is 381,038 customers, so the percentage of allowance used is 10% and the calculation results can be rounded to achieve suitability. So to find out the research sample, use the following calculations:

$$n = \frac{381.038}{1 + 381.038 (10)^2} =$$
$$n = \frac{381.038}{3.811,38} = 99,97$$

Adjusted by researchers to 100 respondents.

## **RESULT AND DISCUSSION**

### **1. Validity Test Results**

- a. Validity Test Results of Tax Management Transparency (X1) and Tax Fairness (X2) (Farrar et al., 2022; Jassem et al., 2022)

The research questionnaire for the variable Tax Management Transparency (X1) consists of 5 question items and the research questionnaire for the variable Tax Justice (X2) consists of 7 question items. The validity test is used to test the extent to which the accuracy of the measuring instrument can reveal the concept of the symptom/event being measured. Questionnaire items are declared valid if the calculated *r* value is  $> r$  table (*n*-2). Validity testing of the tax management transparency variable and the tax justice variable on taxpayer trust is explained in the following table:

**Table 4 Results of Testing the Validity of the Tax Management Transparency Variable (X1)**

No	Variable X1	R	r Table	Information
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		Count		
1	Question 1	0.760	0.195	Valid
2	Question 2	0.850	0.195	Valid
3	Question 3	0.882	0.195	Valid
4	Question 4	0.836	0.195	Valid
5	Question 5	0.869	0.195	Valid

Source: Primary Data processed by SPSS 25 (2021)

The validity test results above show that all question items in each Tax Management Transparency variable (X1) have a value above 0.195 as the r table, which shows that the test result number is greater, so all instrument items in the compensation variable in the research are declared valid.

**Table 5 Results of Testing the Validity of the Tax Fairness Variable (X2)**

No	Variable X2	r Count	r Table	Information
1	Question 1	0.580	0.195	Valid
2	Question 2	0.607	0.195	Valid
3	Question 3	0.787	0.195	Valid
4	Question 4	0.814	0.195	Valid
5	Question 5	0.644	0.195	Valid
6	Question 6	0.834	0.195	Valid
7	Question 7	0.785	0.195	Valid

Source: Primary Data processed by SPSS 25 (2021)

Likewise, the results of the validity test above show that all question items in each Tax Justice variable (X2) have a value above 0.195 as the r table, which shows that the test result number is greater, so all instrument items in the compensation variable in the research are declared valid.

## b. Taxpayer Trust Validity Test Results (Y)

The Taxpayer Trust variable research questionnaire (Y) consists of 5 question items. The validity test is used to test the extent to which the accuracy of the measuring instrument can reveal the concept of the symptom/event being measured. Questionnaire items are declared valid if the calculated r value is  $> r$  table  $(n-2)$  (Gangl et al., 2020).

Testing the validity of the tax management transparency variable and the tax fairness variable on taxpayer trust is explained in the following table (Fajriana et al., 2023b):

**Table 6 Results of Testing the Validity of the Taxpayer Trust Variable (Y)**

No	Variabel Y	r Count	r Table	Information
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1	Question 1	0.886	0.195	Valid
2	Question 2	0.901	0.195	Valid
3	Question 3	0.919	0.195	Valid
4	Question 4	0.847	0.195	Valid
5	Question 5	0.825	0.195	Valid

Source: Primary Data processed by SPSS 25 (2021)

From the test results above, it shows that most of the question items in each Taxpayer Trust variable (Y) have a value above 0.195 as the r table shows that the test results are greater, so most of the instruments in the Taxpayer Trust variable are declared valid.

## 2. Test reliability

Instrument reliability testing is testing a questionnaire consisting of several question items. Instrument reliability testing was carried out using internal consistency using the Split Two Technique which was analyzed using the Spearman Brown formula (Sugiyono, 2009: 131).

Spearman Brown's formula

$$r_i = \frac{2r_b}{1+r_b}$$

Ri = Internal reliability of all instruments

Rb = Product moment correlation between the first and second hemispheres

**Table 7 Reliability Test Results**

Variabel	Cronbach's Alpha (0,60)	Keterangan
Transparansi Pengelolaan Pajak (X1)	0.898	Reliabel
Keadilan Pajak (X2)	0.865	Reliabel
Kepercayaan Wajib Pajak (Y)	0.927	Reliabel

Source: Primary Data processed by SPSS 25 (2021)

The results of the reliability test show that all variables have a fairly large Cronbach's Alpha value, namely above 0.60, so it can be said that all the measuring concepts for each variable from the questionnaire are reliable or consistent, so that in the future the items in each of these variable concepts suitable to be used as a measuring tool in this research.

### a. Data Analysis Interpretation of Respondent Responses

#### 1) Respondents Based on Gender

Based on gender it is divided into two categories, with the following details:

**Table 8 Respondent Data Based on Gender**

Gender	Amount	Present
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Man	34	34
Woman	66	66
Amount	100	100

Source: Based on Questions in the Questionnaire

Based on table 8 above, data on the characteristics of respondents according to gender was obtained, namely 34 men or 34% of the total sample while 66 women or 66% of the total sample of 100 respondents in the study.

## 2) Respondents Based on Age

Based on the age of respondents, they are divided into three categories, namely under 20 years old, between 20-30 years old, between 31-40 years old, between 41-50 years old and over 50 years old with the following details:

**Table 9 Respondent Data Based on Age**

Age	Amount	Present
Under 20 Years	3	3
Between 20-30	71	71
Between 31-40	20	20
Between 41-50 Years	6	6
Over 50 Years	0	0
Amount	100	100

Source: Based on Questions in the Questionnaire

Based on table 4.6 above, we obtained data on the characteristics of respondents according to the age of the respondents, namely 3 people under 20 years of age or 3% of the total sample, while 71 people aged between 20 and 30 years or 71% of the total sample and ages between 41 years – 50 years as many as 6 people or 6% of the total sample in this study.

## 3) Respondents Based on Education Level

Based on the level of education, respondents are divided into five categories, namely SD (Primary School), SMP (Junior Middle School), SMA (Final Middle School), DIII (Diploma Three), and S1 (Senior Secondary) with the following details:

**Table 10 Respondent Data Based on Education**

Education Level	Amount	Present
SD	8	8
JUNIOR HIGH SCHOOL	3	3
SMA	34	34
DIII	14	14
S1	41	41

Amount	100	100
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Source: Based on Questions in the Questionnaire

Based on table 4.7 above, data on the characteristics of respondents according to the respondent's education level is obtained, namely Elementary School (SD) with 8 people or 8% of the total sample, while Junior High School (SMP) with 3 people or 3% of the total sample, Middle School (SMP) with 3 people or 3% of the total sample. Final (SMA) were 34 people or 34% of the total sample, Diploma Three (DIII) were 14 people or 14% of the total sample and Bachelor Degree (S1) were 41 people or 41% of the total sample in this study.

#### 4) Respondents Based on Type of Taxpayer Employment

Based on the occupation, taxpayers are divided into four categories, namely private employees, BUMN (State-Owned Enterprise) employees, entrepreneurs and others with the following details:

**Table 11 Respondent Data Based on Occupation**

Education Level	Amount	Present
Private Officer	30	30
BUMN employee	11	11
Self-employed	22	22
Other	37	37
Amount	100	100

Source: Based on Questions in the Questionnaire

Based on table 4.8 above, data on the characteristics of respondents based on the type of work of taxpayers at KPP Pratama East Tangerang City is obtained, starting from use for private employees as many as 30 people or 30%, BUMN employees as many as 11 people or 11%, self-employed people as many as 22 people or equal to 22% and other types of work were 37 people or 37% in this study

### 3. Descriptive Analysis

#### a. Tax Management Transparency Analysis Results (X1)

To see the actual situation regarding the influence of the Tax Management Transparency variable (X1) on KPP Pratama East Tangerang City. The following is a discussion of the results of distributing the questionnaire to respondents which is shown in the table below.

**Table 12 Provision and access to clear information about planning, implementation procedures and accountability?**

Alternative Answer	F	%	X	F.X	Number Interpretation
Strongly agree	52	52	5	260	$m = \sum F x/n$
Agree	33	33	4	132	435/100

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Simply Agree	13	13	3	39	4,35
Don't agree	2	2	2	4	
Very not Agree	0	0	1	0	
<b>Amount</b>	<b>100</b>	<b>100</b>	<b>15</b>	<b>435</b>	

Source: Based on Statement from Questionnaire (X1) No. 1

From the data tabulation calculations in table 12 above, an average interpretation is obtained of 4.35. Based on the interval scale that has been determined, this figure is included in the very good category. Taxpayers at KPP Pratama East Tangerang City agree that the Directorate General of Taxes / Government can provide and provide clear information regarding planning, implementation procedures and accountability for tax utilization. which has been paid by the taxpayer.

**Table 13 Is there a deliberation involving the community?**

<b>Alternative Answers</b>	<b>F</b>	<b>%</b>	<b>X</b>	<b>F.X</b>	<b>Number Interpretation</b>
Strongly agree	60	60	5	300	$m = \sum F x/n$
Agree	23	23	4	92	435/100
Simply Agree	9	9	3	27	4,33
Don't agree	6	6	2	12	
Strongly Disagree	2	2	1	2	
<b>Amount</b>	<b>100</b>	<b>100</b>	<b>15</b>	<b>433</b>	

Source: Based on Statement from Questionnaire (X1) No. 2

From the data tabulation calculations in table 13 above, an average interpretation of 4.33 was obtained. Based on the interval scale that has been determined, this figure is included in the very good category. Taxpayers at KPP Pratama East Tangerang City agree that the community is involved in deliberations on tax revenue management.

**Table 14 Tax Management Process Openness?**

<b>Alternative Answers</b>	<b>F</b>	<b>%</b>	<b>X</b>	<b>F.X</b>	<b>Number Interpretation</b>
Strongly agree	51	60	5	255	$m = \sum F x/n$
Agree	27	23	4	108	435/100
Simply Agree	15	9	3	45	4,21
Don't agree	6	6	2	12	
Strongly Disagree	1	2	1	1	
<b>Amount</b>	<b>100</b>	<b>100</b>	<b>15</b>	<b>421</b>	

Source: Based on Statement from Questionnaire (X1) No. 3

From the data tabulation calculations in table 14 above, an average interpretation is obtained of 4.21. Based on the interval scale that has been determined, this figure is included in the very good category. Taxpayers at KPP Pratama East Tangerang City agree that the government is open in managing the taxes that have been received by the state.

**Table 15 Regulatory Framework That Guarantees Transparency?**

Alternative Answers	F	%	X	F.X	Number Interpretation
Strongly agree	46	60	5	230	$m = \sum F x/n$
Agree	26	23	4	104	435/100
Simply Agree	20	9	3	60	4,08
Don't agree	6	6	2	12	
Strongly Disagree	2	2	1	2	
<b>Amount</b>	<b>100</b>	<b>100</b>	<b>15</b>	<b>408</b>	

Source: Based on Statement from Questionnaire (X1) No. 4

From the data tabulation calculations in table 15 above, an average interpretation of 4.08 was obtained. Based on the interval scale that has been determined, this figure is included in the good category. Taxpayers at KPP Pratama East Tangerang City agree that government regulations guarantee transparency in the management of tax funds.

**Table 16 Information Disclosure Related to Financial System Management?**

Alternative Answers	F	%	X	F.X	Number Interpretation
Strongly agree	52	60	5	260	$m = \sum F x/n$
Agree	28	23	4	112	435/100
Simply Agree	10	9	3	30	4,2
Don't agree	8	6	2	16	
Strongly Disagree	2	2	1	2	
<b>Amount</b>	<b>100</b>	<b>100</b>	<b>15</b>	<b>420</b>	

Source: Based on Statement from Questionnaire (X1) No. 5

From the data tabulation calculations in table 16 above, an average interpretation of 4.02 is obtained. Based on the interval scale that has been determined, this figure is included in the good category. Taxpayers at KPP Pratama East Tangerang City agree that the government is open in managing the budget originating from tax revenues to taxpayers or the community.

**Table 17 Recapitulation of Tax Management Transparency Variable Scores**

No	Indicator	Flat-Flat	Information
1	Provision and access to information clear about planning, procedures implementation and accountability?	4,35	Very Good
2	There is Involving Deliberation Public?	4,33	Very Good
3	Openness of the Tax Management Process?	4,21	Very Good

4	Assuring Regulatory Framework Transparency?	4,08	Good
5	Disclosure of Information Related to Financial System Management?	4,02	Good
Average Prediction		4,23	Very Good

Source: Based on Statement from the Questionnaire (X1)

Based on table 17, it shows that the prediction/interpretation value of the score on the communication variable is an average of 4.23 and when consulted with the category criteria, the score of 4.23 is in the range 4.20 – 5.00 in the "Very Good" category.

#### b. Tax Fairness Variable Analysis Results (X2)

To see the actual situation regarding the influence of the Tax Justice variable (X2) on KPP Pratama East Tangerang City(Beeri et al., 2022). The following is a discussion of the results of distributing the questionnaire to respondents which is displayed in the table below:

Table 18 Do I have the right to object to a tax debt?

Alternative Answers	F	%	X	F.X	Number Interpretation $m = \sum F \times n$
Strongly agree	37	37	5	185	435/100
Agree	28	28	4	112	
Simply Agree	31	31	3	93	3,98
Don't agree	4	4	2	8	
Strongly Disagree	0	0	1	0	
<b>Amount</b>	<b>100</b>	<b>100</b>	<b>15</b>	<b>398</b>	

Source: Based on Statement from Questionnaire (X2) No. 1

From the data tabulation calculations in table 18 above, an average interpretation is obtained of 3.98. Based on the interval scale that has been determined, this figure is included in the good category, Taxpayers at KPP Pratama East Tangerang agree that Taxpayers have the right to object to tax debts.

Table 19 Do I have the right to payment according to my tax capacity?

Alternative Answers	F	%	X	F.X	Number Interpretation $m = \sum F \times n$
Strongly agree	48	48	5	240	435/100
Agree	31	31	4	124	
Simply Agree	20	20	3	60	4,26
Don't agree	1	1	2	2	

Strongly Disagree	0	0	1	0	
<b>Amount</b>	<b>100</b>	<b>100</b>	<b>15</b>	<b>426</b>	

Source: Based on Statement from Questionnaire (X2) No. 2

From the data tabulation calculations in table 19 above, an average interpretation of 4.26 was obtained. Based on the interval scale that has been determined, this figure is included in the very good category, Taxpayers at KPP Pratama East Tangerang agree that Taxpayers pay taxes according to their ability.

**Table 20 Do I have the right to appeal my tax debt to the judiciary?**

Alternative Answers	F	%	X	F.X	Number Interpretation
Strongly agree	32	32	5	160	$m = \sum F x/n$
Agree	33	33	4	132	435/100
Simply Agree	33	33	3	99	3,95
Don't agree	2	1	2	4	
Strongly Disagree	0	0	1	0	
<b>Amount</b>	<b>100</b>	<b>100</b>	<b>15</b>	<b>395</b>	

Source: Based on Statement from Questionnaire (X2) No. 3

From the data tabulation calculations in table 20 above, an average interpretation of 3.95 is obtained. Based on the interval scale that has been determined, this figure is included in the good category. Taxpayers at KPP Pratama East Tangerang agree that taxpayers have the right to submit an appeal regarding tax debt to the judiciary.

**Table 21 Has the Director General of Taxes imposed taxes fairly within the taxpayer's capacity?**

Alternative Answers	F	%	X	F.X	Number Interpretation
Strongly agree	28	28	5	140	$m = \sum F x/n$
Agree	31	31	4	124	435/100
Simply Agree	34	34	3	102	3,8
Don't agree	7	7	2	14	
Strongly Disagree	0	0	1	0	
<b>Amount</b>	<b>100</b>	<b>100</b>	<b>15</b>	<b>380</b>	

Source: Based on Statement from Questionnaire (X2) No. 4

From the data tabulation calculations in table 21 above, an average interpretation of 3.8 is obtained. Based on the interval scale that has been determined, this figure is included in the good category. Taxpayers at KPP Pratama East Tangerang agree that the Directorate General of Taxes has determined taxes fairly and in accordance with the taxpayer's abilities.

**Table 22 Is the tax imposition carried out by the Directorate General of Taxes generally evenly distributed?**

Alternative Answers	F	%	X	F.X	Number Interpretation
Strongly agree	28	28	5	140	$m = \sum F \times n$ 435/100
Agree	25	25	4	100	
Simply Agree	31	31	3	93	3,61
Don't agree	12	12	2	24	
Strongly Disagree	4	4	1	4	
<b>Amount</b>	<b>100</b>	<b>100</b>	<b>15</b>	<b>361</b>	

Source: Based on Statement from Questionnaire (X2) No. 5

From the data tabulation calculations in table 22 above, an average interpretation of 3.61 was obtained. Based on the interval scale that has been determined, this figure is included in the good category. Taxpayers at KPP Pratama East Tangerang agree that the Directorate General of Taxes has imposed taxes generally and evenly on taxpayers.

**Table 23 Is the government fair in providing reciprocity for tax payments?**

Alternative Answers	F	%	X	F.X	Number Interpretation
Strongly agree	29	29	5	145	$m = \sum F \times n$ 435/100
Agree	33	33	4	132	
Simply Agree	25	25	3	75	3,75
Don't agree	10	10	2	20	
Strongly Disagree	3	3	1	3	
<b>Amount</b>	<b>100</b>	<b>100</b>	<b>15</b>	<b>375</b>	

Source: Based on Statement from Questionnaire (X2) No. 6

From the data tabulation calculations in table 23 above, an average interpretation of 3.75 was obtained. Based on the interval scale that has been determined, this figure is included in the good category. Taxpayers at KPP Pratama East Tangerang agree that the Government has been fair in providing reciprocity for tax payments that have been deposited by taxpayers.

Table 4. 21 Whether taxpayers can file an appeal to the advisory panel?

## CONCLUSION

Based on the presentation and results of data analysis carried out in this research, the following conclusions were obtained:

1. Tax Management Transparency (X1) has a significant effect on Taxpayer Trust (Y) in KPP Pratama East Tangerang by 21.9% and the remaining 78.1% is influenced by other factors outside of this research model which were not examined by researchers.



2. Tax Justice (X2) has a significant effect on Taxpayer Trust (Y) in KPP Pratama East Tangerang, only 28.4% and the remaining 71.6% is influenced by other factors outside of this research model which were not examined by researchers.
3. Tax Management Transparency (X1) and Taxpayer Trust (X2) have a significant effect on Taxpayer Trust (Y) in KPP Pratama East Tangerang, only 32.7% and the remaining 67.3% is influenced by other factors outside the model. This research was not examined by researchers (Al-Rahamneh et al., 2023).

After conducting this research, it was carried out at KPP Pratama East Tangerang located on Jl. Satria Sudirman RT 001 RW 002, Kel Sukaasih, Kec. Tangerang, Tangerang City, Banten, regarding the influence of Tax Management Transparency and Tax Justice on Taxpayer Trust. Researchers try to provide advice to the East Tangerang Pratam KPP. The suggestions conveyed by researchers are as follows:

1. It would be better for the East Tangerang KPP Pratama to provide socialization regarding the management of funds received from taxpayers, so that the public is willing to report SPT and pay taxes so that it has an impact on increasing the number of reporting and paying taxes at the East Tangerang Pratama KPP.
2. It would be better if the East Tangerang City KPP Pratama continues to strive to increase fairness in terms of tax collection so that the community feels that there is no difference between one taxpayer and another, they are not pressured, they are not forced and feel satisfied, thereby encouraging the community to carry out their obligations in paying taxes.
3. It would be better if the East Tangerang City KPP Pratama can further improve its performance, quality, discipline and high integrity so that taxpayers are obedient in paying taxes and feel fairness in paying taxes.

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