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# THE QUALITY OF TAX AUTHORITY SERVICES ON VOLUNTARY TAX COMPLIANCE AMONG MSMEs, WITH TRUST IN THE TAX AUTHORITY AS A MODERATING VARIABLE

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Abstract. This study aims to examine the effect of tax authority service quality on voluntary tax compliance among MSMEs, with trust in the tax authority as a moderating variable. This quantitative study employs multiple linear regression and moderation analysis. The sample consists of 97 individual MSME taxpayers in Malang City, selected through purposive sampling. The results show that the quality of tax authority services has a positive and significant effect on voluntary tax compliance. However, trust in the tax authority does not moderate the relationship between service quality and voluntary compliance. These findings suggest that tax authorities should focus on improving service quality by streamlining procedures, ensuring consistency of information, and tailoring services to the needs of MSME taxpayers to enhance voluntary compliance.

Keywords: Service Quality, Slippery Slope Framework, Trust, Voluntary Tax Compliance

## I. INTRODUCTION

Tax compliance is a challenge faced by nearly all countries, including Indonesia (Kusuma, 2021). This issue is particularly critical in the MSME sector, which serves as a pillar of the national economy, contributing 61.07% to GDP, employing 97% of the workforce, and accounting for 60.4% of national investment (Damayanti, 2024). In Malang City, MSMEs also contributed approximately 10% to GRDP growth in the first half of 2024 (Indah, 2024). However, the level of tax compliance among MSMEs remains low. In the Malang Utara Tax Office (KPP) jurisdiction, only about 14% of MSMEs are registered as taxpayers, indicating a gap between MSME growth and tax compliance.

This low compliance is influenced by limited understanding of taxation, making the quality of service provided by tax authorities a critical factor in encouraging voluntary compliance (Damayanti, 2024). The case of UD Pramono in Boyolali demonstrates that a lack of communication and service from tax authorities can erode public trust in those authorities (Zamani & Hardiyanto, 2024). According to the slippery slope framework, tax compliance is influenced by the power of and trust in tax authorities, with voluntary compliance being the expected form of compliance in Indonesia's self-assessment system (Kirchler et al., 2008; Kirchler et al., 2014; Kogler et al., 2013; Mas'ud et al., 2019; Nuryati, 2022; Ferdian, 2024).

Previous research has yielded inconsistent results regarding the effect of service quality on voluntary tax compliance. Some studies found a positive effect (Augustine et al., 2020; Gangl et al., 2013; Kiptum et al., 2024), while others found no significant effect (Siahaan & Halimatusyadiah, 2018; Siregar, 2018; Zahrani & Mildawati, 2019). Similarly, the effect of trust in tax authorities on voluntary compliance continues to yield mixed results (Faizal et al., 2017; Aktaş Güzel et al., 2019; Batrancea et al., 2019; Gobena & Van Dijke, 2016; Augustine et al., 2020; Kiptum et al., 2024; Masud et al., 2021; Purnamasari et al., 2018; Seran et al., 2020; Taing & Chang, 2021). The extended slippery slope framework explains that high-quality service can increase trust, thereby strengthening voluntary tax compliance (Gangl et al., 2015).

Based on the phenomenon of low tax compliance among MSMEs, the inconsistencies in previous research findings, and the development of the slippery slope framework, this study aims to analyze the effect of the quality of tax authority services on voluntary tax compliance among MSMEs, with trust in the tax authority serving as a moderating variable for MSMEs in Malang City (Ardhianto et al., 2022; Augustine et al., 2020; Gobena & Van Dijke, 2016).

## II. LITERATURE REVIEW

### *A. Slippery Slope Framework Theory*

The Slippery Slope Framework, developed by Kirchler et al. (2008), explains that tax compliance is influenced by two main dimensions: the power of tax authorities and trust in tax authorities. The interaction of these two dimensions results in two forms of compliance: enforced tax compliance and voluntary tax compliance. This theory also distinguishes between an antagonistic tax climate—which relies on law enforcement and sanctions—and a synergistic tax climate—which emphasizes a service-oriented relationship between tax authorities and taxpayers.

Gangl et al. (2015) expanded this theory into an "extended slippery slope framework" by dividing power into "coercive power" and "legitimate power," and trust into "implicit trust" and "reason-based trust." The combination of these two dimensions forms three tax climates: the antagonistic climate, the service climate, and the confidence climate. Among the three, the service climate is considered the most effective in promoting voluntary tax compliance through fair, professional service supported by taxpayer trust.

### *B. Voluntary Tax Compliance*

Tax compliance refers to a taxpayer's willingness to report, pay, and fulfill tax obligations in accordance with regulations (Hasseldine, 2021). Within the slippery slope framework, compliance is distinguished into enforced compliance and voluntary compliance. Voluntary compliance occurs when taxpayers fulfill their tax obligations out of a sense of responsibility, rather than due to the threat of penalties, thereby fostering a more positive long-term relationship between taxpayers and tax authorities (Gangl et al., 2015). Characteristics of voluntarily compliant taxpayers include honestly reporting income, viewing taxes as a moral obligation, and having trust in tax authorities (Kirchler et al., 2008). According to the extended slippery slope framework, voluntary compliance is fostered within the service climate through legitimate authority and reason-based trust.

### *C. Voluntary Tax Compliance*

Tax compliance is the willingness of taxpayers to report, pay, and fulfill their tax obligations in accordance with regulations (Hasseldine, 2021). In the slippery slope framework, compliance is distinguished into enforced compliance and voluntary compliance. Voluntary compliance occurs when taxpayers fulfill their tax obligations out of a sense of responsibility, rather than due to the threat of penalties, and is therefore better able to foster a positive, long-term relationship between taxpayers and tax authorities (Gangl et al., 2015). Characteristics of voluntarily compliant taxpayers include honestly reporting income, viewing taxes as a moral obligation, and having trust in the tax authorities (Kirchler et al., 2008). According to the extended slippery slope framework, voluntary compliance is fostered within the service climate through legitimate authority and reason-based trust.

*D. Quality of Tax Authority Services*

The quality of service provided by tax authorities refers to efforts to meet taxpayers' needs through professional, fair, transparent, and responsive service, thereby enhancing taxpayer satisfaction and compliance (Devano & Rahayu, 2016). According to Gangl et al. (2013), good service is not only focused on law enforcement but also provides support, clear information, and builds relationships based on trust. Within the "slippery slope" framework, a service-oriented approach ("service climate") is more effective than a coercive approach in improving tax compliance. Tax administration reform through the Core Tax Administration System is also aimed at improving service quality through digitization, service integration, and information transparency to reduce taxpayers' compliance costs.

*E. Trust in the Tax Authority*

Trust in tax authorities is the belief that tax authorities act fairly, transparently, competently, and prioritize the common good (Kirchler et al., 2008; Gobena & Van Dijke, 2016). Within the slippery slope framework, trust serves as a psychological factor that drives voluntary tax compliance. The extended slippery slope framework distinguishes between implicit trust and reason-based trust, where reason-based trust develops through professional service and the legitimate exercise of authority (Khasanah et al., 2019). Research by Augustine et al. (2020) shows that good service increases taxpayer trust, which in turn encourages voluntary tax compliance.

*F. MSMEs*

Based on Government Regulation No. 7 of 2021, MSMEs consist of micro, small, and medium-sized enterprises. Tax provisions for individual taxpayers in the MSME sector are differentiated based on gross turnover, as follows: (1) gross turnover up to Rp500 million is not subject to income tax, (2) gross revenue above Rp500 million up to Rp4.8 billion is subject to a final income tax rate of 0.5% or may use the Standard Net Income Calculation (NPPN) in accordance with the regulations, and (3) gross revenue above Rp4.8 billion follows the general provisions of the Income Tax Law.

*G. Research Framework*

This study aims to analyze the effect of the quality of tax authority services on voluntary tax compliance, with trust in the tax authority serving as a moderating variable. This study draws on the slippery slope framework and the extended slippery slope framework, which explain that tax compliance is influenced by the quality of the relationship between the tax authority and taxpayers through service quality and trust. In this study, service quality is expected to increase voluntary tax compliance, while trust in the tax authority serves to strengthen or weaken that relationship. The research framework is presented in Figure 1.

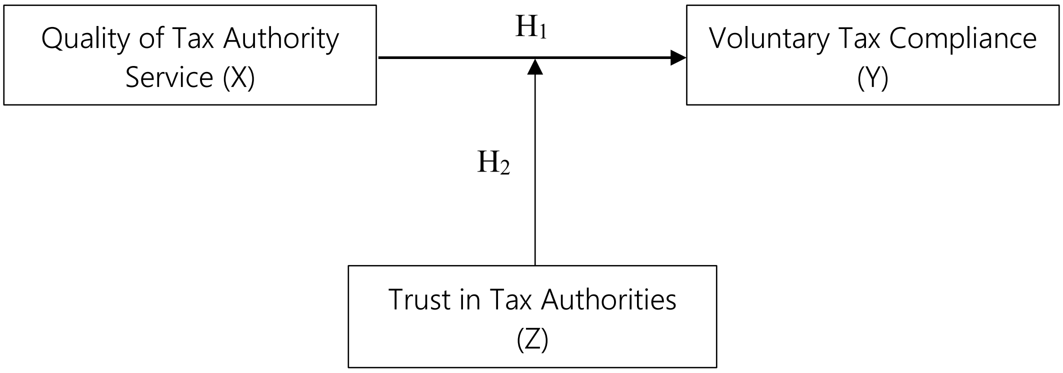


Figure 1 Research Framework

*H. Hypothesis Development*

Effect of Tax Authority Service Quality on Voluntary Tax Compliance

The quality of tax authority services is one of the factors that encourages voluntary tax compliance. Professional, responsive, and transparent services can increase satisfaction and encourage taxpayers to voluntarily fulfill their tax obligations (Augustine et al., 2020). Based on the extended slippery slope framework, the service climate is shaped by the interaction between legitimate power and reason-based trust; thus, high-quality service encourages taxpayers to be more cooperative in fulfilling their tax obligations (Gangl et al., 2015).

Empirical findings indicate that the quality of service provided by tax authorities has a positive effect on voluntary tax compliance (Ardhianto et al., 2022; Augustine et al., 2020; Fitri, 2024; Gangl et al., 2013; Kiptum et al., 2024). However, some studies have found that this effect is not significant because it is influenced by other factors, such as tax penalties, perceptions of fairness, levels of trust, and taxpayers' economic conditions (Siahaan & Halimatusyadiah, 2018; Zahrani & Mildawati, 2019). Based on this theoretical framework and these empirical findings, the proposed hypothesis is:

H1: The quality of tax authority services has a positive effect on voluntary tax compliance

The Moderating Role of Trust in Tax Authorities on the Relationship between Tax Authority Service Quality and Voluntary Tax Compliance

High-quality tax authority services play a role in building taxpayers' trust in tax authorities through fair, transparent, and professional service delivery (Kirchler , et al., 2008; Gangl, et al., 2013). Based on the slippery slope framework, trust is a key factor driving voluntary tax compliance. Therefore, trust in tax authorities is expected not only to directly influence compliance but also to strengthen the effect of service quality on voluntary tax compliance.

Research by Augustine et al. (2020) shows that taxpayer trust strengthens the relationship between service quality and voluntary tax compliance. Findings by Ardhianto et al. (2022) and Kiptum et al. (2024) also indicate that trust plays a significant role in explaining this relationship. Conversely, Mas'ud et al. (2021) found that trust does not play a significant role, while Siahaan and Halimatusyadiah (2018) and Zahrani and Mildawati (2019) suggest that the effect of service quality on compliance may be influenced by other factors. Based on theoretical arguments and previous research findings, the proposed hypotheses are:

H2: Trust in tax authorities strengthens the influence of tax authority service quality on voluntary tax compliance.

## III. RESEARCH METHODOLOGY

### *A. Research Design*

This study employs a quantitative approach using a survey method to examine the relationship between the quality of service provided by the tax authority, trust in the tax authority, and voluntary tax compliance. A quantitative approach was chosen because it allows for the objective testing of hypotheses based on numerical data, while the survey method was used to obtain a systematic overview of the phenomenon under study through the distribution of questionnaires to respondents (Sugiyono, 2009; Hardani et al., 2020; Abdullah et al., 2022; Sukendra & Atmaja, 2020).

### *B. Population and Sample*

The study population consists of individual taxpayers (WPOP) who are MSME operators in Malang City. The sample was selected using non-probability sampling techniques, specifically purposive and convenience sampling (Sugiyono, 2018; Darwin et al., 2021). Respondents were individual taxpayers operating MSMEs who held a Taxpayer Identification Number (NPWP), had filed tax returns for at least one year, and had annual revenue exceeding Rp500 million but less than Rp4.8 billion. Since the exact population size was unknown, the sample size was determined using Lemeshow's formula, resulting in a minimum of 96 respondents (Lemeshow et al., 1990; Riyanto & Hatmawan, 2020).

### *C. Data Collection*

This study utilized primary data obtained through the distribution of questionnaires to MSME-operating WPOPs in Malang City, while secondary data was used to support the theoretical analysis (Hidayanti et al., 2019). Questionnaires were distributed both in person and via Google Forms using a five-point Likert scale, ranging from a score of 1 (strongly disagree) to a score of 5 (strongly agree) (Abdullah et al., 2022; Hardani et al., 2020).

### *D. Data Analysis Method*

Data analysis was performed using SPSS software through descriptive analysis, validity tests, reliability tests, and classical assumption tests, which included tests for normality, multicollinearity, and heteroscedasticity (Darwin et al., 2021; Ghozali, 2016; Iba & Wardhana, 2023; Zahriyah et al., 2021). Hypothesis testing was conducted using multiple linear regression to examine the effect of tax authority service quality on voluntary tax compliance, as well as Moderated Regression Analysis (MRA) to examine the moderating role of trust in the tax authority at a 5% significance level (Liana, 2009; Solimun, 2011).

## IV. RESULTS AND DISCUSSION

### *A. Overview of the Research Subject*

This study involved individual taxpayers (WPOP) who are MSME operators in Malang City as respondents. A total of 100 questionnaires were distributed via direct distribution and Google Forms. All questionnaires were successfully returned; however, four did not meet the completeness criteria and could not be analyzed. Consequently, this study utilized 96 valid questionnaires for analysis. A summary of the questionnaire response rate is presented in Table 1.

Table 1. Sample and Response Rate

| Description | Total | Percentage |
|---|---|---|
| Number of questionnaires distributed | 100 | 100% |
| Number of questionnaires not returned | 0 | 0 |
| Number of invalid questionnaires | 4 | 4 |
| Number of returned questionnaires | 100 | 100% |
| Number of questionnaires that could be processed | 96 | 96 |

Source: Data Processing (2025)

Based on respondent characteristics, the majority of taxpayers were aged 29–44 (Millennials) at 46.87%, followed by respondents aged 17–28 (Generation Z) at 35.42%, and respondents aged 45–60 (Generation X) at 17.71%. By gender, female respondents accounted for 66.67%, while male respondents accounted for 33.33%. Detailed respondent characteristics are presented in Table 2.

Table 2. Respondent Demographics

| Description | Number | Percentage |
|---|---|---|
| Age | | |
| a. 17–28 years | 34 | 35.42% |
| b. 29–44 years | 45 | 46.87% |
| c. 45–60 years | 17 | 17.71% |
| Total | 96 | 100% |
| Gender | | |
| a. Male | 32 | 33.33% |
| b. Female | 64 | 66.67% |
| Total | 96 | 100% |

Source: Data Processing (2025)

### B. *Descriptive Statistics*

Table 3. Descriptive Statistics

| Variable | N | *Minimum* | *Maximum* | *Mean* | *Standard Deviation* |
|---|---|---|---|---|---|
| Voluntary Tax Compliance (KPS) | 96 | 22 | 40 | 33.93 | 3.232 |
| Tax Authority Service Quality (KP) | 96 | 9 | 25 | 20.21 | 3.569 |
| Trust in Tax Authorities (K) | 96 | 7 | 29 | 24.41 | 4.283 |

Source: Data Processing (2025)

The analysis results show that the voluntary tax compliance variable has an average score of 33.93 out of a maximum of 40, indicating a relatively high level of voluntary compliance among respondents. The tax authority service quality variable received an average score of

20.21 out of a maximum of 25, indicating that respondents gave a positive assessment of the tax authority's service quality. Meanwhile, the variable measuring trust in the tax authority had an average score of 24.41 out of a maximum of 29, indicating that respondents' level of trust in the tax authority is fairly high.

The standard deviation values indicate the degree of variation in respondents' answers for each variable. Voluntary tax compliance has a standard deviation of 3.232, suggesting that respondents' perceptions are relatively homogeneous. The quality of tax authority services has a standard deviation of 3.569, indicating a moderate level of variation in perceptions. Meanwhile, trust in tax authorities has the largest standard deviation, at 4.283, indicating that the variation in respondents' perceptions is higher than for the other variables.

### *C. Validity and Reliability Tests*

#### Validity Test

Validity testing aims to assess the extent to which items in the questionnaire are able to measure the intended construct. Validity was tested using Pearson's correlation, with the criterion that an item is considered valid if sig. (p-value) < 0.05. The test results presented in Table 4 show that all indicators have a significance level below 0.05. This indicates that all statement indicators for each variable have a significant relationship with the variable's total score and are strong in representing their respective variables; thus, they are deemed valid. Consequently, each instrument can be used in hypothesis testing.

Table 4. Validity Test Results

| NO | Variable | Indicator Code | *Pearson Correlation* | *Sig. (2-tailed)* < 0.05 | Description |
|---|---|---|---|---|---|
| 1 | Voluntary Tax Compliance (KPS) | VCP 1.2 | 0.387 | <0.001 | Valid |
| | | KPS 1.3 | 0.605 | <0.001 | Valid |
| | | KPS 2.1 | 0.590 | <0.001 | Valid |
| | | KPS 2.2 | 0.560 | <0.001 | Valid |
| | | KPS 3.2 | 0.676 | <0.001 | Valid |
| | | KPS 4 | 0.596 | <0.001 | Valid |
| | | KPS 5.1 | 0.449 | <0.001 | Valid |
| | | KPS 5.2 | 0.464 | <0.001 | Valid |
| 2 | Tax Authority Service Quality (KP) | PSA 1 | 0.806 | <0.001 | Valid |
| | | KP 2 | 0.816 | <0.001 | Valid |
| | | KP 3 | 0.746 | <0.001 | Valid |
| | | KP 4 | 0.820 | <0.001 | Valid |
| | | KP 5 | 0.829 | <0.001 | Valid |
| 3 | Trust in Tax Authorities (K) | K 1 | 0.816 | <0.001 | Valid |
| | | K 2 | 0.748 | <0.001 | Valid |
| | | K 3 | 0.777 | <0.001 | Valid |
| | | K 4 | 0.804 | <0.001 | Valid |
| | | K 5 | 0.759 | <0.001 | Valid |

Source: Primary Data Processing (2025)

#### Reliability Test

A reliability test is used to measure the level of reliability or accuracy of an instrument. A reliable study will yield the same results when applied to a group with sample characteristics similar to those of the subjects being tested, even if the study is conducted in a different region or at a different time. Reliability was tested using Cronbach's Alpha with a cutoff value of 0.60. Table 5 shows the reliability test results for each variable as follows:

Table 5. Reliability Test Results

| No. | Variable | *Cronbach's Alpha* > 0.60 | Description |
|---|---|---|---|
| 1 | Voluntary Tax Compliance (VTC) | 0.661 | Reliable |
| 2 | Quality of Tax Authority Services (KP) | 0.861 | Reliable |
| 3 | Trust in the Tax Authority (K) | 0.880 | Reliable |

Source: Primary Data Processing (2025)

*D. Classical Assumptions Test*

Normality Test

A normality test is conducted to determine whether the dependent and independent variables—or both—in a regression model are normally distributed or not. A normal distribution of the residuals is one of the prerequisites for regression analysis. The normality test is performed using the Kolmogorov-Smirnov test. The Kolmogorov-Smirnov test is a two-tailed test conducted by comparing the Asymp. Sig. (2-tailed) value with a significance level of 0.05. This means that if the significance value is greater than 0.05, the residuals are normally distributed; conversely, if the significance value is less than 0.05, the data are considered not normally distributed. The results of the normality test are presented in Table 6.

Table 6. Normality Test Results

| One-Sample Kolmogorov-Smirnov Test | | |
|---|---|---|
| | | Unstandardized Residual |
| N | | 96 |
| Normal Parameters [a, b] | Mean | 0.0000000 |
| | Standard Deviation | 2.89337166 |
| Most Extreme Differences | Absolute | 0.087 |
| | Positive | 0.062 |
| | Negative | -0.087 |
| Test Statistic | | 0.087 |
| Asymptotic Significance (2-tailed)[c] | | 0.071 |

Source: Primary Data Processing (2025)

Multicollinearity Test

A multicollinearity test is conducted to determine whether multicollinearity exists among the independent variables in the regression model. High multicollinearity can compromise the accuracy of regression parameter estimates. The indicators used in the multicollinearity test are the tolerance value and VIF (Variance Inflation Factor). The criteria used to indicate the absence of multicollinearity are a tolerance value > 0.1 and a VIF value < 10. The results of the multicollinearity test are shown in Table 7 below:

Table 7. Results of the Multicollinearity Test

| Coefficients[a] | | | | |
|---|---|---|---|---|
| Model | | Collinearity Statistics | | Notes |
| | | Tolerance | VIF | |
| 1 | (Constant) | | | |
| | Quality of Tax Authority Services | 0.322 | 3.107 | No multicollinearity |
| | Trust in the Tax Authority | 0.322 | 3.107 | No multicollinearity |
| a. Dependent Variable: Voluntary Tax Compliance | | | | |

Source: Primary Data Processing (2025)

Heteroscedasticity Test

The heteroscedasticity test aims to determine whether there is unequal variance in the residuals from one observation to another within the regression model. Inconsistent variance (heteroscedasticity) can lead to inaccurate parameter estimates. In this study, the heteroscedasticity test will use the Park test, with a significance level of greater than 0.05 indicating that there is no heteroscedasticity. The results of the heteroscedasticity test are presented in Table 8.

Table 8. Results of the Heteroscedasticity Test

| Coefficients[a] | | | | | | | |
|---|---|---|---|---|---|---|---|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Notes |
| | | B | Std. Error | Beta | | | |
| 1 | (Constant) | 1.498 | 1.539 | | 0.973 | 0.333 | |
| | Quality of Tax Authority Services | -0.226 | 0.126 | -0.332 | -1.792 | 0.076 | No heteroscedasticity |
| | Trust in Tax Authorities | 0.147 | 0.105 | 0.251 | 1.399 | 0.165 | No heteroscedasticity |
| a. Dependent Variable: Voluntary Tax Compliance | | | | | | | |

Source: Primary Data Analysis (2025)

*E. Hypothesis Testing*

The first hypothesis test was conducted using multiple linear regression analysis to determine the effect of the quality of tax authority services on voluntary tax compliance. Multiple linear regression testing aims to analyze the effect of independent variables on a dependent variable. Generally, the regression model used in multiple linear regression has a significance level of 5% or a p-value less than 0.05. The results of the multiple linear regression test are presented in Table 9 below:

Table 9. Hypothesis Test Results

| Coefficients[a] | | | | | | |
|---|---|---|---|---|---|---|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 25,952 | 1,725 | | 15,043 | <0.001 |
| | Quality of Tax Authority Services | 0.395 | 0.084 | 0.436 | 4.693 | <0.001 |
| a. Dependent Variable: Voluntary Tax Compliance | | | | | | |

Source: Primary Data Analysis (2025)

The results of the multiple linear regression test indicate that the quality of service provided by the tax authority has a positive and significant effect on voluntary tax compliance. The constant term is 25.952, while the regression coefficient for the quality of service provided by the tax authority is 0.395, indicating that a one-unit increase in service quality will increase voluntary tax compliance by 0.395 units, assuming all other variables remain constant. A significance value of < 0.001 indicates that this effect is statistically significant, while the standardized beta value of 0.436 indicates a moderate and positive effect. Thus, the better the quality of service provided by the tax authority, the higher the level of voluntary tax compliance among taxpayers. Based on these results, Hypothesis 1 (H1) is accepted.

## F. *Multiple Linear Regression Coefficient of Determination Test*

Table 10. Results of the Coefficient of Determination Test for Multiple Linear Regression

| Model Summary | | | | |
|---|---|---|---|---|
| Model | R | R-Square | Adjusted R-Square | Standard Error of the Estimate |
| 1 | 0.436 | 0.190 | 0.181 | 2.925 |
| a. Predictors: (Constant), Tax Authority Service Quality | | | | |

Source: Primary Data Analysis (2025)

Based on Table 10, the coefficient of determination ($R^2$) value of 0.190 indicates that the quality of tax authority services explains 19% of the variation in voluntary tax compliance, while the remaining 81% is influenced by other factors outside the research model. Based on the data tabulation, the indicators of reliability and consistency of tax services (KP5) as well as empathy and understanding of taxpayers' circumstances (KP3) contribute relatively more than the other indicators. Nevertheless, all service quality indicators show relatively homogeneous values, ranging from 20 to 24 out of a maximum of 25, indicating that the majority of respondents rated the quality of the tax authority's service as good to very good. Conversely, scores for voluntary tax compliance show greater variation, ranging from 22 to 40 out of a maximum of 40, suggesting that service quality is not the sole factor influencing voluntary tax compliance. Thus, there are other factors outside the research model that also help explain variations in taxpayer compliance.

*G. Moderated Regression Analysis*

The second hypothesis test used moderated regression analysis (MRA) to determine the moderating effect of trust in tax authorities on the quality of tax authority services and voluntary tax compliance. The moderated regression test aims to analyze the nature or direction of the relationship between independent variables and dependent variables, which can be positive or negative depending on the moderating variable. The regression error level is the same as that for multiple linear regression, namely 5% or a significance value less than 0.05. The results of the moderated regression test are presented in Table 11.

Table 11. Results of the Moderation Regression Test

| Coefficients[a] | | | | | | |
|---|---|---|---|---|---|---|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 37,265 | 5,941 | | 6,273 | <0.001 |
| | Quality of Tax Authority Services | -0.161 | 0.386 | -0.177 | -0.416 | 0.679 |
| | Trust in Tax Authorities | -0.645 | 0.300 | -0.855 | -2.152 | 0.034 |
| | Quality of Tax Authority Services and Trust in the Tax Authority | 0.031 | 0.016 | 1.385 | 1.899 | 0.061 |
| a. Dependent Variable: Voluntary Tax Compliance | | | | | | |

Source: Primary Data Processing (2025)

The results of the Moderated Regression Analysis (MRA) test show that the model has a constant value of 37.265. The tax authority service quality variable does not have a significant effect on voluntary tax compliance after the moderating variable is included in the model (β = -0.161; p = 0.679). Conversely, trust in the tax authority has a negative and significant effect on voluntary tax compliance (β = -0.645; p = 0.034). Meanwhile, the interaction between the quality of tax authority services and trust in the tax authority was not significant (β = 0.031; p = 0.061); thus, trust in the tax authority was not found to moderate the relationship between the quality of tax authority services and voluntary tax compliance at the 5% significance level. Consequently, Hypothesis 2 (H2) is rejected.

H. *Moderation Regression Coefficient of Determination Test*

Table 12. Results of the Moderation Regression Coefficient of Determination Test

| Model Summary | | | | |
|---|---|---|---|---|
| Model | R | R-Square | Adjusted R-Square | Standard Error of the Estimate |
| 1 | 0.478 | 0.229 | 0.204 | 2.884 |
| a. Predictors: (Constant), Tax Authority Service Quality with Trust in the Tax Authority, Trust in the Tax Authority, Tax Authority Service Quality | | | | |

Source: Primary Data Analysis (2025)

Based on Table 12, the coefficient of determination ($R^2$) value of 0.229 indicates that the quality of tax authority services, trust in the tax authority, and the interaction between the two are able to explain 22.9% of the variation in voluntary tax compliance, while the remaining 77.1% is influenced by other factors outside the research model. Compared to the regression model without a moderating variable ($R^2 = 0.190$), the inclusion of the interaction between service quality and trust in the tax authority increased the $R^2$ value by 3.9%, although this increase was not statistically significant. These results indicate that the relatively high and homogeneous quality of service provided by the tax authority limits the model's ability to explain variations in voluntary tax compliance, whereas variations in trust in the tax authority provide only limited additional explanatory power.

*I. Discussion*

The Effect of Tax Authority Service Quality on Voluntary Tax Compliance

The research results show that the quality of tax authority services has a positive and significant effect on voluntary tax compliance. These findings indicate that the better the quality of service provided, the higher the level of voluntary compliance among taxpayers. Services that are easily accessible, responsive, consistent, and oriented toward taxpayers' needs can increase taxpayers' willingness to voluntarily fulfill their tax obligations. Furthermore, this study found that the reliability and consistency of services, as well as empathy toward taxpayers' circumstances, are the indicators that contribute most significantly to shaping perceptions of service quality.

These findings align with those of Ardhianto et al. (2022), Augustine et al. (2020), Fitri (2024), Gangl et al. (2013), and Kiptum et al. (2024), which show that the quality of service provided by tax authorities can increase voluntary tax compliance. However, these results differ from the studies by Siahaan and Halimatusyadiah (2018) and Zahrani and Mildawati (2019), which state that good service does not necessarily increase compliance if it is still influenced by factors other than service quality.

The findings of this study also support the extended slippery slope framework, which explains that high-quality service creates a service climate that fosters a cooperative relationship between tax authorities and taxpayers, thereby increasing voluntary tax compliance.

The Effect of Tax Authority Service Quality on Voluntary Tax Compliance with Trust in the Tax Authority as a Moderating Variable

The research results indicate that trust in tax authorities does not moderate the relationship between the quality of tax authority services and voluntary tax compliance. Nevertheless, trust in tax authorities has a significant direct effect on voluntary tax compliance, thus functioning more as a moderator predictor than as a moderating variable. This finding indicates that improving service quality does not necessarily strengthen voluntary compliance if taxpayers' level of trust in the tax authority has not been optimally established.

These findings are consistent with those of Masud et al. (2021), Damayanti et al. (2015), Kogler et al. (2013), and Puspita (2021), who demonstrated that trust has a direct effect on tax compliance. Conversely, the results of this study differ from those of Ardhianto et al. (2022) and Kiptum et al. (2024), who found that trust strengthens the relationship between service quality and tax compliance.

These findings still support the "slippery slope" framework, which positions trust as a key factor in shaping voluntary tax compliance. Although it does not act as a moderator, trust remains a predictor that contributes to increased voluntary compliance among taxpayers.

## V. CONCLUSION

This study aims to analyze the effect of tax authority service quality on voluntary tax compliance and to test the moderating role of trust in the tax authority among individual taxpayers who are MSME entrepreneurs in Malang City. The results show that tax authority service quality has a positive and significant effect on voluntary tax compliance. This finding indicates that reliable, consistent, and taxpayer-needs-oriented services can increase voluntary tax compliance, thereby supporting the extended slippery slope framework.

Conversely, trust in tax authorities was not found to moderate the relationship between the quality of tax authority services and voluntary tax compliance. However, trust in tax authorities has a significant direct effect on voluntary tax compliance, thus playing a greater role as a moderator predictor. These results support the slippery slope framework, which positions trust as a key factor in promoting voluntary tax compliance.

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