

THE EFFECT OF EMOTION IN MODERATING THE RELATIONSHIP BETWEEN TAX KNOWLEDGE ON TAX COMPLIANCE

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Abstract: Many taxpayers need to comply with tax obligations. There are various reasons why the taxpayer did not fulfil his tax obligations. This study examines the effect of Tax Knowledge on Tax Compliance and the influence of emotions in moderating the relationship between Tax Knowledge on Tax Compliance. This study used a quantitative method in which primary data were obtained from a questionnaire and processed using SPSS. The population in this study is every individual taxpayer in Surabaya who has an income and a Tax ID Number. This study used a purposive sampling technique and obtained 289 samples. The results indicate that Tax Knowledge has a significant effect on Tax Compliance. Emotions can moderate the relationship between tax knowledge and compliance.

Keywords: emotion, tax knowledge, tax compliance

INTRODUCTION

Indonesia has two methods of gathering revenue. Revenue can come from tax and non-tax State Revenue. The most significant revenue for Indonesia is from tax. Based on the data collected in 2021, the Directorate General of Taxes can obtain almost 100% Tax Return Reporting. On the other hand, the Directorate General of Tax can also obtain more than 100% tax audits. It is indicated that taxpayers who submit their Tax Return Reporting do not do it right, and not all the content in the Tax Return is right.

Tax Compliance in Indonesia cannot ideally be formed because of the tax system. Indonesia uses a self-assessment system, meaning taxpayers must calcu-

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Table 1 Performance Report Directorate General of Taxes

Information	2021
Indonesia Taxpayer	49,82 Million
Percentage of Tax Revenue Realization	103,9%
Percentage of individual tax Return and Corporate Tax Return	99,6%
Percentage of Tax Audit Realization	101,27%

late, pay, and report their tax returns by themselves (Aryanti & Andayani, 2020). The taxpayer must understand how to calculate the tax and comply with the Tax Regulations (Susanti et al., 2020). The Self-Assessment System can run well if voluntary compliance with taxpayers is formed.

Tax Regulation or Tax Law needs to be understood by the public because, in tax regulations, the taxpayer must understand how the object is taxed and how to calculate the tax. Some taxpayers require additional assistance in understanding the complex tax regulations. It is not true to say that education level is the main reason why taxpayers in Indonesia make their tax returns.

Table 2 Education Level in Indonesia

Education Level	Percentage of Graduates in Indonesia 2022
Never get education	3,4%
Not Finished Elementary school	9,09%
Elementary School	24,83%
Junior High School	22,56%
Senior High School	29,97%
College/University	10,15%

Based on the above table, Indonesian people graduate from elementary schools. Taxation in Indonesia does not discriminate on the level of education; everyone who earns income is a tax object. Abilities are needed to understand tax regulations, which are obtained only through formal and non-formal education (Kurniawan, 2020). An appropriate education level can help taxpayers understand and apply tax regulations correctly. Taxpayers with an appropriate education level are more willing to learn about taxation because they understand that paying tax is essential, and the state forces their citizens to pay it.

Citizens who do not comply with their taxes not only happen in Indonesia but also in Malaysia. Malaysia also uses the Self-Assessment System for its tax system. Two million Malaysian citizens have already become taxpayers, but eighty thousands of them still need to be registered as taxpayers. The most vital reason why the taxpayer in Malaysia does not comply with their tax regulation is that the tax knowledge is too low, the tax regulation is too complicated, and the rate is too high (Hamid et al., 2019). Collecting taxes in developing countries is a tough challenge, mainly because the awareness of paying taxes is low, the citizens' education level is low, and the government's role in disseminating tax knowledge to the public needs to be improved.

The Indonesian government has attempted to improve tax compliance in Indonesia. In 2016, the government ran a program to improve taxation in Indonesia through Tax Amnesty. The initial finding shows that the targets set earlier were not achieved. However, with the participation of taxpayers in the Tax Amnesty program, the Directorate General of Taxes was able to increase the database of assets or income of taxpayers (Hutasoit, 2017). Besides Tax Amnesty, the government also ran a program in 2022, namely the Voluntary Disclosure Program (VDP). Because the database that existed during the Tax Amnesty and the exchange of information between countries were more advanced during the VDP, tax authorities had more courage to pressure taxpayers to participate in the VDP (Irawan & Raras, 2021). During the Covid-19 pandemic, the government conducted tax socialization through online media. This action is a good thing for the government, considering that taxpayers in Indonesia still need to understand existing tax regulations. Tax socialization is an effort to provide information about taxation to make a person or group understand taxes so taxpayer compliance can increase (Maxuel & Primastiwi, 2021).

In the Minister of Finance Regulation, the Government provides tax officers to help taxpayers fulfil their tax obligations. This tax officer is called an Account Representative (AR). The Account Representative provides guidance, consulting assistance, and supervision to taxpayers (Sulistiyari et al., 2022). Tax authorities try to build friendly relations with taxpayers through AR. By Forming AR, the government is aware that having an emotional connection can increase taxpayer compliance. Based on this phenomenon, emotion is one of the factors that

influence tax compliance (Olsen et al., 2018). There are two types of emotions: incidental and integral (Enachescu et al., 2020). Incidental emotions are not related to the decision context but come from the surrounding circumstances. Integral Emotions arise from decision situations. A better understanding of the integral motions in various tax situations is essential. Previous studies examined the relationship between emotions and tax compliance. The studies examine the moderating effects of emotion on tax compliance, as taxpayers who only show emotions often cannot comply with taxes. Tax knowledge is needed so that someone can comply with the tax.

Tax Knowledge is one's perception of the ability to comply with tax laws, which includes technical and general tax knowledge about the tax system and compliance (Wong & Lo, 2015). Several studies have shown that increasing tax knowledge has no significant effect on tax compliance, as done by (Fauziati et al., 2016). However, they do not explore other factors affecting tax compliance, such as emotional factors. Therefore, conducting further research on emotions that can moderate the relationship between tax knowledge and compliance is interesting. This study refers to the use of a Slippery Slope Framework. The Slippery Slope Framework observes that tax compliance is based on an economic and a psychological point of view (Batrancea et al., 2022). The economic determinants of tax behavior, such as audit probability and fines, represent authority power, which leads to tax compliance. On the other hand, psychological determinants, such as social norms and justice perceptions, lead to trust in authorities and compliance. Due to having a good relationship with the tax authority, individuals with tax knowledge are more likely to comply with taxation to create voluntary tax compliance (Inasius, 2019). On the other hand, taxpayers can also comply because of coercion from tax authorities, so taxpayers must also learn about taxation and finally be able to comply (Ratmono & Cahyonowati, 2013).

Although several studies have proven that tax knowledge significantly affects tax compliance, there still needs to be further research combining emotions and tax knowledge to influence tax compliance. The authors feel that if someone wants to have tax compliance, then that person must first understand the existing tax regulations so that existing emotions will only strengthen or weaken the

existing relationship. Specifically, this study discusses emotions, namely emotions directly related to taxation, called integral emotions (Enachescu et al., 2020). Research discussing the relationship between emotions (Integral Emotions), tax knowledge, and tax compliance has never been conducted in Indonesia.

This research is helpful in building theoretical knowledge because, in Indonesia, there is still no research on tax compliance that relates it to emotional variables, especially Integral Emotion. Research linking psychology and economics, especially taxation, is still rare in Indonesia. Thus, this research will examine the combination of the two fields. This research can practically assist the government in understanding taxpayers' attitudes toward tax compliance in Indonesia. Governments can create policies that balance voluntary tax compliance with enforced tax compliance. So, the hypotheses are:

H1: Tax knowledge affects tax compliance.

H2: Emotions moderate the relationship between tax knowledge and compliance.

METHOD

The research approach used by the researchers in this study is quantitative. The research method used in this study is a survey method, which uses decision-making techniques in the form of written and direct question data. The population of this study was all taxpayers in Surabaya. The sampling used a purposive sampling technique: distributing questionnaires to 280 respondents with specific criteria. The sample criteria used in this study are Indonesian citizens with a Taxpayer Identification Number (TIN) and a minimum income of IDR 60,000,000 per year from employment, independent work, or business. The taxpayer must fill out their Individual Tax Return and is an individual taxpayer.

The type of data used in this research was quantitative data using primary data. Data were obtained through a questionnaire distributed to individual taxpayers throughout Surabaya online via Google Forms. The questionnaire contained several questions answered by respondents using a Likert scale (1 = totally disagree, 2 = does not agree, 3 = quite agree, 4 = agree, 5 = totally agree).

Table 3 Variable Operational Definition

Variable	Conceptual Definition	Operational Definition	Indicators	Source
Emotions	Emotions consist of behavioral, physiological, reaction from expression, subjective experience, cognitive, and information processing components	The entire Emotional Experience felt by someone when making a Tax Return	<ol style="list-style-type: none"> 1. Feelings of fear when making a tax return 2. Feelings of blame when making a tax return 3. Feelings of relief when making a tax return 4. Feelings of happiness when making a tax return 5. Feelings of annoyance when making a tax return 6. Feelings of stress when making a tax return 7. Feelings of helplessness when making a tax return 8. Feelings of hopeful when making a tax return 9. Feelings of nervous when making a tax return 10. Feelings of guilt when making a tax return 11. Feelings of security when making a tax return 12. Feelings of sad when making a tax return 13. Feelings of surprise when making a tax return 14. Feelings of insecure when making a tax return 15. Feelings of dissatisfaction when making a tax return 16. Feelings of upset when making a tax return 17. Feelings of satisfaction when making a tax return 18. Feelings of regret when making a tax return 19. Feelings of ashamed when making a tax return 	(Privitera et al., 2021)
Tax Knowledge (TK)	Ability to include aspects of a general fiscal awareness; an understanding of the processes and responsibilities of being tax compliant; as well as a more specialized understanding of specific tax rules and legislation (Bornman & Ramutumbu, 2019)	information regarding taxation that is used to fulfil tax compliance	<ol style="list-style-type: none"> 1. Knowledge of General Tax Regulation 2. Knowledge about Fringe Benefits 3. Knowledge about Income Tax 4. Knowledge about deduction on Income Tax 5. Knowledge about Tax Obligations 	(Tan & Chinfatt, 2000)
Tax Compliance (TC)	Actions to prepare documents, report Tax Return accurately, and pay tax (Santoro, 2021)	Ability to fulfill tax obligations	<ol style="list-style-type: none"> 1. Report Tax Return honestly 2. Read Tax Regulations 3. Report Other Income 4. Report Tax Return on time 	(Privitera et al., 2021)

Multiple linear regression analysis using SPSS software was used for the data analysis. The steps to analyze the data in this study include descriptive statistics, validity tests, reliability tests, classical assumption tests, and hypothesis tests.

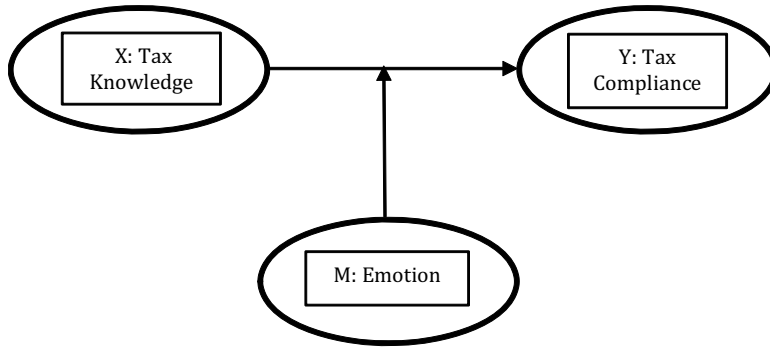


Figure 1 Analysis Model

RESULTS

Descriptive Statistic

Descriptive statistics provided an overview of the variables. This analysis showed the minimum, maximum, mean, and standard deviation values.

Table 4 Descriptive Statistic

	N	Minimum	Maximum	Mean	Std. Deviation
X1	289	1	5	3,77	1,513
X2	289	1	5	3,81	1,478
X3	289	1	5	3,75	1,516
X4	289	1	5	3,46	1,465
X5	289	1	5	3,46	1,465
X6	289	1	5	3,57	1,524
X7	289	1	5	3,55	1,543
X8	289	1	5	3,52	1,328
X9	289	1	5	3,83	1,452
X10	289	1	5	3,82	1,457
X11	289	1	5	3,8	1,47
X12	289	1	5	3,76	1,489
X13	289	1	5	3,81	1,456
X14	289	1	5	3,71	1,541
M2	289	1	5	2,65	1,343
M4	289	1	5	3,09	1,474
M5	289	1	5	2,72	1,492
M6	289	1	5	3,29	1,532
M7	289	1	5	3,07	1,52
M8	289	1	5	3,09	1,454

M9	289	1	5	3,25	1,534
M10	289	1	5	2,91	1,492
M11	289	1	5	3,38	1,461
M12	289	1	5	3,04	1,563
M13	289	1	5	3,07	1,532
M15	289	1	5	3,05	1,458
M16	289	1	5	2,87	1,465
M17	289	1	5	3,45	1,394
M18	289	1	5	2,89	1,503
M19	289	1	5	3,04	1,624
Y1	289	1	5	3,73	1,549
Y2	289	1	5	3,61	1,515
Y3	289	1	5	3,65	1,596
Y4	289	1	5	3,78	1,511

Validity Test

The validity test was performed using the Confirmatory Factor Analysis (CFA) method. This test determines whether the indicators compiled based on certain variables can still represent these variables. The emotional variable indicators M1, M3, M5, and M14 did not pass the validity test, so these indicators cannot be used for further tests. Tax Knowledge variable indicators and Tax Compliance variable indicators are in the same column, which means that the indicator has passed the validity test.

Table 5 Validity Test

Component Matrix ^a Component 1		Component Matrix ^a Component 1		Component Matrix ^a Component 1	
X1	0,97	M2	0,76	Y1	0,942
X2	0,964	M4	0,869	Y2	0,928
X3	0,969	M6	0,902	Y3	0,97
X4	0,919	M7	0,935	Y4	0,954
X5	0,909	M8	0,874		
X6	0,894	M9	0,904		
X7	0,89	M10	0,926		
X8	0,884	M11	0,844		
X9	0,968	M12	0,906		
X10	0,973	M13	0,893		
X11	0,973	M15	0,812		
X12	0,975	M16	0,872		
X13	0,971	M17	0,822		
X14	0,955	M18	0,878		
		M19	0,891		

Reliability Test

After undergoing a validity test, each indicator was tested for reliability. The reliability test examines whether Cronbach's alpha value is greater than the specified critical value (i.e., equal to 0.6). The results of the Reliability Test showed that all existing indicators had values exceeding 0.6. Thus, all indicators or questions in the existing questionnaire can be considered reliable.

Table 6 Reliability Test

	Item-Total Statistics			
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
X1	47,55	305,248	,965	,989
X2	47,51	306,667	,958	,990
X3	47,56	305,285	,963	,989
X4	47,83	309,730	,907	,990
X5	47,85	310,307	,897	,990
X6	47,72	309,104	,880	,991
X7	47,74	308,783	,875	,991
X8	47,78	315,590	,866	,991
X9	47,48	307,250	,962	,989
X10	47,50	306,791	,967	,989
X11	47,51	306,443	,967	,989
X12	47,54	305,746	,970	,989
X13	47,50	307,071	,966	,989
X14	47,59	305,217	,948	,990
M2	55,67	471,340	,765	,977
M4	55,28	462,073	,859	,976
M6	55,11	458,306	,886	,975
M7	55,31	457,227	,918	,975
M8	55,30	463,267	,848	,976
M9	55,14	458,036	,893	,975
M10	55,46	459,727	,890	,975
M11	55,03	464,139	,826	,976
M12	55,33	457,934	,877	,975
M13	55,29	458,426	,890	,975
M15	55,33	467,102	,780	,976
M16	55,49	463,766	,832	,976
M17	54,98	467,512	,801	,976
M18	55,47	462,281	,839	,976
M19	55,33	456,825	,861	,976
Y1	10,94	18,258	,897	,954
Y2	11,07	18,763	,874	,961
Y3	11,02	17,518	,944	,940
Y4	10,90	18,350	,918	,948

Classical Assumption

A normality test was conducted to determine whether the independent and dependent variables in the regression model are normally distributed. The one-sample Kolmogorov method was used in this test. The significance value must be greater than 0.05 to meet the criteria.

Table 7 Normality Test

One-Sample Kolmogorov-Smirnov Test			Unstandardized Residual
N			289 ^c
Exponential parameter. ^{a,b}	Mean		,1717751
Most Extreme Differences	Absolute		,076
	Positive		,063
	Negative		-,076
Kolmogorov-Smirnov Z			,969
Asymp. Sig. (2-tailed)			,304
Monte Carlo Sig. (2-tailed)	Sig.		. ^d
	95% Lower Bound	Confidence Interval	.
	95% Upper Bound	Confidence Interval	.
		Interval	.

Multicollinearity testing was carried out to determine whether an independent variable and another in the regression are not perfectly or nearly perfectly related. From the assumption that multicollinearity exists, it is necessary to statistically prove whether there are symptoms of multicollinearity, which can be done by calculating the variance inflation factor (VIF) and tolerance. Multicollinearity does not occur if the VIF value is less than 10 and the tolerance is greater than 0.10.

Table 8 Multicollinearity Test

Model	Coefficients				Collinearity Statistics		
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
	B	Std. Error	Beta				
TK	0,865	0,03	0,865	28,848	0	0,292	3,43
EMOTIONS	0,151	0,027	0,151	5,678	0	0,369	2,713
MOD	0,056	0,021	0,055	2,672	0,008	0,625	1,599

a. Dependent Variable: TC

The heteroscedasticity test was carried out to determine if, in linear regression, the residual test, or the absolute test of the residuals do not have any relationship with the independent variables. The result can be identified by calculating Spearman's rank correlation coefficient between the unstandardized residuals and all independent variables. All variables had a sig result greater than 0.05, meaning that these variables have passed the heteroscedasticity test.

Table 9 Heteroscedasticity Test

Model	Coefficients				Collinearity Statistics		
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
	B	Std. Error	Beta				
(Constant)	-2,414	0,131		-18,415	0		
TK	0,269	0,212	0,226	1,273	0,206	0,294	3,407
EMOTIONS	-0,132	0,215	-0,109	-0,614	0,54	0,294	3,407

a. Dependent Variable: ABS

Hypothesis Test

The F-test was used to determine the effect of the independent variables on the dependent variable. This study tests whether tax knowledge and emotions influence tax compliance. In addition, it also tests whether tax knowledge, emotions, and moderation variables influence tax compliance. The F values from Models 1 and 2 are 1712,192 and 1165,749, respectively. All models also have a significant level of less than 5%.

Table 10 F Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	294,481	2	147,241	1712,192	,000 ^b
	Residual	27,519	320	0,086		
	Total	322	322			
2	Regression	295,084	3	98,361	1165,749	,000 ^c
	Residual	26,916	319	0,084		
	Total	322	322			

a. Dependent Variable: TC

b. Predictors: (Constant), EMOTIONS, TK

c. Predictors: (Constant), EMOTIONS, TK, MOD

The R-squared coefficient test explains how well the independent variable explains the dependent variable. The R-squared test (R2) improves if the value is closer to 1. Model 1 shows an R2 result of 91.4%, which means that the independent variables, tax knowledge, and emotions, can explain the dependent variable tax compliance by 91.4%. The remaining 8.6% are explained by other variables that are not included in this study. Model 2 shows an R2 result of 91.6%, which means that the independent variables, namely tax knowledge, emotions, and moderation variables, can explain tax compliance by 91.6%. The remaining 8.4% are explained by other variables that are not included in this study.

Table 11 R² Test

Model Summary ^c									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	,956 ^a	0,915	0,914	0,29324983	0,915	1712,192	2	320	0
2	,957 ^b	0,916	0,916	0,2904756	0,002	7,142	1	319	0,008

a. Predictors: (Constant), EMOTIONS, TK

b. Predictors: (Constant), EMOTIONS, TK, MOD

c. Dependent Variable: TC

This t-test is conducted to see the significance of the effect of the dependent variable partially on the independent variable, where the other independent variables are considered constant. Suppose the significance level of the t-test results is less than the significance level of 0.05 and the t count is greater than the t table. In that case, the independent variables have a significant effect on the dependent variable. Tax Knowledge (TK) has a t-count of 30.820 > 1.650 and a significance level of less than 0.05, which is 0.000. Therefore, Tax Knowledge (TK) has a significant influence on Tax Compliance (TC). Emotions have a t-count of 5.802 > 1.650 and a significance level of less than 0.05, which is 0.000. Therefore, emotion had a significant influence on the Tax Compliance (TC).

A Moderating Test was conducted to determine whether the moderating variable strengthens or weakens the relationship between the independent and the dependent variable. The Moderation Variable (MOD) has a Sig value below 5%, which is 0.08 or 0.8%. This indicates that the MOD variable moderates the

Table 12 T Test

Model	Coefficients ^a				t	Sig.	Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	Beta			Tolerance	VIF
	B	Std. Error						
(Constant)	3,17E-16	0,016			0	1		
1 TK	0,828	0,027	0,828		30,82	0	0,37	2,702
EMOTIONS	0,156	0,027	0,156		5,802	0	0,37	2,702

a. Dependent Variable: TC

relationship between tax knowledge and tax compliance. The coefficient B value of the Tax Knowledge (TK) variable also increased from Model 1, which has no moderating variable of 0.828, to 0.865 in Model 2. This indicates that the moderating variable strengthens the relationship between tax knowledge and tax compliance.

Table 13 Moderating Test

Model	Coefficients ^a				t	Sig.	Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	Beta			Tolerance	VIF
	B	Std. Error						
(Constant)	3,17E-16	0,016			0	1		
1 TK	0,828	0,027	0,828		30,82	0	0,37	2,7
EMOTIONS	0,156	0,027	0,156		5,802	0	0,37	2,7
(Constant)	-0,045	0,023			-1,92	0,06		
2 TK	0,865	0,03	0,865		28,85	0	0,292	3,43
EMOTIONS	0,151	0,027	0,151		5,678	0	0,369	2,71
MOD	0,056	0,021	0,055		2,672	0,01	0,625	1,6

a. Dependent Variable: TC

DISCUSSION

The Effect of Tax Knowledge on Tax Compliance

This study shows that tax knowledge has a significant effect on tax compliance. This study's results align with H1, as proposed by other researchers. The higher the tax knowledge, the higher the chance for taxpayers to comply. Tax knowledge contains a basic understanding of taxes for taxpayers to act and make decisions and a basis for determining specific directions or policies related

to fulfilling their rights and obligations in the taxation aspect (Susanti et al., 2020). Based on this, taxpayers with insights into taxation will have a basis for acting and making decisions regarding taxation.

The Effect of Emotion in Moderating the Relationship of Tax Knowledge on Tax Compliance

This study proves that emotions moderate the relationship between tax knowledge and compliance. The moderating variable (emotion) strengthens the relationship between tax knowledge and Tax compliance. Every emotion influences every decision made, and this is no exception in the field of taxation (Enachescu et al., 2019). Both positive and negative emotions had a certain influence. For example, this study examines the emotions of feeling safe when making a tax return. The positive emotional atmosphere felt when making a tax return makes a person more compliant to maintain these positive emotions. Perceived negative emotions also strengthen the relationship between tax knowledge and tax compliance. This is similar to the emotional stress felt when making a Tax Return. This emotion will force taxpayers to learn more about tax regulations and study them to avoid this emotional stress. Essentially, taxpayers who feel negative emotions, such as fear, must find out about existing tax regulations. Taxpayers who experience positive emotions will voluntarily seek information regarding existing tax regulations.

The Slippery Slope Framework explains that tax compliance can be seen from an economic and psychological standpoint. On the economic side, tax compliance is due to the power of tax authorities. On the contrary, the psychological side argues that social norms and perceptions of fairness lead to trust in tax authorities and tax compliance (da Silva et al., 2019). The results are in line with the Slippery Slope Framework, which states that a harmonious emotional or antagonistic relationship with the tax authority can increase taxpayer compliance. A harmonious emotional relationship with tax authorities will make taxpayers more compliant and willing to study the existing tax regulations. On the other hand, a negative emotional relationship with the power of tax authorities can also force taxpayers to study existing tax regulations so that they can comply more.

Conclusions and Recommendations

The results of this study can be summarized as follows:

1. This study succeeded in proving the importance of tax knowledge for tax compliance. Tax knowledge is the basis for taxpayers' decisions to act on actions related to existing taxation. Taxpayers who lack tax knowledge are unlikely to carry out tax obligations because they do not know what to do, such as how to make the correct tax return, how to calculate the correct tax, and how to pay existing taxes.
2. This study also proved that emotions (Integral Emotions) moderate the relationship between tax knowledge and tax compliance. This study uses integral emotions to examine the influence of the relationship between tax knowledge and tax compliance. Every emotion experienced affects the choices that exist, including the field of taxation. Taxpayers want to feel positive emotions and avoid negative emotions when making a tax return. This will lead them to try to learn the process of claiming tax returns correctly to avoid negative emotions and feel positive emotions.

The recommendations are as follows:

1. Research that is based on the Slippery Slope Framework theory can be used in other institutions, such as communities and customs.
2. Conduct similar research but use a sample of corporate taxpayers.
3. Conduct further research on the influence of emotions, especially incidental emotions, on tax compliance.

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