

Sense of Justice, Trust, and Compliance: Evidence from Motor Vehicle Tax Penalty Removal in Jakarta

^a Fahrul Riza; ^b Henry Susanto Pranoto; ^c Dhika Anandatama; ^d Mochamad Gattan Farellio Armando

^{a b c d} School of Business Management, Universitas Ciputra Surabaya, Surabaya, East Java, Indonesia

ABSTRAK

Kepatuhan pajak memiliki peran penting dalam mendukung kapasitas fiskal daerah, namun tingkat kepatuhan pembayaran Pajak Kendaraan Bermotor di DKI Jakarta masih belum optimal. Untuk mendorong wajib pajak melunasi tunggakan, Pemerintah Provinsi DKI Jakarta menerapkan kebijakan penghapusan sanksi administrasi secara sementara. Penelitian ini menganalisis bagaimana kebijakan tersebut berinteraksi dengan persepsi keadilan dan kepercayaan wajib pajak terhadap sistem perpajakan dalam membentuk niat untuk patuh. Berlandaskan Theory of Planned Behavior, penelitian ini menguji apakah persepsi keadilan cukup untuk mendorong kepatuhan sukarela, serta sejauh mana penghapusan sanksi dapat meningkatkan persepsi kendali perilaku wajib pajak. Menggunakan pendekatan kuantitatif, data dikumpulkan dari 213 wajib pajak terdaftar dan dianalisis dengan PLS-SEM. Hasil penelitian menunjukkan bahwa persepsi keadilan meningkatkan kepercayaan secara signifikan, namun tidak secara langsung berpengaruh terhadap niat patuh. Kepercayaan juga tidak berpengaruh signifikan terhadap niat patuh. Namun, penghapusan sanksi terbukti memperkuat pengaruh keadilan terhadap niat patuh dan kepercayaan. Kepatuhan masa lalu muncul sebagai prediktor terkuat niat patuh. Temuan ini menegaskan bahwa keadilan membangun kemauan untuk patuh, tetapi lingkungan kebijakan yang mendukung diperlukan agar kemauan tersebut terwujud dalam tindakan.

ABSTRACT

Tax compliance plays a crucial role in supporting regional fiscal capacity, yet motor vehicle tax compliance in Jakarta remains below optimal levels. To encourage taxpayers to settle arrears, the Jakarta Provincial Government implemented a temporary elimination of administrative penalties. This study examines how this policy interacts with taxpayers' sense of justice and trust in the tax system to shape their intention to comply. Drawing on the Theory of Planned Behaviour, the research investigates whether fairness-based perceptions provide sufficient motivation for voluntary compliance and whether penalty relief enhances taxpayers' perceived behavioural control. Using a quantitative approach, data were collected from 213 registered vehicle taxpayers and analyzed with PLS-SEM. The results show that a sense of justice significantly increases trust but does not directly increase compliance intentions. Trust also does not significantly influence compliance on its own. However, penalty elimination strengthens the effect of justice on both compliance and trust. Past compliance emerged as the strongest predictor of current compliance intention, underscoring the role of behavioral habit. These findings suggest that fairness establishes willingness to comply, but a conducive policy environment is essential for that willingness to manifest as action. Policy implications and future research directions are discussed.

INTRODUCTION

Tax is one of the main sources of a country's revenue. Governments allocate tax funds to provide public goods and services, finance national and regional expenditures, and support various fiscal policy instruments (Surugiu et al., 2023). While the national government administers certain types of taxes, others fall under the authority of state or provincial governments (Setiyana et al., 2025). Formulating tax policy to sustainably fund governmental operations while reducing

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distortions is essential for fostering a productive economy. Policymakers ought to persist in investigating methods to transition from more distorting taxes, such as income taxes, to ones less prone to induce economic disturbances, such as consumption or property taxes.

The tax revenue deficit is a common problem in every country. However, their patterns significantly differ between developed and developing/emerging economies, with developing countries experiencing more volatile and procyclical fiscal policies (de Haan et al., 2024). Indonesia's tax revenue is also can not escape this problem. Data historically exhibited considerable compliance deficiencies, prevalent tax evasion strategies, and extensive unreported economic activity that cumulatively weaken the government's budgetary capability (Setiyana et al., 2025; Situmorang & Pratama, 2022).

To cover a tax revenue shortage, the authorities raised a tax amnesty policy (Hermawan et al., 2020). This is a government policy that allows taxpayers to pay previously unpaid taxes without facing the full range of financial and criminal penalties typically associated with tax evasion. Many countries worldwide adopt this relaxation policy to increase taxpayers' enthusiasm for paying their taxes (Hajawiyah et al., 2021; Hermawan et al., 2020).

Tax amnesty exerts a complex and nuanced impact on tax revenue, producing both immediate advantages and significant operational challenges. Putri Setiyana et al. (2025) announced the collection of Rp135 trillion from 965,983 taxpayers, with asset disclosures representing 40% of the national GDP. However, Dimas Arif et al. (2024) found that amnesty petitions intended to increase tax revenue were ineffective, resulting in increases of less than 10% and failing to achieve the Rp135 trillion target. Wang et al. (2020) noted a major phenomenon in which tax income markedly increases during the early assessment period before later settling. Hadipryanto et al. (2023) emphasized that while tax amnesty may provide temporary fiscal relief, taxpayer compliance often remains inconsistent following the program. Critically, Juanda et al. (2022) warn that repeated amnesty policies could systematically reduce tax compliance, especially if taxpayers anticipate future amnesties.

Motor vehicle tax is a category of tax administered by local governments that frequently encounters revenue shortfalls (Bapeda Jakarta, 2024). The motor vehicle tax amnesty program has demonstrated significant efficacy in diminishing motor vehicle tax arrears, with consistent success rates across diverse locations in Indonesia. Amelia (2022) reported an efficacy range of 100.50% - 103.30% for the period 2015-2019. Ekasari & Akbari (2017) identified an effectiveness level of 108.18% in East Java. Winda et al. (2025) elucidate that the scheme offers waivers for administrative penalties, so incentivising the settlement of outstanding debts. Martadani & Hertati (2019), discovered that this program effectively promotes community engagement.

The divergent findings regarding tax amnesty effectiveness stimulate broader inquiries into the sustainability of long-term compliance. Around the globe, governments persist in their quest for effective methods to promote voluntary compliance with tax regulations. The main question to examine in this study is whether tax amnesty enhances taxpayer compliance within the boundaries of justice and trust.

Literature Review

We use the basis of The Theory of Planned Behaviour (Ajzen, 1991) and the Slippery Slope Framework as the basis of the framework.

Theory of Planned Behaviour and the slippery slope framework.

Theory of Planned Behavior (TPB) is a psychological model that predicts human behavior by examining three key determinants of behavioral intention: attitude, subjective standards, and perceived behavioral control (Ajzen, 1991). Taxes are a compulsory obligation that individuals must meet, with benefits realized collectively rather than individually (Frey & Feld, 2002). Individuals may remit taxes either through enforced compliance or voluntarily (Prinz et al., 2014). The Theory of Planned Behaviour focuses exclusively on voluntary actions. Taing & Chang (2021) demonstrated that not all components of the Theory of Planned Behavior significantly affect tax compliance, as certain aspects, such as faith in government and tax awareness, have no statistically significant correlation. Consequently, the Theory of Planned Behaviour (TPB) presents a valuable but insufficient framework for understanding taxpayer behavior.

The slippery slope framework is a theoretical model that elucidates compliance behavior via the interplay of trust and the authority's power and compliance (Linawati & Djaddang, 2024). The framework delineates two types of compliance: voluntary compliance, motivated by trust and enforced compliance, reliant on the authority's power (Prinz et al., 2014). The Slippery Slope paradigm has undergone empirical testing in multiple nations. Research findings demonstrate that trust, fairness, and the authority of tax institutions significantly enhance taxpayer compliance, as concluded by Gobena (2024) who found that trust in tax authorities and perceptions of fairness substantially foster voluntary compliance (Linawati & Djaddang, 2024).

Taxpayer Compliance

Performance management in public institutions continues to encounter obstacles, including inadequate officer performance, ineffective administrative processes, and subpar resource usage (Zairusi & Muis, 2025). Tax compliance is a procedural and administrative action necessary to fulfil tax obligations based on applicable regulations. Meanwhile, in contemporary tax systems, it is defined by multiple interconnected dimensions spanning economic, psychological, and social factors. The principal dimensions encompass (1) Economic Factors: Taxation rates, sanctions, and likelihood of detection (Muhammad, 2024) (2) Internal Psychological Factors: Tax awareness, intrinsic motivation, and comprehension of rules (Wijaya et al., 2025) (3) Social-Psychological Dimensions: Trust in government, societal standards, and perceived equity (Walsh, 2012) (4) Demographic Attributes: Age, educational attainment, and income (Muhammad, 2024)

Tax Amnesty

Tax amnesty refers to the relief of unpaid taxes without penalties (Ardiansyah et al., 2021; Koch & Müller, 2024), facilitated by the disclosure of concealed assets and the payment of a stipulated fee in accordance with legislation, applicable to income tax, value-added tax, and sales tax on luxury items (Jaelani & Basuki, 2020). Whereas tax amnesty can address the tax revenue shortfall, the policy presents some benefits as well as drawbacks (Table 1).

Table 1.
Pros and Cons of Tax Amnesty

Author, Year	Method	Findings
(Alm & Malézieux, 2021)	Meta-analysis	Tax amnesties generally diminish compliance, indicating that traditional enforcement methods may prove more efficacious.
(Koch & Müller, 2024)	Experimental	Amnesties are efficacious when combined with enhanced enforcement; yet, expected future amnesties diminish compliance by 9–10%.
(Sudarma & Darmayasa, 2017)	Qualitative	Tax amnesty may not inherently enhance voluntary tax compliance, as people often fear audits; fostering confidence and aligning authoritative power with integrity is essential for compliance.
(Devano et al., 2024)	Quantitative	Amnesties improve compliance more than taxpayer morale, mostly due to audit systems and moral reinforcement.
(Sembiring et al., 2025)	Quantitative	The efficacy of tax amnesty in enhancing tax compliance is augmented when taxpayers exhibit elevated levels of tax literacy. Similarly, a conducive social context enhances the favorable correlation between tax amnesty and compliance.
(Junpath et al., 2016)	Quantitative	Multiple tax amnesties might not generate additional revenue, as non-compliant taxpayers will continue to evade taxation in anticipation of additional future amnesties.
(Mujahid & Siddiqui, 2019)	Quantitative	Tax amnesty schemes can influence GDP per capita and foreign direct investment, but not necessarily via augmented tax income. Effective initiatives may diminish unemployment and enhance tax compliance over time.
(Uddin Ahmed, 2017)	Quantitative	Tax amnesty provides a transient boost in revenue but fails to guarantee sustained voluntary compliance in the long term.

Source: Desk research

Tax amnesty, viewed through the lens of public policy and democracy, engenders discussions over the tension between immediate budgetary efficacy and the enduring consequences for social justice, accountability, and the risk of moral hazard (Mila Yuniar et al., 2024).

In this work, tax amnesty refers incentive to waive administrative penalties for Motor Vehicle Tax (PKB) and Motor Vehicle Transfer Tax (BBNKB). The principal conditions of this incentive program are as follows: (1) Late payment penalties for PKB and BBNKB are entirely waived. (2) No application is necessary; the waiver is immediately implemented through the regional tax system. (3) The amnesty period is temporal.

Trust

The efficacy of tax income relies on the efficiency of tax administration, which enhances taxpayer compliance, the caliber of public services, and the consistent enforcement of tax regulations(Purnamasari & Tahir, 2025). Political trust thus represents a hierarchical relationship between citizens and the authorities and institutions responsible for the

formulation and enforcement of public policies and laws, including political parties, the parliament, the government, public administrations, the judiciary, and law enforcement agencies, as well as individual officeholders within these entities (Schnaudt et al., 2021).

Sense of Justice

The sense of justice relates to people's subjective beliefs of what is just and unjust in specific situations, which influence their behaviors and decisions (Faizal et al., 2017; Schnaudt et al., 2021). In a theory of justice, "sense of justice" refers to a moral sentiment characterized by a compelling desire to implement and act according to the principles of justice, hence adopting a perspective rooted in justice. In a well-structured community, this involves a genuine inclination to adhere to established regulations and to afford individuals their rightful entitlements (Mandle, 2014).

The relation of sense of justice to tax compliance

Murphy et al. (2016) provide some of the clearest evidence for this connection. They found that when taxpayers feel they are treated fairly—given respect, voice, and transparency—they are more willing to comply because they perceive the authority as legitimate. Just as important, procedural justice strengthens taxpayers' sense of social identity. Feeling part of a community that is treated fairly encourages people to act in ways that support that community. Interestingly, the study suggests that this identity-based pathway may matter even more than legitimacy itself.

van Dijke et al. (2019) show that procedural justice does not work in isolation; it interacts with distributive justice to shape compliance intentions. When taxpayers believe both the process and the outcomes are fair, their willingness to comply increases significantly. (Gobena, 2024) add nuance by showing that the strength of this effect depends on the tax authority's legitimate power and the perceived fairness of the tax burden.

Kornhauser (2022) bring these insights together by highlighting that tax compliance is not simply the result of rational cost–benefit calculations. Instead, it is deeply tied to personal values, social norms, and the cognitive processes through which individuals interpret fairness.

H1: Sense of justice has a positive impact on tax compliance.

The relation of sense of justice to trust

Research consistently shows that differences in how taxpayers perceive justice are closely tied to how much they trust the tax system. Fairness—whether people feel they are treated equitably, with respect, and according to clear rules—plays a central role in shaping both compliance behavior and institutional trust.

The relationship between justice and political trust is derived from macro-level indicators of distributive and procedural justice, merely presuming that citizens connect a political system's adherence to justice principles to their trust in political authorities and institutions (Schnaudt et al., 2021).

Studies further demonstrate that perceptions of tax justice are not one-dimensional; they span distributive fairness, procedural fairness, and the quality of interactions between taxpayers and authorities (Faizal et al., 2017). When individuals trust the tax system operates fairly across these dimensions, they are more inclined to trust public institutions and comply voluntarily (Batrancea et al., 2019; Schnaudt et al., 2021).

Despite these insights, existing literature still leaves important gaps. Much of the evidence stops short of explaining how justice perceptions differ across socioeconomic contexts—particularly between urban and rural taxpayers (Gobena, 2024; Mandle, 2014; Schnaudt et al., 2021). For example, (Ardian et al., 2025; Marfiana et al., 2025) confirm that trust in government and perceived tax justice both increase compliance, yet the study does not fully disentangle whether these relationships vary across demographic or geographic groups.

This disparity is significant. Diverse cultures may perceive the tax system variably, resulting in disparate responses to policy alterations, such as penalty alleviation. Comprehending these variances is crucial for forecasting how perceptions of fairness influence trust and, consequently, compliance. H2: Sense of justice has a positive impact on trust.

The relation of trust to tax compliance

Across a range of international contexts, trust consistently emerges as a key driver of tax compliance. Studies show that in regions such as Eastern Europe, Africa, the Middle East, and Confucian Asia, higher trust in tax authorities is linked with higher compliance levels. In contrast, the role of power—audits, sanctions, and enforcement—tends to be more influential in Anglo countries and parts of Africa and the Middle East (Surugiu et al., 2023).

Other evidence reinforces this pattern. Trust strongly supports voluntary tax compliance, while its interaction with perceived power shapes enforced forms of compliance (Adem et al., 2024). Trust encourages taxpayers to comply willingly, whereas power primarily motivates compliance through deterrence. Procedural justice—how fair and respectful the system is perceived to be—also strengthens trust, which in turn improves compliance outcomes (Faizal et al., 2017). Moreover, even short-term increases in trust have been shown to produce measurable gains in compliance in several regional clusters (Surugiu et al., 2023).

H3. Trust has a positive impact on tax compliance

The interaction effect of tax penalty elimination and sense of justice on trust and tax compliance.

Faizal et al. (2017) show that perceptions of justice and trust both play a meaningful role in shaping taxpayers' willingness to comply. This aligns with the slippery slope framework, which highlights justice and trust as the two core elements that underpin both voluntary and enforced compliance.

Penalty elimination policies are generally introduced with a straightforward intention: to reduce the immediate burden on taxpayers and encourage them to settle overdue obligations without fear of escalating sanctions. For some taxpayers—especially those who have fallen behind—such relief can be the nudge that brings them back into the system voluntarily (Devano et al., 2024; Fikrianoor & Hidayatulloh, 2023).

The overall impact of this policy is significantly influenced by the enforcement context (Gobena, 2024; Junpath et al., 2016). In regions with poor or inconsistent enforcement, the frequent waiving of penalties may be perceived as unjust by timely payers, thereby diminishing their incentive to comply in the future. Conversely, when enforcement is regarded as robust and trustworthy, penalty relief can serve as a provisional adjustment strategy—enabling taxpayers to settle debts while maintaining, and potentially

enhancing, voluntary compliance in the long run.

H4. Tax penalty elimination positively moderates the relationship between sense of justice and tax compliance.

H5. Tax penalty elimination positively moderates the relationship between sense of justice and trust.

The mediating role of trust.

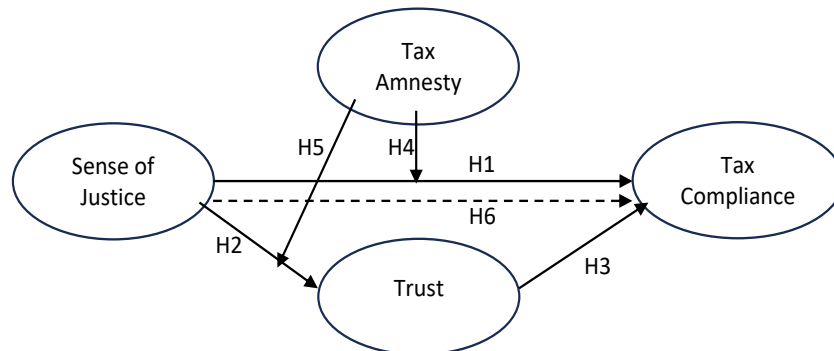
Preserving public trust is essential since it offers authentic reassurance and contentment (Surugiu et al., 2023). When individuals are content or when they perceive the system as equitable, they are more inclined to adhere to the regulations set forth by the government (Murphy, 2025). This trust encompasses not only compliance but also their active engagement in social, political, and economic spheres. It is reasonable to anticipate that trust will reconcile the disparity between perceptions of fairness and individuals' readiness to comply. Nonetheless, prior research has shown that this correlation is not consistently evident. For instance, trust did not function as a conduit between justice and compliance (Faizal et al., 2017). In a different context, trust moderated the relationship between procedural fairness and individuals' endorsement of conspiracy theories (Murphy, 2025).

H6: Trust in the tax system mediates the indirect effect of tax fairness on voluntary compliance.

The mixed evidence on tax amnesties sends a pressing message: we can no longer assume these policies affect all taxpayers in the same way. Some findings show that amnesties actually reduce compliance; others reveal they work only when enforcement is visibly strong. And repeated leniency? It often teaches people to wait for the next round of forgiveness rather than change their behavior. These contradictions make it urgent to understand what really happens when penalties are removed—does it ease taxpayers' sense of injustice, rebuild trust, or quietly encourage more strategic non-compliance?

The majority of what we know comes from studies on income-tax amnesties. However, typical individuals encounter something far more immediate: fines for late motor vehicle tax payments. By moving the focus to this previously neglected area, the current study provides timely and much-needed insight into how reducing sanctions can really alter taxpayer compliance, beyond assumptions and based on how people behave.

Figure 1.
Conceptual Framework



Source: (Devano et al., 2024; Markonah & Manrejo, 2022; Sembiring et al., 2025)

- H1: Sense of justice has a positive impact on tax compliance
- H2: Sense of justice has a positive impact on trust
- H3: Trust has a positive impact on tax compliance
- H4: Tax amnesty positively moderates the relationship between sense of justice and tax compliance.
- H5: Tax penalty elimination positively moderates the relationship between sense of justice and trust
- H6: Trust in the tax system mediates the indirect effect of tax fairness on voluntary compliance

RESEARCH METHODS

This study employs a causal quantitative approach, as its goal is to investigate how the removal of late-payment tax penalties affects the relationship between taxpayers’ sense of justice, their trust in the government, and their intention to pay vehicle taxes on time.

Questionnaires were distributed through multiple channels to increase participation. Some were sent digitally via email and WhatsApp, while others were collected in person at several motor-vehicle tax service centers across Jakarta. Respondents who agreed to join the study received a QR code that directed them to the electronic questionnaire. Data collection took place throughout October 2025. In total, 213 taxpayers participated (see Table 3).

Population and Sample.

The population is all vehicle taxpayers with B-plate registrations. Samples were relied on accidental sampling—approaching respondents who were accessible and willing to participate. Before collecting any data, respondents were informed about the purpose of the research and asked for their consent. The gender composition was even. Economically, most respondents (67.14%) reported monthly spending between IDR 0–5 million, which places the majority in the lower–middle expenditure range.

Table 2.
Samples Profiles and Proporsion

	Freq.	(%)
Gender		
☞ Male	103	48,36
☞ Female	110	51,64
Average Expenditure		
☞ IDR 0 – 5 mio	143	67,14
☞ IDR 5 mio<Expenditure< IDR 10 mio	57	26,76
☞ Above IDR 10 mio	13	6,1
Education		
☞ High-school	30	14,08
☞ Diploma	23	10,80
☞ Bachelor	144	67,61
☞ Master	16	7,51
Job		
☞ Employee	134	62,91
☞ Entrepreneur	68	31,92
☞ Student	5	2,35
☞ Others	6	2,82
Types of Vehicle		

	Freq.	(%)
☞ Two wheels	108	50,70
☞ Four wheels	33	15,49
☞ Both	72	33,80
Ever been late in paying taxes?		
☞ Yes	69	32,39
☞ No	144	67,61

Source: Field survey 2025

When it comes to tax behavior, 67.61% said they had never been late in paying their vehicle tax, while 32.39% admitted experiencing at least one delay. The sample also reflected a relatively well-educated group, with 67.61% holding a bachelor's degree. Most respondents were employees (62.91%), followed by entrepreneurs (31.92%). In terms of vehicle ownership, motorcycles were the most common (50.70%), although many respondents owned more than one type of vehicle.

Measurement items

The measurement instrument for the tax penalty elimination variable was adapted from Devano et al. (2024), while the scales for sense of justice, trust in the tax system, and tax compliance were adopted from Faizal et al. (2017). All items were measured using a five-point Likert scale. These established instruments were selected to ensure conceptual alignment with previous studies and to provide reliable indicators for examining the relationships proposed in this research.

Construct Reliability and Validity

The results of the validity and reliability tests show that all measurement items met the required criteria (see Table 3). Most outer loading values exceeded the 0.70 threshold, apart from TA1, which recorded a loading of 0.656. However, this value is still considered acceptable for exploratory research (Hair et al., 2022)

Reliability testing also demonstrated strong performance. Cronbach's Alpha, Composite Reliability, and AVE values for all constructs were above 0.70, indicating that the instruments achieved the standards typically classified as good (Hair et al., 2021). The VIF value of < 5 confirms that there is no multicollinearity between instruments.

Ouellette & Wood (1998) show that behaviors performed repeatedly in stable situations tend to occur automatically, whereas behaviors that are less familiar rely more on deliberate decision-making. Similarly, (Leone et al., 1999) find that past behavior is a strong predictor of future intentions, although the strength of this relationship varies across different theoretical models.

Table 3.
VIF, Outer Loadings and Construct Reliability and Validity

	VIF	Outer loadings	Cronbach's Alpha	Composite reliability	AVE
TC1 <- Tax Compliance	1,960	0.869	0,758	0,759	0,675
TC2 <- Tax Compliance	1,723	0.809			
TC3 <- Tax Compliance	1,351	0.784			
SJ1 <- Sense of Justice	1,573	0.752	0,836	0,849	0,671

	VIF	Outer loadings	Cronbach's Alpha	Composite reliability	AVE
SJ2 <- Sense of Justice	2,016	0.858			
SJ3 <- Sense of Justice	1,870	0.825			
SJ4 <- Sense of Justice	2,111	0.838			
TA1 <- TA	1,313	0.656	0,766	0,792	0,587
TA2 <- TA	1,729	0.783			
TA3 <- TA	1,719	0.819			
TA4 <- TA	1,468	0.795			
TR1 <- Trust	2,656	0.916	0,849	0,853	0,769
TR3 <- Trust	1,993	0.862			
TR4 <- Trust	1,994	0.853			

Processed by SmartPLS 4.3

Based on these insights, past behavior is included as a control variable in this study. Incorporating it helps reduce potential bias and allows us to more accurately isolate the effects of the main predictors on compliance intention.

Goodness of Fit

Table 4 shows a model's overall goodness-of-fit was evaluated using the standardized root mean square residual (SRMR) criterion, which was applied to both the saturated and estimated models. The saturated model's SRMR score is 0.086, with a sample mean of 0.053 and confidence intervals ranging from 0.062 (95%) to 0.066 (99%). This suggests that the empirical correlation matrix is not significantly different from the model-implied matrix. Meanwhile, the calculated model has an SRMR of 0.094, a sample mean of 0.065, and confidence intervals ranging from 0.087 (95%) to 0.103 (99%). Although this number is somewhat greater than that of the saturated model, it is still far lower than the widely recognized criterion of 0.10, indicating that the overall model fit is satisfactory.

Table 4.
Goodness of Fit

	Original sample (O)	Sample mean (M)	95%	99%
Saturated model	0.086	0.053	0.062	0.066
Estimated model	0.094	0.065	0.087	0.103

Processed by SmartPLS 4.3

RESULTS AND DISCUSSIONS

The hypothesis test of this research model uses the PLS-SEM analysis method processed with SmartPLS. Table 5 shows processing outputs.

Table 5.
Structural Model Path Coefficients and Hypothesis Testing Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Justice -> Tax Compliance	0.227	0.218	0.119	1.909	0.056
Justice -> Trust	0.765	0.759	0.083	9.264	0.000

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Trust -> Tax Compliance	0.155	0.151	0.085	1.817	0.069
Past Compliance -> Tax Compliance	0.357	0.350	0.087	4.128	0.000
TA -> Compliance	0.202	0.217	0.120	1.684	0.092
TA -> Trust	0.079	0.085	0.077	1.018	0.309
TA x Justice -> Tax Compliance	0.154	0.153	0.076	2.020	0.043
TA x Justice -> Trust	0.078	0.072	0.033	2.321	0.020
Past Compliance -> Tax Compliance	0.357	0.350	0.087	4.128	0.000

Processed by SmartPLS 4.3

Sense of justice has no significant positive impact on tax compliance (H1 supported).

The path from justice to compliance shows a coefficient of 0.227 ($t = 1.909$; $p = 0.056$). Although the effect is positive and moderately strong, it falls just above the conventional 5% significance threshold. This suggests that a higher sense of justice tends to enhance compliance, but the evidence is only marginally significant. With a slightly larger sample or reduced measurement error, this relationship may reach full significance—indicating meaningful practical relevance despite the borderline statistical result.

Sense of justice has a positive and significant impact on trust (H2 is supported).

The effect of justice on trust is significant ($\beta = 0.765$; $t = 9.264$; $p < 0.001$). This indicates that when taxpayers perceive the system as fair, their trust in the tax authority increases dramatically. This strong relationship provides a solid foundation for downstream indirect effects in the model, showing that justice plays a pivotal role in shaping the psychological environment of compliance.

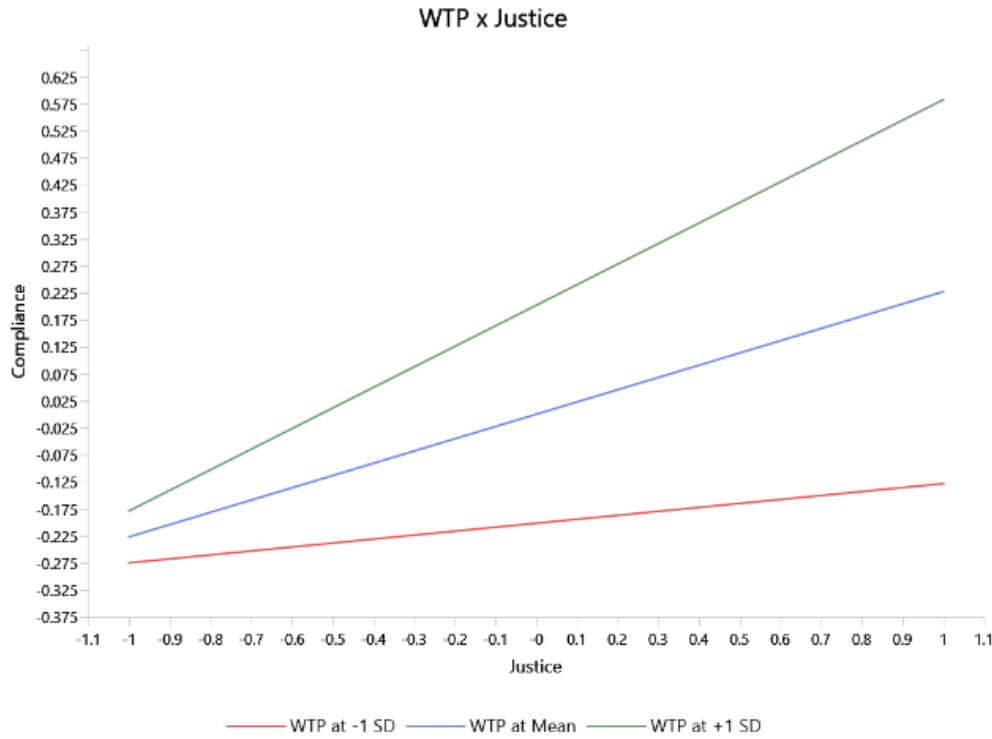
Trust has no positive impact on tax compliance (H3 is not supported)

Trust has a positive but non-significant effect on compliance ($\beta = 0.155$; $t = 1.817$; $p = 0.069$). While the direction supports theoretical expectations, trust should encourage voluntary compliance, the statistical evidence remains marginal. This may indicate that trust alone is insufficient to drive compliance unless paired with other mechanisms such as perceived justice or deterrence.

Moderating effect of tax amnesty on the relation between justice to tax compliance (H4 is supported).

The interaction between tax penalty elimination and justice predicts compliance ($\beta = 0.154$; $t = 2.020$; $p = 0.043$). This indicates that eliminating tax penalties amplifies the effect of perceived fairness on compliance: when taxpayers perceive fairness, their willingness to pay increases, leading to actual compliance. This moderating effect demonstrates how fairness circumstances influence the behavioural realisation of willingness. Since justice has no substantial effect at first hypothesis, if moderated by the elimination of tax penalties, it will have an immense effect.

Figure 2.
Moderation effect of tax amnesty (WTP) x sense of justice to tax compliance



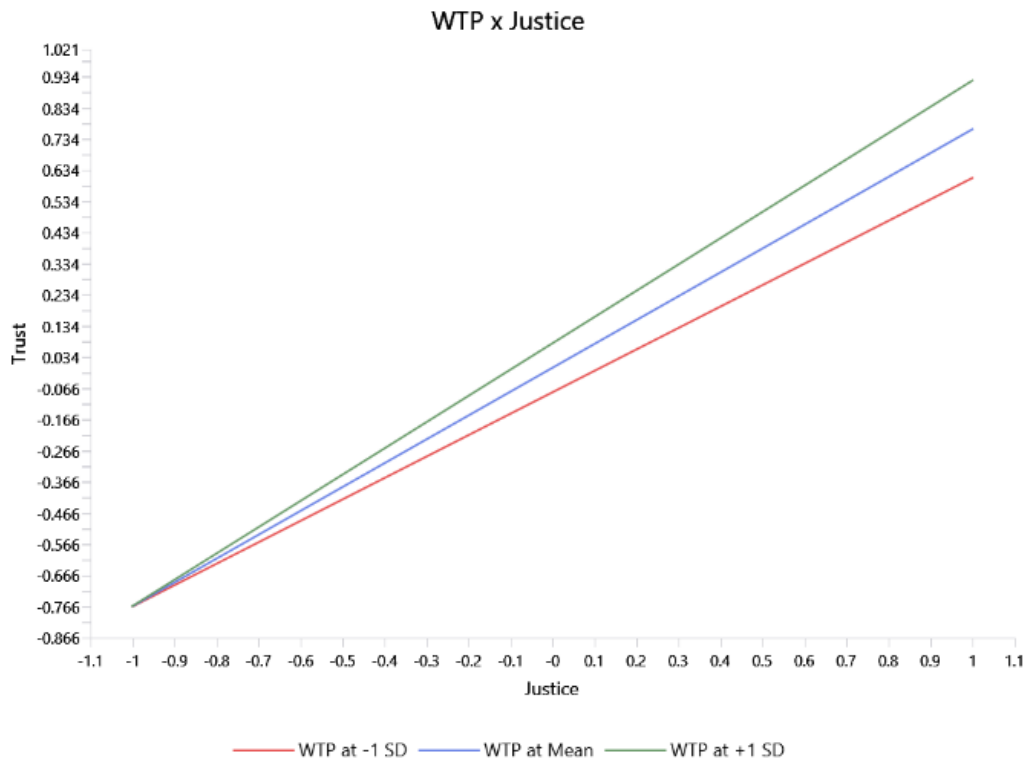
Source: Author Processed

Figure 2 illustrates that the moderating influence of tax amnesty enhances the effect of justice. When WTP is elevated (+1 SD), the slope becomes the steepest, indicating that justice exerts a significant influence on compliance. However, when WTP is low (-1 SD), the slope becomes less steep, indicating that justice exerts a diminished influence on compliance. This indicates that WTP enhances the impact of justice on compliance. The highest level of compliance is achieved when both justice and willingness to pay are elevated. The top line consistently indicates the highest projected compliance across all levels of justice. Justice in isolation is not adequate. At a low willingness to pay, even significant perceptions of justice result in only modest improvements in compliance. This reinforces the notion that a supportive policy environment is essential for the perception of justice to lead to compliant behavior.

Moderating effect of tax amnesty on the relation between justice to trust (H5 is supported).

The interaction between tax penalty elimination and justice predicts trust ($\beta = 0.078$; $t = 2.321$; $p = 0.020$). Tax penalty elimination amplifies how sense of justice influences trust, implying that voluntary payment intentions resonate more positively when the system is seen as fair. This synergy reinforces the psychological foundation needed for sustained voluntary compliance.

Figure 3.
Moderation effect of tax amnesty (WTP) x sense of justice to trust



Source: Author Processed

Figure 3 illustrates that tax amnesty moderates the relationship between sense of justice and trust. The positive effect of justice on trust becomes stronger at higher levels of tax amnesty (WTP), indicating a reinforcing interaction. While justice consistently increases trust, its impact is substantially amplified when tax amnesty is high.

Trust does not mediate sense of justice to tax compliance (H6 is not supported).

Since trust has no significant effect on tax compliance, trust does not mediate the indirect effect of sense of justice on tax compliance. The findings of this investigation do not corroborate the predominant results of Markonah & Manrejo (2022) and Garg et al. (2024), which utilize trust as a mediating variable. Need contextual adjustments and additional explanatory variables to forecast compliance effectively.

Past compliance as a control variable

Past compliance exerts a strong and significant influence on current compliance ($\beta = 0.357$; $t = 4.128$; $p < 0.001$). This aligns with behavioral theories that emphasize habit formation and path-dependency: taxpayers who have complied previously are more likely to maintain compliant behavior. This finding reinforces the idea that compliance has a behavioral inertia that policymakers can leverage.

DISCUSSION

This study investigates the impact of tax amnesty on taxpayers' compliance in settling arrears, considering the current unresolved challenges. The study examines the impact of fine remission on the interrelations between views of fairness, trust in government, and intentions to comply, based on established evidence that these elements are vital to compliant behavior. The results are expected to enrich the tax compliance literature by elucidating justice-related mechanisms inside Indonesia's policy framework.

Our findings show that a sense of justice does not directly increase taxpayer compliance. Instead, it contributes to trust and only leads to stronger compliance intentions when combined with penalty removal. The Theory of Planned Behavior (TPB) helps explain why this pattern emerges. TPB posits that behavior — such as complying with tax obligations — depends on behavioral intentions, which are shaped by attitudes, subjective norms, and perceived behavioral control (PBC) (Ajzen, 1991; Anggraini, 2021). In this framework, a sense of justice shapes attitudes and moral beliefs about paying taxes, while penalty removal changes taxpayers' PBC by reducing the perceived risk or financial burden of compliance.

The first significant result is that fairness improves trust, but it does not always lead to compliance. This shows that even when taxpayers feel treated fairly and believe in the legitimacy of the tax system, they might still hesitate to act. Similar findings have appeared in the region: procedural justice promotes voluntary compliance through trust instead of having a direct effect on behavior (Rachmawan et al., 2020). A study in Malaysia further confirms that only procedural justice—not distributive or retributive justice—predicts compliance, and its impact primarily works through trust (Faizal et al., 2017). All these findings point to the same conclusion: justice builds a moral foundation for compliance but does not ensure action when taxpayers see compliance as costly, complex, or risky.

The second key finding is that fairness drives compliance only when penalty removal is present. This aligns with TPB's view that intention comes from both moral willingness and practical ability. Removing penalties effectively boosts perceived behavioral control (PBC) by lowering sanctions and lessening the fear of punishment for past non-compliance. Once those barriers are removed, the positive feelings from a sense of justice can turn into real intentions and actions. This pattern reflects earlier studies in Indonesia, which show that compliance rises when fairness and trust connect with favorable external conditions, like tax amnesty programs (Novianti & Uswati Dewi, 2018; Rachmawan et al., 2020)

At the same time, some studies present a more cautious view. Research involving MSMEs found that justice alone was not a strong factor in compliance when detection risk and enforcement perceptions were stronger influences (Pangesti et al., 2023). These mixed results emphasize that fairness is most relevant when the administrative environment is not daunting or overly burdensome. In stricter or more complicated systems, fear and difficulty may overshadow moral motivation.

Overall, the evidence indicates a threshold effect: fairness builds trust and positive attitudes, but intentions change only when taxpayers feel capable of complying without high costs or penalties. In simple terms, fairness helps create the desire to comply, while penalty policies affect the ability to comply. When both factors align, compliance becomes easier and more likely.

These findings also expand the theoretical discussion by highlighting the value of combining TPB with justice- and trust-based approaches to tax behavior. While TPB explains the psychological

processes behind intention, fairness and trust provide the legitimacy needed for sustained voluntary compliance. Additionally, enforcement design—including amnesty and penalty policies—affects PBC and the cost-benefit analysis. Complementary strategies, such as strong tax socialization and supportive social environments, can also enhance tax literacy, which further boosts compliance (Sembiring et al., 2025).

The study emphasizes the need to create tax policies that promote compliance without undermining taxpayers' sense of fairness. To ensure the long-term success of penalty elimination programs, several recommendations can be made:

CONCLUSIONS

This study set out to examine how eliminating administrative tax penalties influences the relationship between taxpayers' sense of justice, their trust in the tax system, and their intention to comply with vehicle tax obligations in Jakarta. The findings provide several important contributions to tax compliance theory and public policy.

First, although taxpayers who perceive the system as fair tend to express greater trust in tax authorities, this fairness alone does not lead directly to higher compliance intentions. In practical terms, taxpayers may believe that the government acts fairly yet still hesitate to comply when payment feels burdensome or risky. This confirms that fairness establishes a psychological readiness to comply but is insufficient to trigger actual behavioral intention.

Second, penalty elimination plays a decisive role in transforming fairness and trust into compliance intentions. When sanctions are removed, taxpayers who already feel fairly treated gain a stronger sense of capability and confidence in fulfilling their obligations. This demonstrates a complementary dynamic: fairness provides the motivation, while penalty removal reduces barriers and enhances perceived behavioral control — a core determinant of behavior in the Theory of Planned Behavior.

Third, trust alone did not significantly influence compliance intentions in this context. This suggests that trust requires supportive policy mechanisms to materialize into action. It also implies that trust may be more effective when paired with visible efforts from authorities to simplify compliance processes and reduce punitive pressures.

Finally, past compliance emerged as a strong predictor of current compliance intention. This emphasizes the habitual nature of compliant behavior and highlights the value of maintaining consistent taxpayer engagement to prevent arrears before they occur.

Taken together, these findings reinforce the idea that policies encouraging voluntary compliance must balance fairness and deterrence. When enforcement is softened — such as through penalty removal — it should be accompanied by clear signals of procedural justice and supportive administration. By aligning motivational and practical drivers, governments can promote more sustainable improvements in tax behavior while preserving taxpayers' sense of legitimacy and trust in public institutions.

Limitation

This study has several limitations that should be considered when interpreting the results. First, the data were collected using self-reported measures of tax behavior, which involve a sensitive topic. Respondents may have been reluctant to disclose non-compliant actions due to fear of judgment or legal consequences, potentially leading to social desirability bias. Future studies could incorporate behavioral data from administrative records or employ indirect questioning

techniques to reduce such bias.

Second, the study relied on a cross-sectional survey design. Although the statistical analysis reveals meaningful associations, it cannot determine causality or capture changes in compliance behavior over time. A longitudinal or experimental approach would allow for stronger causal inferences and provide insight into how compliance responds to penalty reductions across different policy cycles.

Third, the sample focused on individual vehicle taxpayers in Jakarta. While this group is highly relevant for the policy examined, the context may differ from other regions, tax types, and taxpayer characteristics. The findings should therefore be generalized with caution, and studies involving broader samples could reveal situational variations in fairness perceptions, trust, and policy responsiveness.

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