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Legitimate power as moderator: integrating behavioral and authority frameworks in tax compliance

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ABSTRACT

This study examines taxpayer compliance by integrating behavioral, moral, and authority-based perspectives. Specifically, it analyzes the effects of tax knowledge, taxpayer religiosity, and trust in tax authorities on individual taxpayer compliance and evaluates whether legitimate power strengthens these relationships. The study used a cross-sectional survey design involving 384 active individual taxpayers registered at seven Primary Tax Offices in East Java, Indonesia. Respondents were selected using purposive sampling, and data were analyzed using descriptive statistics, validity and reliability testing, classical assumption testing, multiple regression, and moderated regression analysis with mean-centered interaction terms. The results show that tax knowledge, taxpayer religiosity, and trust in tax authorities each have a positive effect on taxpayer compliance. However, legitimate power does not significantly moderate the effects of tax knowledge, religiosity, or trust on compliance. These findings indicate that, in this context, taxpayer compliance is more strongly driven by cognitive understanding, moral-religious commitment, and institutional trust than by the perceived legitimacy of authority power. The study contributes to tax compliance literature by clarifying the boundary conditions of integrating the Theory of Planned Behavior, the Slippery Slope Framework, and the Theory of Social Power. Practically, the findings suggest that tax authorities should prioritize tax education, transparent services, and trust-building strategies, while treating legitimacy-based authority messaging as a supporting rather than a primary mechanism for improving voluntary compliance.

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Introduction

Tax compliance remains a central issue in developing tax systems because the effectiveness of public revenue collection depends not only on formal regulations, but also on taxpayers' willingness and ability to fulfil their obligations. In a self-assessment system, taxpayers are expected to calculate, pay, and report their taxes independently; therefore, compliance is strongly shaped by taxpayers' knowledge, moral orientation, perceived fairness, and trust in tax authorities. Recent studies show that individual taxpayer compliance is influenced by tax knowledge, administrative modernization, trust in government, transparency, and moral standards (Anggadini, 2022); (Trifan et al., 2023); (Khozen & Setyowati, 2023); (Adem et al., 2024), Hofmann *et al*. (2014). The empirical problem addressed in this study is the uneven level of annual tax return reporting compliance among individual taxpayers in East Java. Data from seven Primary Tax Offices show substantial differences in compliance ratios. KPP Pratama Malang Utara recorded a compliance ratio of 30.03%, and KPP Pratama

Sidoarjo Selatan recorded 33.64%. In contrast, KPP Pratama Surabaya Gubeng reached 88.10%, while KPP Pratama Surabaya Wonocolo reached 84.18%. This variation indicates that the problem of taxpayer compliance cannot be explained only by administrative registration or the number of active taxpayers. Instead, it requires behavioral and institutional explanations that account for taxpayers' internal capacities, moral orientations, and perceptions of authority.

Table 1. Compliance of KPP Individual Taxpayers in East Java

KPP Pratama	Year	Registered/Active Taxpayers	WP Report Tax Return	Compliance Ratio
Malang Utara	2024	129.257	38.814	30,03%
Sidoarjo Selatan	2024	125.853	42.332	33,64%
Pasuruan	2024	104.497	70.459	67,43%
Gresik	2025	101.614	61.224	60,25%
Sukomanunggal	2024	61.865*	41.384	66,90%
Surabaya Wonocolo	2024	41.639	35.055	84,18%
Gubeng	2024	38.028	33.502	88,10%

Source: Data for each Primary KPP, processed by researchers (2026)

Table 1 shows substantial variation in individual taxpayer compliance across the seven Primary Tax Offices in East Java. The highest compliance ratios were recorded by KPP Pratama Gubeng (88.10%) and KPP Pratama Surabaya Wonocolo (84.18%), while the lowest ratios were found in KPP Pratama Malang Utara (30.03%) and KPP Pratama Sidoarjo Selatan (33.64%). This gap supports the need to examine behavioral and institutional factors that may explain differences in taxpayer compliance.

Previous studies have examined taxpayer compliance using several theoretical lenses. The Theory of Planned Behavior (TPB) explains that behavior is shaped by intention, which is influenced by attitude, subjective norms, and perceived behavioral control. Recent empirical studies in taxation confirm that TPB remains useful for explaining taxpayers' compliance intentions, especially when knowledge, perceived control, and subjective norms are incorporated into the model (Bani-Khalid et al., 2022; Harinurdin et al., 2024; Taing & Chang, 2021). In taxation, tax knowledge can strengthen perceived behavioral control because taxpayers who understand tax procedures are more capable of calculating, paying, and reporting taxes correctly (Al-Ttaffi, 2021); Appiah et al., 2024; Oladipo et al., 2022). Religiosity may also shape attitudes and subjective norms because religious values can encourage honesty, responsibility, and moral accountability in public obligations (Carsamer & Abbam, 2020; Hwang & Nagac, 2021; (Utama & Umar Nimran, 2023). The Slippery Slope Framework (SSF) complements TPB by emphasizing the relationship between taxpayers and tax authorities. According to the SSF, tax compliance may emerge through trust in authorities and the power of authorities(Kogler et al., 2023). Recent studies also show that trust and power remain important dimensions in explaining voluntary and enforced compliance, particularly in contexts of administrative reform and digital tax transformation (Aulia et al., 2022); (Batrancea et al., 2022); (Darmayasa, 2024).

Although previous studies have examined tax knowledge, religiosity, trust, and power in relation to taxpayer compliance, the role of legitimate power as a boundary condition remains insufficiently explored. Many recent studies position tax knowledge, religiosity, perceived fairness, and trust as direct predictors of compliance (Appiah et al., 2024; Daud, 2026; Hayat et al., 2022; Mebratu, 2024; Musah et al., 2026). Other studies discuss the power of tax authorities within the SSF, but they mostly examine power as a direct determinant or as part of the broader authority climate (Aulia et al., 2022; Batrancea et al., 2022; Darmayasa et al., 2024). Limited research has tested whether legitimate power strengthens the effects of cognitive factors, moral-religious values, and institutional trust on taxpayer compliance, especially among individual taxpayers in Indonesia. This limitation creates a theoretical gap in explaining whether perceived authority legitimacy reinforces existing compliance drivers or operates independently from them.

The novelty of this study lies in positioning legitimate power as a moderating variable in an integrated tax compliance model. Rather than treating power only as a direct predictor, this study examines whether taxpayers' perception of rightful, credible, and procedurally fair authority strengthens the influence of tax knowledge, taxpayer religiosity, and trust in tax authorities on compliance. This approach is important because recent Indonesian studies suggest that legitimate power may function as a mediator or direct predictor, but its moderating role remains open for empirical testing (Mukhibad et al., 2025; Mulyani et al., 2024), (Bosnjak *et al.*, 2020), French dan Raven (1959). By integrating TPB, SSF, and the Theory of Social Power, this study offers a more specific explanation of how internal taxpayer factors and authority legitimacy interact in shaping compliance behaviour.

Based on this background, this study aims to examine the effects of tax knowledge, taxpayer religiosity, and trust in tax authorities on individual taxpayer compliance and to test whether legitimate power moderates these relationships. The findings are expected to contribute to tax compliance literature by clarifying the boundary conditions of legitimate power in a behavioural and authority-based compliance model. Practically, the study provides implications for tax authorities in designing compliance strategies that prioritize tax education, moral and civic awareness, transparent services, and trust-building efforts, while positioning authority legitimacy as a supporting mechanism rather than the sole basis for encouraging voluntary compliance. Surugiu *et al*., 2021; Gebrihet *et al*., 2024).

Method

This study employed a quantitative explanatory design using a cross-sectional survey. This design was selected because the objective of the study was to test the direct effects of tax knowledge, taxpayer religiosity, and trust in tax authorities on taxpayer compliance and to examine the moderating role of legitimate power. Cross-sectional survey designs are commonly used in tax compliance research because they allow researchers to capture taxpayers' perceptions, attitudes, and behavioral intentions at a specific point in time and to statistically test relationships among behavioral constructs (Musimenta, 2020; (Oladipo et al., 2022);(Trifan et al., 2023); (Adem et al., 2024). The research context was East Java, Indonesia, which was selected because the compliance ratios across several Primary Tax Offices show substantial variation, creating an appropriate empirical setting for testing behavioral and institutional explanations of taxpayer compliance. The population consisted of active individual taxpayers registered in the administrative areas of the Directorate General of Taxes in East Java. The study focused on taxpayers affiliated with seven Primary Tax Offices: Malang Utara, Sidoarjo Selatan, Pasuruan, Gresik Utara, Surabaya Sukomanunggal, Surabaya Wonocolo, and Surabaya Gubeng. Respondents were selected using purposive sampling. The inclusion criteria were: (1) individual taxpayers who had a Taxpayer Identification Number (NPWP), (2) taxpayers who had been registered for at least one year, (3) taxpayers who had experience reporting annual tax returns, and (4) taxpayers willing to complete the questionnaire voluntarily.

The minimum sample size was determined using the Cochran formula because the population of active individual taxpayers in the selected tax offices is large. Using a 95% confidence level, a 5% margin of error, and an estimated population proportion of 0.5, the minimum sample required was 384 respondents. This number is statistically adequate for regression analysis with direct and interaction effects. Similar tax compliance studies have also used survey-based samples to examine taxpayer behavior, perceived trust, knowledge, religiosity, and power-related constructs (Batrancea et al., 2022); (Hidayat et al., 2023); (Trifan et al., 2023); (Tahar & Bandi, 2024). However, because this study used purposive sampling, the findings should be interpreted as analytically informative rather than statistically representative of all individual taxpayers in East Java.

Data were collected using a structured questionnaire measured on a Likert scale. The questionnaire contained five constructs: taxpayer compliance as the dependent variable, tax knowledge, taxpayer religiosity, and trust in tax authorities as independent variables, and legitimate power as the moderating variable. The instrument was developed from prior tax compliance literature and adjusted to the context of individual taxpayers in Indonesia. Taxpayer compliance measured taxpayers' tendency to report, calculate, and pay taxes in accordance with regulations, as used in recent individual tax compliance studies (Anggadini, 2022); (Trifan et al., 2023); (Adem et al., 2024). Tax knowledge measured respondents' understanding of tax rights, obligations, reporting procedures, and tax administration, which is consistent with studies emphasizing knowledge as a key determinant of compliance (Musimenta, 2020; (Oladipo et al., 2022). Taxpayer religiosity measured the extent to which religious values, moral responsibility, and ethical awareness guide taxpayers' behavior, following recent studies that link religiosity and tax morality with compliance intention (Al-Ttaffi, 2021); (Hidayat et al., 2023); (Thamrin et al., 2023). Trust in tax authorities measured perceptions of fairness, transparency, credibility, and responsibility of tax authorities, while legitimate power measured taxpayers' acceptance of the authority as rightful, fair, credible, and procedurally legitimate (Aulia et al., 2022); (Batrancea et al., 2022); (Kogler et al., 2023); (Darmayasa, 2024).

Table 2. Operationalization of Research Variables

Variable	Role	Number of Items	Main Indicators
Taxpayer compliance	Dependent variable	10	Timely reporting, correct calculation, tax payment, honesty in reporting, compliance with tax procedures
Tax knowledge	Independent variable	6	Understanding of rights and obligations, reporting procedures, tax calculation, use of tax administration systems

Variable	Role	Number of Items	Main Indicators
Taxpayer religiosity	Independent variable	10	Religious commitment, honesty, moral responsibility, avoidance of unethical behavior, social responsibility
Trust in tax authorities	Independent variable	5	Fairness, transparency, credibility, accountability, service reliability
Legitimate power	Moderator	5	Rightful authority, procedural fairness, acceptance of tax rules, credible authority, recognition of authority legitimacy

Data Analysis Technique

The data analysis was conducted in several stages. First, respondent characteristics were summarized using descriptive statistics. Second, instrument validity was tested using corrected item-total correlation, while reliability was evaluated using Cronbach's alpha. Third, classical assumption tests were conducted, including normality, multicollinearity, and heteroscedasticity tests. Fourth, the direct effects of tax knowledge, taxpayer religiosity, and trust in tax authorities on taxpayer compliance were tested using multiple regression. Fifth, the moderation effects of legitimate power were tested using moderated regression analysis (MRA). To reduce multicollinearity in the interaction model, the independent and moderator variables were mean-centered before interaction terms were created. The main regression model was specified as follows:

$$Y = a + \beta 1X1 + \beta 2X2 + \beta 3X3 + \varepsilon$$

The moderation model was specified as follows:

$$Y = a + \beta 1X1C + \beta 2X2C + \beta 3X3C + \beta 4MC + \beta 5(X1C \times MC) + \beta 6(X2C \times MC) + \beta 7(X3C \times MC) + \varepsilon$$

In the equations, Y represents taxpayer compliance, X1 represents tax knowledge, X2 represents taxpayer religiosity, X3 represents trust in tax authorities, M represents legitimate power, C indicates mean-centered variables, and ε represents the error term. A significance level of 5% was used to determine whether each hypothesis was supported.

Results and Discussions

Respondent Characteristics

The study involved 384 respondents. Most respondents were aged 26-35 years, indicating that the sample was dominated by productive-age taxpayers. The gender distribution was relatively balanced, with women representing 51.0% and men 49.0%. Respondents were generally well educated, with 58.3% holding a bachelor's degree and 39.3% holding a master's degree. The majority were professionals, and most had owned an NPWP for more than five years. These characteristics indicate that the respondents had sufficient exposure to tax administration and were therefore relevant for examining tax compliance behavior. However, the high proportion of respondents who reported always submitting annual tax returns suggests a possible ceiling effect that must be considered when interpreting the moderation results.

Table 3. Summary of Respondent Characteristics

Characteristic	Dominant Category	Percentage
Age	26-35 years	56.6%
Gender	Women	51.0%
Final education	Bachelor degree	58.3%
Main job type	Professional	88.8%
Length of NPWP ownership	6-10 years	36.1%
Average monthly income	IDR 4,500,000-IDR 10,000,000	51.0%
Tax return reporting in the last three years	Always report	98.3%

Source: Researcher-processed data, 2026

Table 3 indicates that the sample was dominated by taxpayers aged 26-35 years, women, bachelor-degree holders, and professionals. Most respondents had owned an NPWP for 6-10 years, and almost all reported that they had consistently submitted annual tax returns during the last three years. These characteristics suggest that the respondents had sufficient exposure to tax administration and were relevant for analyzing taxpayer compliance behavior.

Descriptive Statistical Analysis

Table 4. Descriptive Statistics of Research Variables

Variable	N	Minimum	Maximum	Red	Std. Deviation
Taxpayer Compliance (Y)	384	10.00	47.00	30.6875	5.66112
Tax Knowledge (X1)	384	9.00	28.00	17.9531	3.15780
Taxpayer Religiosity (X2)	384	17.00	47.00	29.1797	4.94529
Trust in Authority (X3)	384	8.00	22.00	15.5964	2.51805
Legitimate power (M)	384	7.00	23.00	14.6120	2.58090

Source: Researcher-processed data, 2026

Table 4 presents the descriptive statistics for all research variables based on 384 respondents. Taxpayer compliance recorded a mean score of 30.6875 with a standard deviation of 5.66112, while the independent and moderating variables showed moderate dispersion. These results indicate that the data have adequate variation for further regression and moderation analysis.

Instrument Validity and Reliability

The validity test showed that all questionnaire items had significant item-total correlations. The reliability test also showed that all constructs had Cronbach's alpha values above 0.70, indicating acceptable internal consistency. To avoid overloading the results section with item-by-item tables, the validity results are summarized using the range of Pearson correlation coefficients for each construct.

Validity Test

Table 5. Results of the Validity Test of Taxpayer Compliance Variables (Y)

Item	Pearson Correlation	Sig.	Remarks
Y1	0,773	0,000	Valid
Y2	0,803	0,000	Valid
Y3	0,823	0,000	Valid
Y4	0,780	0,000	Valid
Y5	0,787	0,000	Valid
Y6	0,789	0,000	Valid
Y7	0,794	0,000	Valid
Y8	0,774	0,000	Valid
Y9	0,782	0,000	Valid
Y10	0,787	0,000	Valid

Source: Researcher-processed data, 2026

Table 6. Validity Test Results of Tax Knowledge Variables (X1)

Item	Pearson Correlation	Sig.	Remarks
X1.1	0,677	0,000	Valid
X1.2	0,692	0,000	Valid
X1.3	0,709	0,000	Valid
X1.4	0,616	0,000	Valid
X1.5	0,700	0,000	Valid
X1.6	0,714	0,000	Valid

Source: Researcher-processed data, 2026

Table 7. Results of the Validity Test of the Taxpayer's Religiosity Variable (X2)

Item	Pearson Correlation	Sig.	Remarks
X2.1	0,675	0,000	Valid
X2.2	0,655	0,000	Valid
X2.3	0,686	0,000	Valid
X2.4	0,620	0,000	Valid
X2.5	0,624	0,000	Valid
X2.6	0,648	0,000	Valid
X2.7	0,608	0,000	Valid
X2.8	0,662	0,000	Valid
X2.9	0,666	0,000	Valid
X2.10	0,627	0,000	Valid

Source: Researcher-processed data, 2026

Table 8. Validity Test Results of Trust Variables in Authority (X3)

Item	Pearson Correlation	Sig.	Remarks
X3.1	0,742	0,000	Valid
X3.2	0,685	0,000	Valid
X3.3	0,735	0,000	Valid
X3.4	0,730	0,000	Valid
X3.5	0,633	0,000	Valid

Source: Researcher-processed data, 2026

Table 9. Validity Test Results of Legitimate Power (M) Variables

Item	Pearson Correlation	Sig.	Remarks
M.1	0,717	0,000	Valid
M.2	0,721	0,000	Valid
M.3	0,699	0,000	Valid
M.4	0,707	0,000	Valid
M.5	0,700	0,000	Valid

Source: Researcher-processed data, 2026

Reliability Test

Table 10. Reliability Test Results

Variable	Cronbach's Alpha	Number of Items	Remarks
Taxpayer Compliance (Y)	0,932	10	Reliable
Tax Knowledge (X1)	0,774	6	Reliable
Taxpayer Religiosity (X2)	0,845	10	Reliable
Trust in Authority (X3)	0,748	5	Reliable
Legitimate power (M)	0,752	5	Reliable

Source: Researcher-processed data, 2026

Table 10 shows that all constructs have Cronbach's alpha values above 0.70, ranging from 0.748 to 0.932. This indicates that the research instruments have acceptable internal consistency and are reliable for further analysis.

Classic Assumption Test

The normality test using the Kolmogorov-Smirnov test produced an Asymp. Sig. value of 0.160, indicating that the residuals were normally distributed. The multicollinearity test showed tolerance values above 0.10 and VIF values below 10 for all predictors and interaction terms, indicating that multicollinearity was not a serious concern after mean-centering. The Glejser test indicated that most variables did not show heteroscedasticity; however, the interaction between trust in authority and legitimate power had a significance value below 0.05. Therefore, the moderation results should be interpreted cautiously, and future analysis may apply robust standard errors to confirm the stability of the interaction effects.

Normality Test

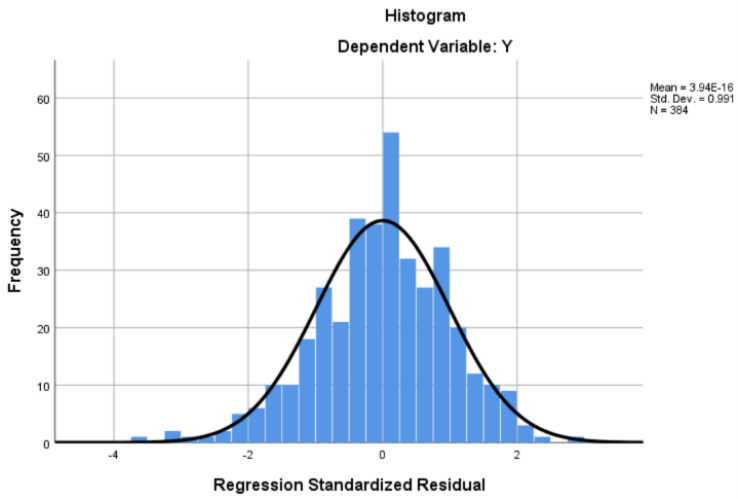

Figure 1. Normality Test Histogram

Based on Figure 1 the residual histogram shows a distribution pattern that resembles a bell shaped and the data spread tends to be symmetrical around the center line. These results show that the residuals in the regression model have a distribution that is close to normal.

Table 11. Kolmogorov-Smirnov One Sample Test Results

Remarks	Value
N	384
Test Statistic	0,041
Asymp. Sig. (2-tailed)	0,160

Source: Researcher-processed data, 2026

Based on Table 11 the Asymp value is obtained. Sig. (2-tailed) of 0.160 or greater than 0.05. These results show that the residual in the regression model is normally distributed. Thus, the regression model in this study has met the assumption of normality.

Multicollinearity Test

Table 12. Multicollinearity Test Results

Variable	Tolerance	VIVID
X1_C	0,882	1,134
X2_C	0,851	1,175
X3_C	0,854	1,171
M_C	0,846	1,182
X1_M	0,860	1,163
X2_M	0,881	1,135
X3_M	0,838	1,193

Source: Researcher-processed data, 2026

Based on Table 11 it is known that all variables have a *Tolerance* value greater than 0.10 and a VIF value less than 10. These results show that the regression model in this study does not experience symptoms of multicollinearity, so independent variables and interaction variables are suitable for use in hypothesis testing.

Heterokedasticity Test

Table 13. Glejser Test Results

Variable	Sig.
X1_C	0,055
X2_C	0,604
X3_C	0,235
M_C	0,435
X1_M	0,365
X2_M	0,949
X3_M	0,027

Source: Researcher-processed data, 2026

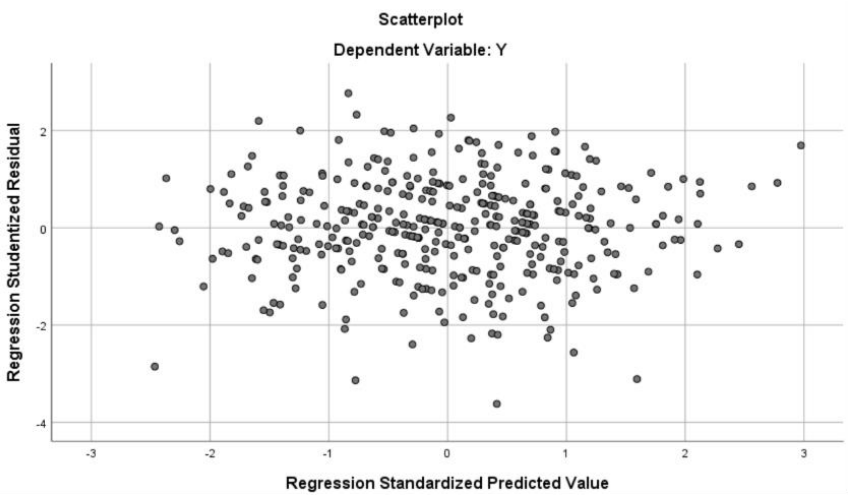

Figure 2. Heteroscedasticity Test Scatterplot

Based on Table 13 it is known that most variables have a significance value greater than 0.05. However, there is one interaction variable, namely X3_M which has a significance value of 0.027. However, based on the scatterplot results in Figure 2 it can be seen that the residual dots are scattered randomly and do not form a specific pattern, either constricted, widened, or wavy patterns. Thus, the regression model in this study can be stated to not experience serious symptoms of heteroscedasticity, so that the research model is still feasible to use for hypothesis testing

Hypothesis Test

The main regression model shows that tax knowledge, taxpayer religiosity, and trust in tax authorities positively influence taxpayer compliance. The adjusted R-square value of 0.234 indicates that the three independent variables explain 23.4% of the variation in taxpayer compliance. This suggests that behavioral and trust-based determinants are meaningful predictors of compliance, although other factors outside the model also contribute substantially.

Table 14. Main Regression Model

Variable	B	t	Sig.	Conclusion
Constant	7.939	3.703	0.000	-
Tax knowledge (X1)	0.553	6.518	0.000	Positive and significant
Taxpayer religiosity (X2)	0.213	3.912	0.000	Positive and significant
Trust in tax authorities (X3)	0.424	4.045	0.000	Positive and significant
Model summary	R = 0.490	R^2 = 0.240	Adjusted R^2 = 0.234	-

Source: Researcher-processed data, 2026

The moderation model shows that legitimate power does not significantly moderate the relationship between tax knowledge and taxpayer compliance, taxpayer religiosity and taxpayer compliance, or trust in tax authorities and taxpayer compliance. The adjusted R-square in the moderation model was 0.232, which is slightly lower than the adjusted R-square in the main model. This indicates that adding legitimate power and the interaction terms did not improve the explanatory power of the model.

Moderation Test

Table 15. Moderated Regression Model

Variable	B	t	Sig.	Conclusion
Constant	30.675	114.425	0.000	-
X1_C	0.538	6.293	0.000	Significant direct effect
X2_C	0.199	3.586	0.000	Significant direct effect
X3_C	0.395	3.623	0.000	Significant direct effect
M_C	0.148	1.385	0.167	Not significant
X1_C × M_C	-0.026	-0.762	0.447	No moderation
X2_C × M_C	-0.005	-0.228	0.820	No moderation
X3_C × M_C	0.032	0.851	0.396	No moderation
Model summary	R = 0.496	R^2 = 0.246	Adjusted R^2 = 0.232	-

Source: Researcher-processed data, 2026

Table 15 shows that the direct effects of tax knowledge, taxpayer religiosity, and trust in tax authorities remain significant in the moderated regression model. However, legitimate power and all interaction terms are not significant, indicating that legitimate power does not moderate the relationships between the three independent variables and taxpayer compliance. The adjusted R-square value of 0.232 also shows that adding the moderator does not improve the explanatory power of the model.

Table 16. Hypothesis Summary

Hypothesis	Statement	Result
H1	Tax knowledge positively affects taxpayer compliance.	Supported
H2	Taxpayer religiosity positively affects taxpayer compliance.	Supported
H3	Trust in tax authorities positively affects taxpayer compliance.	Supported
H4	Legitimate power moderates the effect of tax knowledge on compliance.	Not supported
H5	Legitimate power moderates the effect of religiosity on compliance.	Not supported
H6	Legitimate power moderates the effect of trust in authority on compliance.	Not supported

Tax Knowledge and Taxpayer Compliance

The results show that tax knowledge has a positive effect on taxpayer compliance. This finding supports the TPB perspective, particularly the perceived behavioral control component. Taxpayers who understand tax rules, procedures, reporting mechanisms, and administrative requirements are more likely to feel capable of fulfilling their obligations. In a self-assessment system, this knowledge is particularly important because taxpayers bear responsibility for calculating, paying, and reporting taxes independently. This finding is supported by (Al-Ttaffi, 2021), who found that tax knowledge improves compliance behavior among individual taxpayers, and by Oladipo et al., (2022), who showed that tax knowledge is positively associated with tax compliance behavior. Appiah et al. (2024), Anggadini et al. (2022*),* also found that tax knowledge contributes to voluntary tax compliance, particularly when taxpayers perceive the tax system as fair and trustworthy. Musimenta, (2020), however, provides a more nuanced view by showing that tax knowledge does not automatically reduce compliance costs when the tax system remains complex. Therefore, the present finding indicates that tax knowledge functions not merely as information, but as practical capacity that enables taxpayers to navigate reporting procedures correctly.

The practical implication is that tax education remains an important compliance strategy. However, education should not only explain legal obligations, but also provide practical guidance on tax reporting, digital tax systems, and common taxpayer errors. This implication is consistent with Mebratu, (2024), who emphasize that knowledge-based interventions should be supported by fairness, trust, and accessible tax services. Such education is more likely to strengthen voluntary compliance because it reduces procedural uncertainty and increases taxpayers' confidence in managing their obligations.

Taxpayer Religiosity and Taxpayer Compliance

The results indicate that taxpayer religiosity has a positive effect on taxpayer compliance. This supports the argument that compliance is not only a technical or economic decision, but also a moral decision. Religiosity may influence compliance by shaping attitudes toward honesty, responsibility, and ethical behavior. In the TPB framework, religiosity can contribute to attitude formation and subjective norms because religious values often define what is considered right, honest, and socially responsible. This finding is consistent with Carsamer & Abbam, (2023), Wang and Lu (2021), also Thamrin et al. (2023) who show that religion and religiosity are relevant in explaining tax compliance among SMEs, and with (Al-Ttaffi, 2021), who demonstrate that religious perspectives influence tax non-compliance. Hwang & Nagac, (2021) also found evidence that religiosity is associated with tax compliance, while Utama & Umar Nimran, (2023) and Hidayat et al., (2023) show that religiosity can shape tax compliant intention when combined with attitudes, perceived risk, and digital tax reporting facilities. The finding also aligns with Thamrin et al., (2023), who link religiosity to fiscal responsibility through zakat and tax compliance behavior.

In the East Java context, the positive effect of religiosity may occur because taxpayers who internalize religious values are more likely to view tax payment as part of social responsibility rather than merely as a legal burden. Nevertheless, religiosity should not be interpreted as a stand-alone solution to compliance problems. Recent evidence indicates that moral or religious motivation may be stronger when taxpayers also perceive the tax system as fair, accountable, and connected to public welfare (Bobek et al., 2025; Castañeda-Rodríguez, 2025), Benk et al. (2016). This finding suggests that compliance campaigns may benefit from ethical and civic narratives, provided that such messages are supported by transparent and accountable tax administration.

Trust in Tax Authorities and Taxpayer Compliance

Trust in tax authorities also has a positive effect on taxpayer compliance. This finding supports the SSF, which states that trust in authorities encourages voluntary compliance. Taxpayers are more likely to comply when they believe that tax authorities act fairly, transparently, professionally, and responsibly. Trust reduces psychological distance between taxpayers and the authority, thereby encouraging a cooperative rather than adversarial compliance climate. This result is consistent with Mukhibad et al., (2025), who found that trust is important for voluntary tax compliance among individual taxpayers, and with Batrancea et al., (2022), who showed the relevance of trust and power in an international experimental setting. Appiah et al., (2024) and Musah et al., (2026) further demonstrate that trust in government or tax authorities is closely related to knowledge, fairness, and compliance behavior. In the Indonesian context, Aulia et al., (2022), Inasius et al., (2020), and (Darmayasa, 2024) also emphasize the importance of trust and authority power within the slippery slope framework.

The practical implication is that tax authorities should treat trust-building as a central compliance policy. Transparent services, consistent treatment, accessible information, and responsive assistance may be more effective in encouraging voluntary compliance than relying only on monitoring and sanctions. Trust also becomes important in digital tax transformation because taxpayers need confidence that tax systems are reliable, fair, and secure. This implication is supported by (Darmayasa, 2024), who show that extended SSF dimensions

remain relevant in Indonesian tax reform, and by Daud (2026), who highlights the joint role of tax knowledge, trust in government, and perceived fairness among SMEs.

Legitimate Power as a Moderator of Tax Knowledge, Religiosity, and Trust

The moderation results show that legitimate power does not strengthen the effect of tax knowledge on taxpayer compliance. This indicates that taxpayers who already possess sufficient tax knowledge may comply because they understand the rules, procedures, and consequences of non-compliance, regardless of how strongly they perceive the authority as legitimate. In this case, knowledge operates as an internal capacity rather than as a factor requiring reinforcement by perceived authority legitimacy. Legitimate power also does not strengthen the effect of religiosity on taxpayer compliance (Darmayasa dan Hardika, 2024). This suggests that religiosity works primarily through internal moral awareness. Taxpayers who are motivated by honesty, ethical responsibility, and religious values may comply because they consider compliance morally appropriate, not necessarily because they perceive the tax authority as more legitimate. This finding clarifies a boundary condition of the social power perspective: legitimate power may be important in shaping acceptance of authority, but it may not always intensify cognitive and moral motivations that already come from within the individual. Recent studies support this contextual interpretation by showing that authority power and trust may produce different compliance mechanisms depending on taxpayer type, institutional setting, and whether compliance is voluntary or enforced (Batrancea et al., 2022); (Kogler et al., 2023); (Tahar & Bandi, 2024), (Hoang et al., 2024).

Similarly, legitimate power does not strengthen the effect of trust in tax authorities on taxpayer compliance. This result is theoretically important because trust and legitimate power are closely related in the SSF. One possible explanation is that trust already captures taxpayers' perception that the authority is fair, transparent, credible, and responsible. When trust is already included in the model, legitimate power may not add a distinct reinforcing effect. Another explanation is the high level of self-reported reporting compliance among respondents, which may create a ceiling effect. Because most respondents already reported consistent tax return submission, there may have been limited variance for legitimate power to amplify compliance further. The non-significant moderation findings do not necessarily mean that legitimate power is irrelevant. Rather, they suggest that legitimate power may function differently from the model initially proposed. It may operate as a direct antecedent of trust, as part of the broader authority climate, or as a mechanism that matters more among taxpayers with lower knowledge, weaker trust, or less consistent compliance experience. This result is consistent with recent studies showing that the relationship between power, trust, and tax compliance is dynamic and context-dependent rather than purely additive (Aulia et al., 2022); (Kogler et al., 2023); (Tahar & Bandi, 2024); (Darmayasa, 2024). Therefore, the main theoretical contribution of this study lies in showing that legitimate power has limits as a moderating variable when cognitive, moral, and trust-based factors are already strong.

Theoretical and Practical Implication

Theoretically, the study supports the relevance of TPB in explaining the effects of tax knowledge and religiosity on compliance. It also supports the SSF by confirming the importance of trust in tax authorities. However, the study qualifies the Theory of Social Power by showing that legitimate power does not automatically strengthen the effects of knowledge, religiosity, and trust. This suggests that the integration of TPB, SSF, and Social Power Theory should be treated as conditional rather than additive. Recent literature supports this interpretation because compliance behavior is often shaped by overlapping psychological, institutional, moral, and administrative factors rather than by a single determinant (Alm & Kasper, 2023); (Angeliki & Thomas, 2025), Gangl *et al*. (2015). Practically, tax authorities should prioritize interventions that directly strengthen taxpayers' capacity and willingness to comply. Tax education should be practical and procedural, religiosity-based moral appeals should be framed as civic responsibility rather than coercive messaging, and trust-building should be pursued through transparency, service quality, and accountability. Since legitimate power did not strengthen the tested relationships, authority legitimacy should support, rather than replace, education and trust-based interventions.

Conclusions

This study examined the effects of tax knowledge, taxpayer religiosity, and trust in tax authorities on taxpayer compliance and tested whether legitimate power moderates these relationships. The findings show that tax knowledge, taxpayer religiosity, and trust in tax authorities positively influence taxpayer compliance. These results indicate that taxpayer compliance is shaped by cognitive understanding, moral-religious commitment, and institutional trust. The study also found that legitimate power does not significantly moderate the effects of tax knowledge, taxpayer religiosity, or trust in tax authorities on taxpayer compliance. This finding suggests that perceived authority legitimacy does not necessarily strengthen the relationship between internal taxpayer factors and compliance in this context. Instead, knowledge, religiosity, and trust appear to operate directly as independent drivers of compliance. The non-significant moderation finding contributes to the literature by

clarifying the boundary conditions of integrating TPB, SSF, and the Theory of Social Power in tax compliance research. This study has several limitations. First, the use of purposive sampling limits the generalizability of the findings to all individual taxpayers. Second, the data were collected through self-reported questionnaires, which may be affected by social desirability bias, especially because tax compliance is a sensitive behavior. Third, the respondent profile shows a high proportion of taxpayers who always reported annual tax returns, creating a possible ceiling effect that may reduce the ability to detect moderation effects. Fourth, one interaction term showed potential heteroscedasticity in the Glejser test, so future research should confirm the model using robust standard errors or alternative estimation methods. Future studies may extend this research by using probability sampling, including objective administrative data, testing legitimate power as a direct predictor or mediator, and comparing taxpayers with different compliance histories. Future research may also distinguish legitimate power from coercive power more explicitly to clarify whether different forms of authority power produce different compliance mechanisms.

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