






DOES TAX AMNESTY INFLUENCE INTENTION TO COMPLY?: IF STUDENTS ARE TAXPAYERS ALREADY

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Abstract. *Purpose* – The implementation of the tax amnesty program in Indonesia is expected to increase the intention to comply. However, the effectiveness of the program is likely to depend on the intention of taxpayer compliance. The purpose of this study is to examine differences in the intention of taxpayer compliance based on perceived justice and the taxpayer's attitude of the government.

Research methodology – Primary data was obtained through experimental research involving 117 students who were enrolled in the taxation class. To ensure that participants understand their role as taxpayers in an experiment, a role test is performed and this also acts as a test of internal validity.

Findings – The results showed that there was a difference in the intention to comply based on perceived justice over the implementation of tax amnesty and taxpayers' attitudes of government. Further analysis indicated that if taxpayers feel justice and have a positive attitude towards the government, it will lead to the highest intention to comply.

Research limitations – The relationship between the justice variable on tax amnesty and the intention to comply is also possibly influenced by the existence of other variables such as feelings of disappointment. Therefore, in the future, it is necessary to do a study involving feelings of distress as a moderating variable in the relationship between justice and tax amnesty to comply.

Practical implications – The government should continue to improve the performance and taxation system in order to create a positive attitude among taxpayers so that they will eventually comply with their tax obligations.

Originality/Value – There are no previous studies that examined the interaction effect between the perceived justice of tax amnesty and taxpayer's attitudes towards the government on intentions to comply.

Keywords: intention to comply, perceived justice on tax amnesty, taxpayer's attitudes towards the government.

JEL Classification: H26.

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Introduction

The issue of factors affecting tax compliance has attracted many researchers. Several studies have discovered factors affecting taxpayers' agreement, which includes income levels, tax rates, audit possibilities (Alm et al., 1992). Other factors such as respectful treatment of tax offices (Feld & Frey, 2007), taxpayer attitudes towards taxation systems also affect taxpayers' compliance. Furthermore, it is also influenced by the attitude of taxpayers for treatments by tax authorities (Misu, 2011), tax knowledge, educational level, and social groups (Engida & Baisa, 2014). Correspondingly, factors such as government attitudes (Damayanti et al., 2015) and equity perceived in tax amnesty influence taxpayers' compliance (Gerger, 2012; Rechberger et al., 2010).

Many countries, including Indonesia, show serious attention regarding efforts to improve tax compliance, one of which is to run the tax amnesty program in 2016. The main purpose of this tax amnesty implementation is to improve tax compliance (Laborda & Rodrigo, 2003; Rechberger et al., 2010; Sari & Nuswantoro, 2017). However, the implementation of a tax amnesty that causes a sense of injustice could reduce tax compliance (Baer & Borgne, 2008; Gerger, 2012; Saracoglu & Caskurlu, 2011). Attitudes of injustice in the implementation of tax amnesty are also acknowledged in Indonesia (Said, 2018). Tax amnesty was implemented in Indonesia in 2016 preceded by Tax Payers Consultative Year in 2015 (TPCY 2015). This program was designed to be followed by law enforcement in 2016. Only in the TPCY 2015, The government will provide a policy on the annulment of tax administration fines for taxpayers who have not reported their tax obligations or are willing to correct tax calculation reports. Taxpayers who participated in the TPCY 2015 believed that the Indonesian government would implement the law enforcement plan in 2016. However, the government decided that tax amnesty applied to all taxpayers including taxpayers who did not participate in the consulting program. The government also agreed that the effective tax rate charged to taxpayers in TPCY 2015 to be higher than at the time of the tax amnesty. Injustice from the implementation of tax amnesty could lead to taxpayer disappointment and in turn, will be able to affect the level of taxpayer compliance.

Tax compliance refers to taxpayers who fulfil their tax responsibilities (Güzela et al., 2019). Taxpayers compliance also can be understood as a person's behaviour to comply regarding their tax obligation based on tax law and administration. In a self-assessment system as in Indonesia, the intention to comply is regarded as having an essential role in maintaining tax compliance. Nurwanah et al. (2018), Salman and Harjono (2013), Sudiartana and Mendra (2018) obtained empirical evidence suggesting that the intention to comply has a positive and significant influence on tax compliance. Therefore, it is interesting to analyse further the factors that influence the intention to comply in the context of tax amnesty implementation.

Previous research found that the perceived justice of tax amnesty played an essential role in increasing the intention to comply (Rechberger et al., 2010). Moreover, the taxpayer's attitude of the government regarding the use of tax revenue is also likely to affect the intention to comply. Does the government use it for development purposes or is it misused? In line with this view, studies conducted by Damayanti et al. (2015) and Razak & Adafula (2013) showed that taxpayer attitudes on the government played an essential role in increasing the

intention to comply. Furthermore, there may be differences in the level of intention to meet based on the interaction between justice and the taxpayer's attitude of the government. If the taxpayer has the understanding that he has been treated relatively concerning fulfilling his tax responsibilities and the government has used tax revenue as it should, then the taxpayer will likely have a higher intention to comply. However, previous studies have not analysed interactions of the three variables simultaneously (Alm et al., 1992; Damayanti et al., 2015; Engida & Baisa, 2014; Feld & Frey, 2007; Misu, 2011).

This study aims to examine:

(a) differences in taxpayer intention to comply based on perceived justice regarding the application of tax amnesty;

(b) differences in taxpayer intention to meet based on the taxpayer's attitude towards the government;

(c) differences in taxpayer intention to comply based on the interaction between justice and the taxpayer's attitude towards the government.

The results of this study contribute to filling the gap in previous studies, especially in the interaction between the perceived justice of tax amnesty, the taxpayer's attitude towards the government and intentions to comply with using an experimental approach. Moreover, it also contributes to government policy regarding efforts to increase tax compliance.

1. Literature review and Hypotheses development

1.1. Fiscal psychology theory

The fiscal psychology theory was introduced by Schmolders (1959). This theory emphasises the lack of motivation to pay taxes because there is no real benefit received by taxpayers from tax payments. The theory combines economic and psychological approaches to explain tax compliance (Hasseldine & Bebbington, 1991). The procedures reveal economic approaches dominated additional tax compliance factors that previously are. Based on these approaches factors such as income levels (Misu, 2011), possibilities for auditing (Alm & McKee, 2006; Palil et al., 2013; Liu, 2014) taxes (Palil et al., 2013; Misu, 2011), fines and penalties (Liu, 2014; Misu, 2011; Sanders et al., 2008) influence tax compliance.

The economic approach assumes that taxpayers are individuals who seek to maximise their utility. Thus, if the benefits received from their tax payment are not proportional to the cost incurred, the taxpayers tend to avoid tax or become non-compliance. However, the fiscal psychology theory provides arguments that taxpayers compliance is not only influenced by the goal of maximising benefits but also by attitudes, behaviours, and beliefs which established as part of the interaction and response to social norms (Hasseldine & Bebbington, 1991; James and Alley, 2002; Rousseau & Parks, 1993). Previous studies found these factors are associated with taxpayer compliance (Damayanti et al., 2015; Feld & Frey, 2007).

1.2. Hypotheses development

Perceived justice is often used to explain taxpayer compliance (Engida & Baisa, 2014; Feld & Frey, 2007; Misu, 2011; Rechberger et al., 2010). Taxpayers are increasingly obedient in

paying taxes as long as they feel the existence of justice. However, the existence of a tax amnesty might impair a sense of justice, because compliance taxpayers could feel that they are treated no better than non-compliance taxpayers. The result is in line with Saracoglu and Caskurlu (2011), suggesting that taxpayers who are compliance taxpayers tend to see tax amnesty as a tribute to tax evaders, which would later affect their compliance.

Rechberger et al. (2010) examined the attitude of justice after tax amnesty and concluded that if taxpayers have a perceived justice in tax amnesty, then the taxpayers are willing to be more obedient in the next reporting period. Conversely, if taxpayers to feel injustice, then it might cause taxpayers to become non-compliant in the next reporting period. Observation on compliance behaviour is based on the intention to comply, as one of the elements (Nurwanah et al., 2018; Sudiartana & Mendra, 2018). Accordingly, the research hypothesis is:

H1: Taxpayers who feel justice in the application of tax amnesty will have the intention to comply higher than the taxpayers who feel the injustice

Feld and Frey (2007) suggested that the benefit received by the taxpayers is not only related to the availability, quality, and public services but also about how the tax authorities treat the taxpayers. Thus, treatment from the tax office also can be a factor affecting tax compliance. In the meantime, Perumal (2008), Razak and Adafula (2013), Saad (2009) identified that one of the variables that affect the intention to comply is the attitude of the taxpayer on the government. Similar results by Kogler et al. (2013), Turner (2005) showed that tax compliance is more influenced by taxpayers' confidence in government, particularly concerning the taxation system.

Furthermore, taxpayers believe in government will enhance voluntary to comply. Nevertheless, taxpayers will tend to avoid paying taxes if they have a negative attitude of the government (Richardson, 2008). If the compliance behaviour is based on the intention of taxpayers to comply, the hypothesis is as the following:

H2: Taxpayers who have a positive attitude of the government will have the intention to comply higher than the taxpayers who have negative attitudes

Rechberger et al. (2010) found that understanding justice by taxpayers from tax amnesty has a positive effect on taxpayers' compliance. Similar evidence also put forward by Baer and Borgne (2008) and Saracoglu and Caskurlu (2011). The results of the study even the taxpayer's attitude towards the government can influence taxpayers' intention to comply (Damayanti et al., 2015; Perumal, 2008; Razak & Adalufa, 2013; Saad, 2009). The taxpayer's positive attitude of the tax authorities can encourage taxpayers to be more obedient voluntarily (Kogler et al., 2013).

The interaction between the perceived fairness of tax amnesty and positive attitudes toward the government is expected to increase tax compliance further. This interaction shows that taxpayers feel justice and trust in the government at the same time. If taxpayers feel that there is justice in the implementation of tax amnesty and have a positive attitude towards the government because they believe the government will manage tax revenue properly, the taxpayers would likely have increasing intention to comply. Thus, the next hypothesis is:

H3: Taxpayers who feel fair about the application of tax amnesty and have a positive attitude of the government will have the highest level of intention to comply.

2. Research methods

2.1. Experiment design

Saunders, Lewis, and Thornhill (2016) revealed that behavioural studies (including tax compliance) are more precisely analysed using experimental methods because they have advantages in terms of high internal validity, the experimenter can accurately detect tax avoidance or compliance (Choo et al., 2016). This research uses an experimental design based on factorial 2 x 2 between subjects. The first factor is the perceived justice in the application of tax amnesty consisting of two levels, taxpayers who feel justice in the implementation of tax amnesty and taxpayers who feel injustice in the program. The second factor is the taxpayers' attitude of the government which consists of positive and negative attitudes.

Table 1. Experiment matrix

| | | Attitude of government | |
|--|----------------|------------------------|----------|
| | | Positive | Negative |
| Attitude of justice in the implementation of tax amnesty | Feel justice | Cell 1 | Cell 2 |
| | Feel injustice | Cell 3 | Cell 4 |

Notes: Cell 1: Feel justice and positive attitude; Cell 2: Feel justice and negative attitude; Cell 3: Feel injustice and positive attitude and Cell 4: Feel injustice and negative attitude.

2.2. Research instrument

Rechberger et al. (2010) argue that tax amnesty programs relate to retributive justice. A person considers justice by the punishment which is caused by not complying with applicable regulations. However, Wenzel (2003) explains that there is a concept of justice that includes procedural, distributive and retributive justice. Based on the phenomena that occurred in Indonesia with the application of tax amnesty as a substitute for the tax law enforcement year can cause a sense of injustice for taxpayers who have followed the tax consultative year. Therefore, the instruments in this study besides involving retributive justice, also encompass distributive and procedural justice.

The variable taxpayer's attitudes towards the government refer to how social groups give appreciation or not to the fundamental tax system (Edlund, 1999). The indicator of the taxpayer's attitude variable to government is modified from Damayanti et al. (2015). Finally, variable taxpayer compliance intentions can be seen from the three tax compliance criteria, according to Brown and Mazur (2003). Taxpayers will determine the probability (scale 10 to 100) to comply in the next reporting period. Indicators of each variable are in Table 2.

Table 2. Indicators

| Variables | Sub-variables | Indicators |
|---|----------------------|---|
| Attitude of justice | Distributive justice | Justice based on equality of the results obtained. |
| | Procedural justice | Justice based on process and procedure to achieve an objective. |
| | Retributive justice | Justice based on punishment received because of noncompliance. |
| taxpayer's attitudes towards the government | | A belief that tax is for national development. |
| | | A belief that tax payment received is free from tax fraud |
| Intention to comply | | The probability of reporting tax on time. |
| | | The probability of paying tax liability correctly |
| | | The probability of paying all tax liability. |

2.3. Participants

Participants of this study were Bachelor's degree students enrolled in the Taxation class, in the Faculty of Economics and Business of Satya Wacana Christian University, Indonesia. Students in this class were selected as participants in this study based on the argument that they relatively understood the rules and practices of taxation compared to those who had not taken tax classes. Because in the taxation class not only taxes about the laws of the applicable regulations but also cases or practices of taxation in Indonesia and other countries so that they are expected to be able to express their opinions or provide an assessment of some matters relating to tax compliance.. Internal validity tests are carried out with performance tests to ensure that participants understand their role as taxpayers in the experiment. In the case of an experiment having high internal validity, student participants and taxpayer participants will have the same response to the treatments given (Bloomquist, 2009; Alm et al., 2015). A total of 117 students volunteered to be the participants. The age range of participants was between 18 and 22 years old, and most are 19 years old. As many as 70.9% of participants are women, and the majority of participants have a GPA above 3.0.

2.4. Procedures

Before the experiment, a pilot test was conducted to obtain an experimental rigour instrument. Participants were also debriefed by an explanation regarding the purpose and objective of the study. Then, to refresh students' knowledge about tax amnesty, the participant was given material on the implementation of the tax amnesty in Indonesia to read for a while. Followed by, four modules containing narrative research instruments were distributed randomly to the participants. Each participant received a module with the possibility of manipulation, as shown in the experimental matrix, Table 1.

Before receiving manipulation participants were also provided information about its role as a taxpayer and the conditions encountered. To ensure that participants understand their

role as taxpayers in an experiment, a role test is performed and this also acts as a test of internal validity. If the results show high internal validity, student participants and taxpayer participants will have the same response to the experiments given (Bloomquist, 2009; Alm et al., 2015).

A total of 117 participants were divided into four cells, with the number of participants assigned to each cell almost equal, as shown in Table 3. Participants that understand their role if they were able to answer at least two of the three questions presented correctly. The result showed 100% of participants in each cell following the experiment was declared to have passed the test.

For the effectiveness of randomisation, the influence of demographic characteristics on the variable of compliance intention was examined by using one-way ANOVA. The analysis results show Age (f -test = 1.053; sig. = 0.414); Gender (f -test = 0.696; sig. = 0.271) and Academic Achievement Index (f -test = 0.143; sig. = 0.784) did not show any significant difference. Accordingly, the results of the analysis in the cells will be entirely due to the manipulation of each cell. Further tests are conducted to ensure that participants have received sound manipulation through independent sample t -test.

Then, the taxpayer's perceived justice manipulation is conducted by positioning the participants as if they evaluate justice on the application of tax amnesty. The information was presented in the module. The attitude of taxpayer manipulation was given through news tax-related phenomena footage of and government actions that could form a positive or negative attitude of the government. Besides, to analyse the association with mandatory compliance intentions, participants were asked to provide an assessment concerning the three statements as indicators for intention to comply. Finally, the participants were requested to give an evaluation related to the manipulation by giving a score of 10 to 100.

Table 4 shows that the group who felt justice has a higher intention to comply score than the group who felt injustice. Likewise, the group with positive attitudes of the government has a higher average intention to comply score than the other groups. With a significance level of less than 5%, the results showed that the perceived manipulation of justice over the application of tax amnesty and the attitude of the government successfully implemented.

Table 3. Participants distribution and the test result

| Cell | Justice felt on the implementation of tax amnesty | Attitude of the government | Number of participants | | Number of participants passed the test | |
|-------------------|---|----------------------------|------------------------|-------|--|-----|
| | | | n | % | N | % |
| | | | 1 | 2 | 3 | 4 |
| 1 | Justice | Positive | 30 | 25.64 | 30 | 100 |
| 2 | Justice | Negative | 30 | 25.64 | 30 | 100 |
| 3 | Injustice | Positive | 29 | 24.79 | 29 | 100 |
| 4 | Injustice | Negative | 28 | 23.93 | 28 | 100 |
| Total participant | | | 117 | 100 | 117 | |

Table 4. Manipulation test for justice and attitude on government results

| Variable | | Average | t-test | Sig |
|---------------------------------------|-----------|---------|--------|-------|
| Justice on Tax Amnesty Implementation | Justice | 77.17 | 18.426 | 0.001 |
| | Injustice | 31.58 | | |
| Attitude on Government | Positive | 82.37 | 45.132 | 0.000 |
| | Negative | 37.24 | | |

3. Results and discussion

3.1. Results

This section presents results from data analysis. The differences in the intention to comply with justice in the implementation of tax amnesties could be determined by comparing the scores of intentions to abide by those who feel justice and who feel injustice. Table 5 shows the mean score of participants' intentions who felt fairness is 81.47. This score is higher than those who felt injustice in the implementation of tax amnesty, with an average score of intention to comply by 70.56. Then the significance test is done through an independent sample t-test. With the significance value of 0.000, this result indicated that there was a significant difference between the intention of participants who felt justice with those who felt injustice in the application of tax amnesty. Therefore, the first hypothesis is accepted.

The next analysis was to obtain the difference of the perceived effect on the government, by comparing the score of participants' intention to comply with positive and negative attitude. Table 5 shows that the mean score of participants' intention with a positive attitude of the government is higher, 82.88 than the average score of participants' intentions with a negative attitude, 69.31. With the signification value of 0.003, the second hypothesis suggesting that positive attitudes toward the government will encourage intention to comply within the next reporting period is accepted.

Table 5 also shows that the results of the interaction between perceived justice variables and taxpayer's attitudes towards the government on the intentions to comply. On the

Table 5. Hypothesis testing results

| Hypothesis | Variable | Compliance Rate Mean | t-test/ f-test | Sig | |
|------------|--|----------------------|-------------------|--------|-------|
| 1 | Justice in Implementation of Tax Amnesty | Justice | 81.47 | 3.385 | 0.000 |
| | | Injustice | 70.56 | | |
| 2 | Attitude on Government | Positive | 82,88 | 4.836 | 0.003 |
| | | Negative | 69.31 | | |
| 3 | Interaction of Justice in the Implementation of Tax Amnesty and Attitude on Government | Justice-Positive | 87.43 | 13.447 | 0.000 |
| | | Justice-Negative | 74.40 | | |
| | | Injustice-Positive | 78.17 | | |
| | | Injustice-Negative | 62.68 | | |

one hand, the average score of intention to comply for participants who feel justice in the implementation of tax amnesty, and has a positive attitude, generating the highest value of 87.43. On the other hand, participants who felt injustice and had a negative attitude of the government showed the lowest score of intention to comply (62.68). Interaction testing using two-way ANOVA showed significant results (0.000). Thus, the third hypothesis is accepted.

Table 6 shows participants' intentions who feel justice and have positive attitudes of government (cell 1) differ significantly with participants who feel injustice and have a negative attitude of government (cell 4).

However, the results show that there is no significant difference in intentions for a participant who feel justice with negative attitudes (cell 2) with those who feel injustice but have positive attitudes (sig 0.770 > 0.05). Further, participants' intention in cell four, showing the perceived injustice and the negative view of the government is different from the participants in other cells. In summary, Table 7 shows the level of intention to comply based on justice in the implementation of tax amnesty and the attitude of the government.

3.2. Discussion

The experimental results show that if taxpayers feel justice in the implementation of tax amnesty, then it will encourage taxpayers' intention to comply in the next reporting period. The results are in line with Feld and Frey (2007), Rechberger et al. (2010) concluded that if

Table 6. Results of testing the difference of intention to comply between cells

| Justice-Attitude Interaction | | Coefficient | Sig |
|------------------------------|---------------------------|-------------|-------|
| Cell 1 Justice-Positive | Cell 2 Justice-Negative | 13.03 | 0.006 |
| | Cell 3 Injustice-Positive | 9.26 | 0.089 |
| | Cell 4 Injustice-Negative | 24.75 | 0.000 |
| Cell 2 Justice-Negative | Cell 1 Justice-Positive | -13.03 | 0.006 |
| | Cell 3 Injustice-Positive | -3.77 | 0.770 |
| | Cell 4 Injustice-Negative | 11.72 | 0.019 |
| Cell 3 Injustice-Positive | Cell 1 Justice-Positive | -9.26 | 0.089 |
| | Cell 2 Justice-Negative | 3.77 | 0.770 |
| | Cell 4 Injustice-Negative | 15.49 | 0.001 |
| Cell 4 Injustice-Negative | Cell 1 Justice-Positive | -24.75 | 0.000 |
| | Cell 2 Justice-Negative | -11.72 | 0.019 |
| | Cell 3 Injustice-Positive | -15.49 | 0.001 |

Table 7. Summary of the level of intention to comply

| Positive | | Attitude of the Government | |
|--|----------------|------------------------------|------------------------------|
| | | Negative | |
| Justice in the Implementation of tax amnesty | Feel Justice | High Intention to Comply | Moderate Intention to Comply |
| | Feel Injustice | Moderate Intention to Comply | Low Intention to Comply |

taxpayers increasingly feel justice towards the amnesty of tax, then they will be more obedient in the next reporting period. Although some studies show that tax amnesty could have implications for decreasing compliance rates of taxpayers (Baer & Borgne, 2008; Saracoglu & Caskurlu, 2011). Nevertheless, if the application of tax amnesty is made fairly then it can increase taxpayer intentions to comply. The implementation of the tax amnesty in Indonesia was less appropriate if it was implemented for the taxpayers who participated in the TaxPayers Consultative Year in 2015 when the government encouraged taxpayers to follow the consultative program and announced that 2016 would be the year of tax law enforcement. However, what happened was not tax law enforcement but the implementation of tax amnesty. If the taxpayers would have known that the tax amnesty program would be implemented, the taxpayers could certainly choose to follow the tax amnesty program rather than the consultative year program.

Positive taxpayers' attitude of the government will also encourage their intention to comply. Taxpayers' relationship with tax authorities (government) is no longer a transactional relationship but an emotional relationship. Thus, psychological factors contribute to influencing the behavior of taxpayers to comply or not comply. This relationship is following the theory of fiscal psychology and supported by previous research concerning the attitude of the government and taxpayer obedience intentions (Damayanti et al., 2015). Taxpayer attitudes of government can be influenced by how the system of taxation in a country works. If the taxpayer feels that the tax system is poorly executed, then the taxpayers will tend to avoid paying taxes (Richardson, 2008; Turner, 2005). On the contrary, if the taxpayer has confidence in the government, then they could comply voluntarily (Kogler et al., 2013).

The interaction between perceived justice over the application of tax amnesty and attitudes of government was exhibited in this study. Taxpayers can have the highest intention to comply, in the condition where the taxpayers feel justice over the application of tax amnesty and having a positive attitude of the government. These results can be interpreted that the intention of compliance will be higher if the taxpayers felt justice in the application of tax amnesty (Rechberger et al., 2010) and composed with a positive attitude of taxpayers on the government (Damayanti et al., 2015).

Conclusions

This study presents whether the tax amnesty policy is able to increase tax compliance intentions from the perspective of students who will later become taxpayers. In line with the results of previous studies, this study also finds evidence that if students who act as taxpayers feel justice in the implementation of the tax amnesty, then they have higher compliance intentions than the taxpayers who feel the injustice. Moreover, taxpayers who have a positive attitude of the government will have the intention to comply higher than taxpayers who have negative views of the government. Other findings are complementary to previous research on the effects of interaction between justice and the attitude of the government on the taxpayers' compliance intentions. Taxpayers who feel justice over the implementation of the tax amnesty and having a positive view of the government will show the highest level of intention to comply.

This study implies the tax amnesty in Indonesia must be directly followed by law enforcement to provide a deterrent effect for taxpayers who are not compliant after the implementation of tax amnesty policy. The application of the tax amnesty in 2016 could lead to injustice because the government previously planned the year of tax law enforcement. Besides, the government needs to improve the performance and tax system to generate a positive attitude from the taxpayers, which would also form a positive attitude in society.

The limitation of this study is the relationship between the justice variable on tax amnesty, and the intention to comply is also possibly influenced by the existence of other variables such as disappointment. Taxpayers who have participated in the year of taxpayer coaching, they may feel that they are being mistreated by the government with the presence of a tax amnesty policy so that they create feelings of disappointment that can cause them to have no intention to comply. Thus, future research can include feelings of distress as a moderating variable in the relationship between justice and tax amnesty to comply.

Disclosure statement

Authors declare that they have no competing financial, professional, or personal interests from other parties.

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