

THE IMPACT OF FISCAL SERVICES, FISCAL POLICY, SOCIAL MEDIA DYNAMICS ON PROPERTY TAX COMPLIANCE

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ABSTRACT

This study examines the influence of fiscal services, fiscal policy, and social media dynamics on property tax compliance in Kutai Kartanegara Regency. Utilizing a quantitative approach, primary data were collected via a Likert-scale questionnaire from a sample of 400 property tax respondents. Data analysis was performed using Structural Equation Modeling (SEM-PLS) with SmartPLS 4. The empirical results demonstrate that fiscal services, fiscal policy, and social media dynamics each exert a significant and positive effect on property tax compliance. Theoretically, these findings enrich the application of Attribution Theory by demonstrating how both internal perceptions of institutional quality and external social media dynamics shape taxpayer behavior. Practically, the study implies that regional tax authorities should not only optimize physical desk services and fiscal incentives but also strategically leverage social media dynamics to enhance taxpayer engagement, transparency, and public trust, thereby maximizing regional tax revenue.

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INTRODUCTION

According to (Governance, 2022) in the book “Good Governance”, one of Indonesia’s national objectives, as enshrined in the Constitution, is to promote public welfare. This objective can be realized through actions such as providing adequate facilities, establishing a clean, transparent, and accountable government with high integrity, and ensuring fair law enforcement. Achieving these goals requires substantial funding; therefore, the government necessitates reliable sources of revenue to support the fulfillment of national prosperity for the Indonesian people. Taxes represent one of the primary sources of state revenue used to finance development and enhance community welfare. (Alfarezi & Iqbal, 2025) Taxation is a financial obligation imposed on individuals or legal entities by the state, mandated by law, for which no direct compensation is

provided. The objective of tax collect is to fund government activities and policies aimed at the public interest and the advancement of national development.

Taxes are categorized into two types based on administrative authority: central and local taxes. According to (Advianto, 2011) central taxes are collected by the central government to finance national expenditures. In contrast, local taxes are administered by regional government as regulated under undang-undang 28 of 2009. In the regional context, (Wulandari & Iqbal, 2025) notes that Property Tax serves a vital role as a sources of Local Genuine Revenue. However, the realization of Property Tax revenue, particularly in Kutai Kartanegara Regency, remains suboptimal.

Table 1. Target and Realization of Property Tax in Kutai Kartanegara Regency

Year	Target (IDR)	Current Year Realization (IDR)	Percentage
2020	14.536.240.155	6.160.822.757	42.4%
2021	15.225.945.537	6.914.663.261	45.4%
2022	14.695.989.554	7.027.459.439	47.8%
2023	15.647.751.645	8.139.089.236	52%
2024	17.085.343,931	6.216.654.597	36.4%

Source: Bapenda Kukar, 2025

Data from Bapenda Kukar indicates that Property Tax revenue realization continues to fluctuate. In 2023, realization reached 52% of the target, yet it declined to 36.4% in 2024. This condition signifies taxpayer compliance issues that necessitate immediate attention. To explain the mechanism behind taxpayer behavior, this study utilizes Attribution Theory, which posits that an individual's behavior is driven by both internal causes and external causes. Within this theoretical framework, taxpayer compliance is heavily shaped by external attributions, specifically how taxpayers perceive the environment created by fiscal services, fiscal policy and social media.

Taxpayers compliance is influenced by various factors, the first of which is fiscal services. According to (Ariani & Biettant, 2019) fiscal services refer to the tax related assistance provided by tax authorities to taxpayers in accordance with established core regulation and procedures. The Property Tax collection system follows the Official Assessment System, wherein taxpayers remain passive while the tax authorities take an active role. Consequently, the quality of services provided by the tax authorities becomes a critical factor influencing tax revenue. Research by (Ariani & Biettant, 2019) demonstrates that fiscal services have a significant direct impact on taxpayer compliance. However, this finding contrasts with the study by (Ningsi, 2018) which indicates that fiscal services do not significantly influence taxpayer compliance.

The second factor is fiscal policy, specifically regional government initiatives oriented toward providing incentives to encourage taxpayer compliance. According to (Romadhon & Diamastuti, 2020), policies that are clear, fair, and easy to understand facilitate taxpayers comprehension of their obligations, thereby fostering a positive external attribution that drives

compliance. Conversely, policies that are complex, non-transparent, inconsistent, or lack tangible impact can create negative external attributions and decrease compliance levels. Research by (Kurniawan & Suharto Mulyanta, 2022) suggest that fiscal policies in the form of tax incentives do not influence taxpayer compliance. This stands in contrast to the study by (Saputra et al., 2021), which indicates the government issued fiscal policies have a significant and positive effect on taxpayer compliance.

Furthermore, social media dynamics serve as a driving factor for taxpayer compliance. According to (Ariesandrio, 2018), social media dynamics refer to the behavior patterns or interactions occurring on social media platforms that create influence or changes in taxpayer compliance behavior. These dynamics involve tax information, discussions, public opinions, tax experiences, and tax issues that can affect tax compliance. Previous research by (Zikrulloh, 2024) demonstrates that social media can play a role in increasing tax awareness and improving public perception of tax obligations. However, the influence of social media does not always yield a positive impact. Research by (Fitriana et al., 2024) states that social media can foster negative perceptions of taxes if the information disseminated is inaccurate and accompanied by negative statements. This forms a negative external attribution that can diminish the motivation to comply.

Despite extensive literature on tax compliance, significant research gaps remain due to highly inconsistent empirical findings across the studied variables. Regarding fiscal services, (Ariani & Biellant, 2019) argue that high quality services significantly increase taxpayer compliance, whereas (Ningsi, 2018) counters that these services have no significant effect. A similar contradiction occurs within fiscal policy, where (Saputra et al., 2021) demonstrate that fiscal policies and tax incentives positively influence compliance, while (Kurniawan & Mulyanta, 2022) state that such policies fail to affect taxpayer behavior. Furthermore, the role of social media dynamics presents a unique challenge, prior studies show contrasting directions where digital communication can either build public trust (Zikrulloh, 2024) or trigger distrust (Fitriana et al., 2024), yet its empirical integration into regional property tax compliance models remains heavily understudied.

Therefore, the novelty of this study lies in its comprehensive framework that simultaneously combines traditional institutional factors, fiscal services and fiscal policy and modern digital factors into a single, integrated model. By utilizing Attribution Theory, this study fills the existing literature gap by analyzing how regional taxpayers in Kutai Kartanegara process these three distinct external cues together to form their ultimate compliance decisions.

LITERATURE REVIEW

Attribution Theory

Attribution theory is a social psychological theory that explains how individuals interpret the causes of a behavior, whether it is their own or that of others. This theory was first proposed by (Heider, 1958), who suggested that to understand an individual's behavior, it is necessary to identify the reasons or causes behind those actions; subsequently, this theory was further developed by (Weiner, 1985). (Heider, 1958) proposed that human behavior, including both

one's own and that of others, can be explained through two primary types of factors, internal factors and external factors. Internal factors refer to causes originating from within the individual, such as character, motivation, or psychological conditions that influence their behavior. Meanwhile, external factors refer to influences from the individual's external environment, such as social pressure, situations, or surrounding conditions. Attribution theory explains how individuals respond to events based on their understanding of those occurrences by identifying the underlying reasons or causes behind them.

In this study, fiscal services are identified as external factors that can influence compliance, these services refer to how tax officials interact with and serve taxpayers. According to attribution theory, if the services provided are prompt and solution oriented, they will encourage compliant behavior. Conversely, poor service can foster negative perceptions that lead to non-compliance. Similarly, regarding fiscal policy, taxpayers evaluate whether such are equitable, rational, and supportive. If a policy is perceived as beneficial, taxpayers will feel that the local government is on their side, thereby generating an intention to reciprocate through compliance. A similar logic applies to social media dynamics, through social media, taxpayers receive information, campaigns, and even criticisms regarding the taxation system. When positive information dominates, taxpayers tend to form an attribution that taxes are essential and must be fulfilled, which drives compliance. However, if negative news or subsequently hindering the intention to comply.

Property Tax

According to (Pertiwi et al., 2014), Property Tax is a tax levied on immovable assets, specifically land and buildings, which categorizes it as an objective tax. This tax is imposed based on the object the land and buildings owned meaning that the circumstances or status of the taxpayer do not influence the tax amount. Consequently, it can be concluded that property tax is a levy imposed on land and buildings, where tax value is determined based on the physical condition and characteristics of the objects themselves.

Taxpayer Compliance

According to (Hanifah, 2023) compliance can be defined as a condition in which taxpayers fulfill their obligations and exercise their taxation rights. Based on this definition, compliance refers to a state where taxpayers adhere to all prevailing tax rules and regulations. Furthermore, (Fitrianingsih et al., 2018) define taxpayer compliance as the act of submitting and reporting required tax information in a timely manner, accurately calculating the amount of tax owed, and paying the tax on time without coercion. Non-compliance occurs when any of these criteria are not met.

Fiscal Services

According to (Aryobimo & Cahyonowati, 2012), fiscal services can be defined as all forms of public service, including both goods and services, which are fundamentally the responsibility of the government and are implemented by state institutions to meet the needs of the community while upholding legislative mandates. Consequently, it can be concluded that fiscal services

represent a form of support provided by the government to taxpayers as an integral part of fulfilling their taxation obligations.

Taxpayer compliance in fulfilling taxation obligations depends on how tax officials provide the highest quality of services to taxpayers. Therefore, tax officials are expected to consistently deliver excellent services through their expertise, knowledge, and experience regarding tax policy, administration, and legislative regulations. Furthermore, tax officials are expected to maintain high levels of motivation in their roles as public servants.

H1: Fiscal Services have a significant and positive impact on property taxpayer compliance

Fiscal Policy

Fiscal policy represents the measures taken by the government to manage state revenue and expenditure in order to support economic stability and drive economic growth. In another perspective, fiscal policy can be defined as a series of strategic actions implemented by the government to regulate state income and spending to achieve specific economic objectives.

One integral component of fiscal policy within the taxation framework is fiscal incentives. According to (Syahrin, 2022), fiscal incentives are government policies that may involve tax exemptions for specific period or the reduction of costs on certain expenditures. Generally, tax incentives are understood as specialized provisions within tax legislation aimed at reducing the tax burden that taxpayers must pay to the state. These policies are granted by the government as an effort to support the growth and stability of national economy. Consequently, fiscal policy in this context refers to the policies implemented by local governments regarding the management of property tax. This includes the determination of tax rates, tax incentives, penalty remissions, payment deferrals, and other measures that influence the tax payment obligations of taxpayers.

H2: Fiscal Policy has a significant and positive impact on property taxpayer compliance

Social Media Dynamics

Social media dynamics refer to the patterns of behavior or interactions occurring on social media platforms that create influence or changes in individual behavior. These dynamics encompass the shifts taking place within social media environments and the mechanisms through which trends can evolve rapidly. Furthermore, dynamics are closely linked to the speed of information dissemination, information can be spread within seconds, providing every individual with the opportunity to distribute content. Social media not only enables users to share information but also plays a pivotal role in shaping public opinion. This is reflected in the way shared information can rapidly go viral, influencing the attitudes and behaviors of society. Discussions occurring on social media are often driven by evolving opinions, which shape social interaction patterns and allow for the emergence of new norms among the public.

Social media is believed to exert a significant influence within the taxation context, particularly in increasing or even decreasing taxpayer awareness and compliance. According to (Judijanto et

al., 2023), social media platforms play a crucial role in shaping taxpayer attitudes through social interactions, such as discussions, debates, the sharing of tax-related content, social media comment, and participation in online communities. Such interactions can influence the formation of tax opinions by providing taxpayers with access to a diverse range of perspectives. Even though property tax is a local tax that is more administrative in nature with relatively small values, the influence of social media dynamics such as news regarding corruption or tax evasion can diminish public trust. This lack of trust subsequently impact and lowers voluntary tax compliance, an effect that can extend across the broader local tax sector.

H3: Social Media Dynamics have a significant and negative impact on property taxpayer compliance

RESEARCH METHODOLOGY

Measurement Indicators

Dependent Variable

The dependent variable in this study is taxpayer compliance. Taxpayer compliance is the behavior or action carried out by taxpayers in fulfilling all tax obligations consistently and timely, in accordance with the provisions regulated in the applicable laws and regulations as well as the prevailing implementation mechanisms. The indicators used in this study are as follows: (Amrul et al., 2020) (Fitrianingsih et al., 2018), and (Yuliansyah R, 2019):

1. Paying taxes on time
2. Accuracy in reporting changes to land/buildings
3. Taxpayer engagement in ensuring the receipt of the property Tax Due Notification Letter (SPPT PBB-P2).

Independent Variable

Fiscal Services

Fiscal services refer to the way tax officers assist in preparing and managing what taxpayers need regarding taxation. The indicators used to measure this variable include: (Putri, 2020), (Minh Sang, 2023), and (Aryobimo & Cahyonowati, 2012):

1. Responsiveness
2. Reliability
3. Tax counseling conducted by fiscal authorities
4. Quality of service outcomes

Fiscal Policy

Fiscal policy refers to the policies implemented by the regional government, specifically the Kutai Kartanegara Regional Revenue Agency (Bapenda), related to the management of Rural and Urban Land and Building Tax (PBB-P2). This includes setting tax rates, tax incentives, penalty reductions, payment deferrals, and other policies that affect the tax payment obligations of taxpayers. The indicators used to measure this variable are as follows: (Mumu et al., 2020), (Zahra, 2023), and (Suandy, 2008):

1. Fairness in granting tax incentives as part of fiscal policy
2. Tax exemptions
3. Alleviating the burden on taxpayers
4. Improving taxpayer compliance

Social Media Dynamics

Social media dynamics refer to the interactions and activities occurring on social media platforms, such as the dissemination of tax information, discussions, public opinions, or campaigns by certain figures, which can influence taxpayers' awareness and compliance in fulfilling their tax obligations. The indicators used to measure this variable are as follows: (Permatasari, 2024), (Rahmawati et al., 2025), and (Toly et al., 2023):

1. Engagement Rate
2. Source credibility
3. The influence of negative social media content on the intention to pay taxes

Population and Sample

Population refers to the entire group of subjects or objects that possess specific characteristics relevant to the research problem, serving as the primary data source. The population in this study consists of all taxpayers actively registered with BAPENDA Kukar. As of 2024, the number of regional taxpayers registered with BAPENDA Kukar totaled 57,357. A sample is a subset of the population selected through specific techniques and is considered to represent the overall characteristics of the entire population. The sample calculation in this study utilizes the slovin formula, which is based on proportional estimation to ensure the accuracy of the resulting sample size.

$$n = \frac{N}{1+N(e)^2}$$

Description:

- n = Sample Size
 N = Population Size
 e = Margin of Error Max 5%

Sample size calculation:

$$n = \frac{57.357}{1+57.357(0,05)^2}$$

$$n = \frac{57.357}{143.395}$$

$$n = 400 \text{ respondents}$$

Accordingly, the total sample size used in this research is established at 400 respondents.

Types and Sources of Data

The data used in this research are classified based on their types and sources. This study primarily utilizes primary data, which is information obtained directly from the original source through field observations, including surveys and questionnaires distributed to the target respondents. Data for this study were obtained through the distribution of questionnaires to property taxpayers in Kutai Kartanegara Regency using a combined method of both offline and online techniques. The research was conducted from September 29, 2025, to November 7, 2025, during which the researcher collaborated with the Kutai Kartanegara Regional Revenue Agency (Bapenda Kukar) to distribute the questionnaires. Bapenda took an active role by distributing the questionnaires offline at their office to attending taxpayers, while simultaneously distributing them online to remote and hard-to-reach areas.

Data Analysis Tools

In this study, the analysis technique employed is Structural Equation Modeling based on Partial Least Squares (SEM-PLS). the data analysis tool utilized for this research is SmartPLS 4. The analysis process is conducted to determine the extent of the influence between the variables under study, ensuring that the obtained data provides useful information for decision making processes.

RESULTS AND DISCUSSION

Outer Model

Convergent Validity Test

Table 2. Outer Loading

Variable	Instruments	Outer loading	Description
Fiscal Services	X1.1	0.867	Valid
	X1.2	0.878	Valid
	X1.3	0.875	Valid
	X1.4	0.862	Valid
	X1.5	0.894	Valid
Fiscal Policy	X2.1	0.866	Valid
	X2.2	0.817	Valid

	X2.3	0.834	Valid
	X2.4	0.895	Valid
	X2.5	0.885	Valid
Social Media Dynamics	X3.1	0.895	Valid
	X3.2	0.827	Valid
	X3.3	0.892	Valid
	X3.4	0.634	Valid
Taxpayer Compliance	Y.1	0.873	Valid
	Y.2	0.867	Valid
	Y.3	0.866	Valid
	Y.4	0.861	Valid
	Y.5	0.844	Valid

Source: Processed Data from SmartPLS 4, 2025

Based on Table 2, it is evident that all indicators are valid in representing the latent variables. Consequently, it can be concluded that all indicators are suitable for use in this research.

Table 3. Average Variance Extracted (AVE)

Variable	AVE	Description
Fiscal Services (X1)	0.766	Valid
Fiscal Policy (X2)	0.739	Valid
Social Media Dynamics (X3)	0.671	Valid
Taxpayer Compliance (Y)	0.744	Valid

Source: Processed Data from SmartPLS 4, 2025

According to data in Table 3, all variables yielded an Average Variance Extracted (AVE) value exceeding 0.5. this confirms that the indicators posses adequate convergent validity and meet the established criteria for further analysis.

Discriminant Validity Test

Table 4. Cross Loading

Variable	X1	X2	X3	Y
X1.1	0.867	0.665	0.327	0.552
X1.2	0.878	0.683	0.349	0.540
X1.3	0.875	0.588	0.305	0.508
X1.4	0.862	0.599	0.345	0.475
X1.5	0.894	0.648	0.387	0.533
X2.1	0.680	0.866	0.427	0.551
X2.2	0.562	0.817	0.403	0.480
X2.3	0.595	0.834	0.382	0.497
X2.4	0.660	0.895	0.437	0.586
X2.5	0.631	0.885	0.443	0.577

X3.1	0.346	0.451	0.895	0.448
X3.2	0.369	0.420	0.827	0.272
X3.3	0.355	0.436	0.892	0.338
X3.4	0.191	0.253	0.634	0.205
Y.1	0.567	0.579	0.359	0.873
Y.2	0.479	0.543	0.393	0.867
Y.3	0.483	0.531	0.331	0.866
Y.4	0.498	0.515	0.342	0.861
Y.5	0.542	0.538	0.332	0.844

Source: Processed Data from SmartPLS 4, 2025

Based on the result in Table 4, the loadings value of each indicator on its intended construct are greater than its cross loadings with other constructs. This confirms that all variables meet the criteria for discriminant validity.

Reliability Test

Table 5. Cronbach’s alpha and Composite reliability

Variable	Cronbach's alpha	Composite reliability (rho c)	Description
Fiscal Services (X1)	0.924	0.942	Reliabel
Fiscal Policy (X2)	0.912	0.934	Reliabel
Social Media Dynamics (X3)	0.835	0.889	Reliabel
Taxpayer Compliance (Y)	0.914	0.935	Reliabel

Source: Processed Data from SmartPLS 4, 2025

Based on Table 5, the Cronbach’s Alpha value for each variable is greater than 0.70, and the Composite Reliability value for each variable is greater than 0.60. Therefore, it can be concluded that all variables have met the requirements for reliability.

Inner Model

R-Square Test

Table 6. R-square

Description	R-square	R-square adjusted
Taxpayer Compliance	0.447	0.443

Source: Processed Data from SmartPLS 4, 2025

Based on Table 6, the R-Square value of the independent variables on the dependent variable is 0.447 or 44.7%. this indicates that 44.7% of dependent variable is explained by the

independent variables, which fall into the weak category. The remaining 55.3% is likely explained by other factors not discussed in this study.

Hypothesis Test

Table 7. Hypothesis Test

Description	Original sample (O)	P - values
X1. -> Y	0.288	0.000
X2. -> Y	0.361	0.000
X3. -> Y	0.119	0.008

Source: Processed Data from SmartPLS 4, 2025

Based on Table 7, the hypothesis test results for this research are presented below:

1. The first hypothesis test yielded a p-value of 0.000 (< 0.05) and an original sample value of 0.288. these findings indicate that fiscal services exert a positive and significant influence on property tax compliance, confirming that H1 is supported.
2. The second hypothesis test yielded a p value of 0.000 (< 0.05) with an original sample value of 0.361. these findings indicate that fiscal policy exerts a positive and significant influence on property tax compliance, confirming that H2 is supported.
3. The third hypothesis test yielded a p-value of 0.008 (< 0.05) and an original sample value of 0.119. Although the influence is significant, the positive direction of the coefficient results in the rejection of H3, which originally hypothesized a negative effect of social media dynamics on property tax compliance.

DISCUSSION

The Influence of Fiscal Services on Property Tax Compliance

Based on the results of the first hypothesis test, fiscal services have a significant and positive effect on property tax compliance. The test yielded a p value of 0.000, which is less than 0.05, and an original sample value of 0.288, indicating a positive direction. According to (Pipit & Mulyadi, 2018) the impact of high quality fiscal services is an increase in taxpayer compliance. When taxpayers receive excellent service, a sense of trust in the tax authorities emerges, leading to an improvement in compliance. Good fiscal services can be provided through responsive services to taxpayer complaints and inquiries, taxation socialization that helps taxpayers understand their rights and obligations, and simple, straightforward service procedures. Therefore, the better the services provided by the tax authorities, the more taxpayer compliance increases.

Attribution theory explains that an individual's behavior or actions are influenced by both internal and external factors. Based on this theory, taxpayer compliance behavior is influenced by fiscal services, which serve as an external factor. The results of this study indicate that the better the services provided, the more taxpayers will demonstrate compliant behavior toward property tax payments.

The Influence of Fiscal Policy on Property Tax Compliance

Based on the results of the second hypothesis test, fiscal policy has a significant and positive effect on property tax compliance. The test yielded a p value of 0.000, which is less than 0.05, and an original sample value of 0.361, indicating a positive direction. According to (A'yunin & Rochayatun, 2025) the impact of the implemented policies has made taxpayers feel supported and has eased their financial burden, which in turn encourages taxpayer awareness of the importance of paying property tax. Taxpayers feel a sense of responsibility to fulfill their tax obligations after receiving various incentives or reliefs from the government. This correlates positively with taxpayer compliance and can increase property tax revenue.

According to attribution theory, fiscal policy is one of the external factors that influence a taxpayer's decision to comply with their tax obligations. (Romadhon & Diamastuti, 2020) state that clear, fair policies that alleviate the taxpayers's burden form a positive external attribution, thereby encouraging compliance in tax payments. The results of this study indicate that policies that are fair, easy to understand, and provide relief for taxpayers can increase property tax compliance.

The Influence of Social Media Dynamics on Property Tax Compliance

Based on the results of the third hypothesis test, social media dynamics were found to have a significant and positive effect on property tax compliance, as evidenced by a p-value of 0.008 (less than 0.05) and a positive original sample value of 0.119; consequently, the hypothesis is rejected because the empirical results contradict the predicted negative direction. This phenomenon occurs because the average respondent response indicates disagreement, largely due to the fact that taxpayers rarely encounter negative news or provocative tax-related content on social media, combined with a lack of active participation or interaction in online tax discussions among property taxpayers. Furthermore, viral news regarding tax cases on social media does not cause property taxpayers to feel anxious or hesitant about fulfilling their tax obligations.

According to (Rahmawati et al., 2025), taxpayers in the digital era are increasingly aware of hoaxes and disinformation. Consequently, negative information on social media does not deter property tax compliance, as taxpayers remain committed to existing regulations. Furthermore, (Fanani & Anggoro, 2025) argue that high tax literacy and legal awareness prevent social media issues from undermining compliance. In fact, social media dynamics have a significant and positive effect on taxpayer compliance, suggesting that more dynamic social media engagement leads to higher compliance levels.

According to attribution theory, social media dynamics serve as an external factor that influences taxpayer compliance attitudes. Social media acts as a social attribution agent that shapes taxpayers perceptions and motivations regarding their tax obligations. (Zikrulloh, 2024) states that while social media provides various types of information, taxpayers primarily internalize educational content and attribute these positive result to compliant taxation behavior.

Conclusion

Based on the results of the tasting and discussion, the conclusions of this study are follows:

1. Fiscal services have a significant and positive effect on property tax compliance
2. Fiscal policy has a significant and positive effect on property tax compliance
3. Social media dynamics have a significant and positive effect on property tax compliance

Recommendations

For future research, since the obtained R-Square value is 0.447—which indicates that the independent variables fall into the weak category in explaining the dependent variable—it is expected that subsequent studies can expand upon this research by adding other independent variables that were not discussed in this study but potentially influence taxpayer compliance.

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