ABSTRACT

Despite the crucial role of taxes in Indonesia's revenue, the country's tax compliance rate remains relatively low, particularly in Semarang City, a central hub for economic activities. While economic factors have been extensively studied, social factors influencing taxpayer behavior are often overlooked. This study applies the Theory of Planned Behavior (TPB) and Attribution Theory to examine how social norms, trust in government, perceptions of tax justice, government spending, and gender affect individual taxpayer compliance in Semarang City. Attribution Theory highlights the influence of external (e.g., government fairness) and internal (e.g., personal responsibility) factors on compliance decisions.

This study provides a comprehensive analysis of social factors shaping taxpayer behavior. A quantitative methodology was employed, with data collected from 200 individual taxpayers in Semarang City and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The variables studied include descriptive, injunctive, subjective, and personal norms, alongside trust in government, perceptions of tax justice, perceptions of government spending, and gender.

The findings reveal that social norms (descriptive, injunctive, subjective, and personal), trust in government, perceptions of tax justice, perceptions of government spending, and gender significantly influence taxpayer compliance in Semarang City. Descriptive norms ($t = 3.972$, $p = 0.000$), injunctive norms ($t = 3.086$, $p = 0.015$), subjective norms ($t = 4.030$, $p = 0.000$), and personal norms ($t = 2.967$, $p = 0.003$) all have positive and significant effects on tax compliance. Trust in government also positively impacts the perception of tax justice ($t = 3.148$, $p = 0.002$), which in turn strongly influences tax compliance ($t = 8.563$, $p = 0.000$). Trust in government has a direct effect on tax compliance ($t = 2.333$, $p = 0.020$) and an indirect effect mediated by tax justice ($t = 2.879$, $p = 0.004$). Perceptions of government spending ($t = 2.719$, $p = 0.007$) and gender ($t = 2.444$, $p = 0.015$) also significantly influence tax compliance, where men exhibit higher compliance rates compared to women. These results underscore that non-economic factors rooted in social and psychological dimensions are crucial in shaping tax compliance behavior.

Keywords: Social norms, Trust in government, Tax justice, Government spending, Gender, Tax compliance, Semarang City, PLS-SEM