THE EFFECT OF SELFISH ETHICS, ALTRUIST ETHICS, AND MORALITY ON TAXPAYER COMPLIANCE WITH TRUST AS A MODERATING VARIABLE

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Abstract

This study aims to examine egoistic ethics, altruistic ethics, and morality in explaining taxpayer compliance. This study also tests the effect of trust as a moderating variable. By using the Slippery Slope Theory and the Theory of Planned Behavior, this study aims to empirically prove the taxpayer compliance model. This study is quantitative with a survey approach to individual taxpayers. The population is individual taxpayers registered at the Pratama Tax Office, with a sample of 143 respondents. The results of the hypothesis test show that empirically, egoistic ethics has a negative effect on taxpayer compliance, while morality does not have a significant effect. In addition, the effect of trust as a moderating variable can strengthen the effect of altruistic ethics on taxpayer compliance and can also weaken the effect of egoistic ethics on taxpayer compliance.

Keywords: Obedience, Selfishness, Altruism, Morality

INTRODUCTION

Much literature states that the main problem (critical problem) or form of the expectation gap is tax avoidance and evasion (Mu et al., 2023). Empirical studies generally distinguish between tax avoidance and tax evasion. Tax avoidance is referred to as part of tax planning efforts to minimize tax burdens that can still be said to be legal because it takes advantage of loopholes in tax regulations. Meanwhile, tax evasion is illegal behavior in which taxpayers violate regulations not only to minimize tax burdens but to evade them. This is what then has implications for the gap between projections and the realization of state revenues from taxes (Kaulu, 2022; Mu et al., 2023; Webley et al., 2001; Weigel et al., 1999).

Empirical research looks at the issue of tax compliance in two approaches, namely the economic and psychological approaches. The economic approach was initiated by Allingham & Sandmo (1972) which explains that tax compliance is a decision to report income and tax obligations either actually or lower by considering the possibility of audits and/or sanctions by the authorities. However, the existing empirical evidence cannot support this approach. Other researchers argue that the issue of tax compliance is related to social and psychological factors that influence their beliefs and attitudes so that they show compliant behavior (Taing & Chang, 2020).

In contrast to selfishness, there are quite a few people who have an altruistic attitude or in other words are called philanthropists. The term altruist is generally used overlappingly with the equivalent word prosocial. Altruism is part of prosocial behavior. Prosocial behavior is considered to have an altruistic element when the perpetrator is motivated by non-egoistic interests (many people) and without expecting a reward. Theoretical studies state that someone who has an altruistic attitude will tend to show tax compliance even voluntarily (Djanali & Sheehan-Connor, 2012; Ekstr, 2018; Penner. et al., 2005; Sikayu et al., 2020; Tansky, 1993).

Internal factors of taxpayers in the context of fulfilling their tax obligations also play a role in determining compliant behavior. Horodnic (2018) stated that the intrinsic motivation of taxpayers to be honest taxpayers in fulfilling their tax obligations plays an important role in the issue of tax compliance. This intrinsic motivation is then theoretically referred to as morality. Morality is a series of considerations of moral attitudes and values that form the

basis for a person to do or not do certain actions (Taing & Chang, 2020). Taxpayers who have strong moral considerations will tend to show compliance with their tax obligations.

A person's morality is also formed from the subjective norms of a group or environment (referent group) in which the person is located. If a taxpayer has a referent group that views that fulfilling tax obligations based on honesty is a reference for his moral attitude, then the taxpayer will tend to do the same with the same motivation, and vice versa. The literature shows that a simple indication that can be used to justify voluntary compliance is the presence of intrinsic motivation when law enforcement for tax violations is at a low level (Cummings et al., 2009). If the level of law enforcement on tax violations is low, then it can be concluded that there is an indication of tax compliance. This is based on low law enforcement also indicating that taxpayers are aware of taxes as their obligation, this is a form of intrinsic motivation (Richardson, 2006; Taing & Chang, 2020).

The current study tests the altruistic and egoistic ethical models in explaining tax attitudes that are derived into taxpayer compliance variables. This study also tests the moderation variables derived from the slippery slope theory perspective, namely the trust variable. There is a gap that is still left by previous studies related to the egoistic and altruistic ethical models in explaining the willingness to pay taxes. This is the contingent nature of the trust variable. The diverse results of previous studies raise a third possibility, namely the moderation of trust. This statement is based on the argument that with a synergistic climate where taxpayers are viewed as partners of the authorities, public trust can be built. A synergistic climate is closer to efforts to build voluntary compliance. The voluntary compliance in question is reducing the gap expectation between taxpayers and the state (in this case the tax authorities who are interested in tax revenue). This study fills the gap that is still left behind by previous studies related to the altruistic ethical variable that has not received much attention in previous empirical studies.

REVIEW OF LITERATURE

Theory of Planned Behavior

This research uses the Theory of Planned Behavior (TPB) as a basic theory to explain the association between egoistic ethics and altruistic ethics on the willingness to pay taxes.

TPB is a development of the Theory of Reasoned Action (TRA). Both TRA and TPB have been widely used as predictors of behavioral intentions and actual behavior (Madden et al., 1992).

Slippery Slope Theory

Research that analyzes the trust factor in explaining tax compliance issues cannot be separated from the slippery slope theory. The slippery slope theory was developed to provide a theoretical review based on the aspects of economic psychology by testing the factors of taxpayers' perception of trust in and power of the tax authorities (Kirchler et al., 2007, 2008; Muehlbacher & Kirchler, 2010).

Taxpayer Compliance

The concept of compliance characterizes the existence of individual behavior that shows the fulfillment of all forms of obligations. Meanwhile, in the context of tax psychology, the concept of tax compliance can theoretically be defined by referring to two approaches, namely the economic and psychological approaches (Taing & Chang, 2020).

Ethics of Selfishness

Egoism is an orientation that tends to be excessive towards one's interests or benefits while simultaneously sacrificing the interests of others or the interests of a wider group (Weigel et al., 1999). A person with an egoistic character (read: leading to excessive tendencies; egoism) tends to have the intention of not wanting or being reluctant to pay taxes.

Altruism Ethics

Altruism is a behavioral trait that is oriented towards something outside the individual. Altruistic traits mean being oriented towards the interests of others or the interests of certain community groups in the individual's environment. The concept of altruism is the opposite of egoism (Sikayu et al., 2020).

Morality

The morality factor has become an important issue that has received a lot of attention in empirical research on taxation topics since 1990.(Cummings et al., 2009; Feld et al., 2006; Horodnic, 2018; Torgler, 2006, 2008). Morality is a social factor that is a derivative of subjective norms that should be considered in predicting taxpayer compliance.

Trust

Based on the economic approach, willingness to pay taxes and taxpayer compliance can be explained by the opportunity and possibility of being audited and sanctioned by the tax authorities (Allingham & Sandmo, 1972). Meanwhile, the psychological approach emphasizes the individual's awareness factor to fulfill their tax obligations.

RESEARCH METHOD

Types of Research

This study aims to obtain empirical evidence regarding the influence of variables that are thought to be able to predict the willingness to pay taxes. The approach used in this study is quantitative. Sujarweni (2015; 39) states that quantitative research is research aimed at analyzing certain symptoms with a theoretical basis on objective theories. Departing from this theoretical basis, quantitative research uses variables to be tested and conclusions are drawn from the test results. The data analysis process in quantitative research requires statistical procedures or other means of quantification (measurement).

Overview of the Population

The definition of the population is the total number consisting of objects or subjects that have certain characteristics that are determined by researchers to be observed and then conclusions drawn (Sujarweni, 2015:80). The population to be observed in this study is individual taxpayers who carry out freelance work. The determination of the population is based on the relevance of the characteristics of the population to be studied with the objectives of the study. The criteria for research respondents are as follows:

1. Individual Taxpayers (WPOP) registered at the Tax Service Office.
2. WPOP who do freelance work, namely Lawyers, Accountants, Consultants, Appraisers, Actuaries, Notaries, Doctors, and Architects.

RESULTS AND DISCUSSION

Data Quality Test Results

The data used in this study are survey data with questionnaires that have been filled out by respondents. Before the data is analyzed further, researchers need to know the quality

of the research data obtained. Research data is said to be of quality if it meets the indications of validity and reliability.

Validity Test Results

Ghozali (2016; 52) defines a validity test as a tool to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions in the questionnaire can reveal something that will be measured by the questionnaire. So validity wants to measure whether the questions in the questionnaire that we have made can measure what we want to measure. A bivariate correlation between each indicator score and the total construct score is used to measure the validity of this study.

The results of the bivariate correlation analysis by looking at the Cronbach Alpha output in the Correlated Item-Total Correlation column. Both are identical because they measure the same thing (Ghozali, 2013:52). If the SPSS 15 output display shows that the correlation between each indicator and the total construct score shows significant results, it can be concluded that each question indicator is valid. The significance of the validity test with this method is a correlation value of more than 0.05.

Table 1.

Validity & Reliability Test Results

Variabel	Item	R Hitung	R Tabel	Hasil	Variabel	Cronbach Alpha	Hasil
Etika Egois (X1)	P1	0,624***	0,1642	Valid	Etika Egois (X1)	0,726	Reliabel
	P2	0,382***	0,1642	Valid	Etika Altruis (X2)	0,833	Reliabel
	P3	0,619***	0,1642	Valid	Moralitas (X3)	0,792	Reliabel
	P4	0,609***	0,1642	Valid	Kepercayaan (M)	0,895	Reliabel
	P5	0,725***	0,1642	Valid	Kepatuhan Wajib Pajak (Y)	0,806	Reliabel
	P6	0,165***	0,1642	Valid			
	P7	0,689***	0,1642	Valid			
Etika Altruis (X2)	P1	0,572***	0,1642	Valid			
	P2	0,536***	0,1642	Valid			
	P3	0,811***	0,1642	Valid			
	P4	0,654***	0,1642	Valid			
	P5	0,710***	0,1642	Valid			
	P6	0,700***	0,1642	Valid			
	P7	0,636***	0,1642	Valid			
Moralitas (X3)	P1	0,732***	0,1642	Valid			
	P2	0,693***	0,1642	Valid			
	P3	0,744***	0,1642	Valid			
	P4	0,622***	0,1642	Valid			
	P5	0,629***	0,1642	Valid			
Kepercayaan (M)	P1	0,913***	0,1642	Valid			
	P2	0,724***	0,1642	Valid			
	P3	0,913***	0,1642	Valid			
Kepatuhan Wajib Pajak (Y)	P1	0,329***	0,1642	Valid			
	P2	0,358***	0,1642	Valid			
	P3	0,355***	0,1642	Valid			
	P4	0,374***	0,1642	Valid			
	P5	0,363***	0,1642	Valid			
	P6	0,748***	0,1642	Valid			
	P7	0,754***	0,1642	Valid			
	P8	0,763***	0,1642	Valid			
	P9	0,774***	0,1642	Valid			
	P10	0,556***	0,1642	Valid			

Sumber: Data hasil uji SPSS diolah, 2024

Item dinyatakan valid apabila r hitung > r tabel

df r tabel: n=143 (143 - 2); r = 0,05

Instrumen variabel dinyatakan reliabel apabila nilai *cronba alpha* > 0,6

Validity of Taxpayer Compliance Variable Instrument

Based on the data in Table 1, the calculated r value is obtained from the results of statistical tests and the r table value is in accordance with the provisions of statistical procedures. The calculated r value obtained for the ten statement items used to measure the taxpayer compliance variable obtained a value above 0.164. Based on the comparative analysis between the calculated r value and the r table, it can be seen that the calculated r-value is greater than the r table value. Based on these results, it can be said that the ten statement items used to measure the taxpayer compliance variable are declared valid.

Validity of the Egoistic Ethics Variable Instrument

Based on the data in the table above, the calculated r-value is obtained from the results of the validity test on the egoistic ethics variable. The egoistic ethics variable is measured by negative statements where the answer interval value of one is for strongly agree, while five is for strongly disagree. The comparative analysis between the calculated r value and the table r indicates that the seven statement items submitted to measure the egoistic ethics variable are declared valid. This can be seen from the calculated r value of the seven items which show a value greater than the table r value.

Validity of Altruistic Ethics Variable Instrument

Based on the data in Table 1, the calculated r-value is obtained from the results of the validity test of the statement items for the altruistic ethics variable. The calculated r value obtained shows a value greater than the r table value. This indicates that the seven statement items used to measure the altruistic ethics variable are declared valid.

Validity of Morality Variable Instrument

Based on the data in Table 1, the calculated r-value is obtained from the results of the statistical validity test of the statement items used to measure the morality variable. The calculated r value obtained shows a value that is greater than the table r value. Therefore, it can be concluded that several five-statement items used to measure the morality variable can be said to be statistically valid. This means that the statement items submitted can describe the morality construct being measured.

Validity of Trust Variable Instrument

Based on the data in the table above, the calculated r-value is obtained from the results of the validity statistical test for the three statement items used to measure the trust variable. The calculated r value obtained shows a value that is greater than the table r value. This indicates that statistically the three statement items used to measure the trust variable are declared valid. The construct of trust can be represented by using statement items submitted to respondents.

Reliability Test Results

A reliability test is a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable if a person's answer to the question is

consistent over time (Ghozali, 2013:47). If the answers to the indicators are random, then it can be said that it is not reliable.

One-shot reliability measurement or single measurement is used in this study. Measurement is only done once and then the results are compared with other questions or measure the correlation between answers to questions. SPSS 15 provides facilities to measure reliability with the Cronbach Alpha (α) statistical test. A construct or variable is said to be reliable if it provides a Cronbach Alpha value > 0.60 (Nunnaly, 1967 in Ghozali, 2006). If the Alpha value < 0.60, this indicates that some respondents answered inconsistently and we must look at each respondent's answer one by one, inconsistent answers must be removed from the analysis and alpha will increase. The results of the respondent's answer reliability test are presented in Table 5.

Based on the results of the reliability test with the Cronbach alpha statistical test shown in the table above, the Cronbach alpha values obtained from each variable are 0.726, 0.833, 0.792, 0.895, and 0.806. The distribution of Cronbach alpha values from all variables shows a value greater than 0.60. This indicates that statistically the results of the respondents' answers can be said to be reliable.

Classical Assumption Test Results

This study uses multiple linear regression to test the hypothesis. Therefore, a classical assumption test is needed. The classical assumption test consists of a normality test, multicollinearity test, and heteroscedasticity test which are carried out with the help of SPSS 15 software.

Normality Test Results

The Normality Test aims to test whether, in the regression model, the interfering variables or residuals have a normal distribution. As is known, the t and F tests assume that the residual values follow a normal distribution. If this assumption is violated, the statistical test becomes invalid for small sample sizes. There are two ways to detect whether the residuals are normally distributed or not, namely by graphical analysis and statistical tests (Ghozali, 2013:160). Testing using the One-Sample Kolmogorov-Smirnov Test (KS) statistical test. If the KS significance probability value is greater than 0.05, then the data is

normally distributed (Ghozali, 2006). The following are the results of the normality test on the data tested in this research model:

Table 2.
Normality Test Results

Keterangan	Nilai	Hasil
Asymp. Sig. 2-Tailed	0,899	Normal

Sumber: Data hasil uji SPSS diolah

Based on the results of the normality test with one-sample kolmogorov-smirnov statistics, the asymp. Sig. The 2-tailed value is 0.899. This value is greater than 0.05 which is the level of significance and the criteria for statistical procedures for the normality test. These results indicate that the data tested in this research model can be said to be statistically normal.

Multicollinearity Test Results

The multicollinearity test aims to test whether the regression model finds a correlation between independent variables. A good regression model should not correlate with independent variables (Ghozali, 2013:105). Multicollinearity is seen from the tolerance value and the Variance Inflation Factor (VIF) value. Tolerance measures the variability of the selected independent variables that are not explained by other independent variables. So a low tolerance value is the same as a high VIF value. The cutoff value commonly used to indicate multicollinearity is a tolerance value < 0.10 or equal to a VIF value > 10 (Ghozali, 2013:106). The following are the results of the multicollinearity test of this research data:

Table 3.
Multicollinearity Test Results

Variabel	Tolerance	VIF	Hasil
Etika Egois (X1)	0,936	1,069	Non-Multikolinearitas
Etika Altruis (X2)	0,847	1,180	Non-Multikolinearitas
Moralitas (X3)	0,742	1,348	Non-Multikolinearitas
Kepercayaan (M)	0,898	1,114	Non-Multikolinearitas

Sumber: Data hasil uji SPSS diolah

Based on the data in the table above, the tolerance and VIF (Variance Inflation Factor) values of this research model are obtained. The distribution of tolerance values from the three independent variables and one moderating variable above shows a value greater than 0.1. In

addition, the VIF value is obtained which is distributed lower than 10. These results indicate that the three independent variables and one moderating variable do not have a correlation with each other that can interfere with drawing conclusions because they are infected with multicollinearity symptoms.

Heteroscedasticity Test Results

The way to detect Heteroscedasticity is by looking at the plot graph between the predicted values of the dependent variable and its residuals and seeing whether there is a certain pattern on the scatterplot graph. If there is a certain pattern, such as the existing points forming a regular pattern (wavy, widening, then narrowing), then it indicates that heteroscedasticity has occurred. If there is no clear pattern, and the points are spread above and below the number 0 on the Y axis, then there is no heteroscedasticity (Ghozali, 2013:139). However, the indication of heteroscedasticity looks more subjective when measured using a scatterplot graph. Therefore, in this study, the Glejser test was also carried out to see the indication of heteroscedasticity.

The Glejser test detects symptoms of heteroscedasticity by testing the regression of the existing model with the value of the dependent variable which is the absolute or square root. Then, indications of heteroscedasticity can be seen from the significance value produced. If the results of the regression model produce a significance value above 0.05, then the research model is said to be free from symptoms of heteroscedasticity, in other words, the research model is said to be homoscedastic. The following are the results of the Glejser test on the model from this study:

Table 4.
Heteroscedasticity Test Results

Variabel	Sig.	Hasil
Etika Egois (X1)	0,683	Homoskedastisitas
Etika Altruis (X2)	0,980	Homoskedastisitas
Moralitas (X3)	0,052	Homoskedastisitas
Kepercayaan (M)	0,872	Homoskedastisitas

Sumber: Data hasil uji SPSS diolah

Based on the results of the Glejser statistical test with absolute size. The distribution of significance values of all variables is higher than 0.05. These results indicate that the data tested in this research model does not indicate symptoms of heteroscedasticity. On the

contrary, the data in this study can be said to meet the criteria of the classical assumption of homoscedasticity.

Hypothesis Test Results

Multiple Regression Test Results – Model I

The research hypothesis test was conducted using multiple regression analysis or multiple regression for the first model or model without moderating variables. The first regression test is to test the influence model of the variables of egoistic ethics, altruistic ethics, morality, and trust which are positioned as independent variables first on taxpayer compliance. The following are the results of the multiple linear regression analysis for the model:

Table 5.
Multiple Regression Test Results – Model I

Variables	Coefficient	Sig.	Results
Constants	1,761	0.00	
Ethics of Selfishness (X1)	-0.152	***0.04	H1 Influential
Altruistic Ethics (X2)	0.383	***0.00	H2 Influential
Morality (X3)	0.052	0.58	H3 No Effect
Trust (M))	0.124	0.09	Control

Source: Processed SPSS test result data

Dependent variable: Taxpayer Compliance

Significance level: 5%

Significance Test Results

The research hypothesis test was also conducted by testing the significance value of each variable. The following are the results of the influence test of the four independent variables in the first model without moderation:

Table 6.
t-Test Results – Model I

Variables	t count	t table	Results
Constants	3,765	1,977	
Ethics of Selfishness (X1)	-2,004	-1,977	H1 Influential
Altruistic Ethics (X2)	4,076	1,977	H2 Influential
Morality (X3)	0.563	1,977	H3 No Effect
Trust (M))	1,730	1,977	Control

Source: Processed SPSS test result data

Dependent variable: Taxpayer Compliance

df = 143; pr = 0.025 & 0.050 (two-tailed test)

Based on the table above, the significance value is obtained based on the statistical value of t (t count) of each independent variable. The influence analysis is carried out by comparing the calculated t value with the t table. The calculated t value is obtained from the results of the statistical test. Meanwhile, the t table value is obtained from the statistical table for the t test by looking at the df (degree of freedom) value and the probability value. The df value is determined by the NK formula where N is the number of respondents, while K is the number of variables. For a two-way test at a significance level of 5%, the probability column referred to is the 0.025 & 0.050 column.

For the selfish ethics variable, it obtained a significance value of -2.004. This value is greater than the t table value of -1.997, thus it can be concluded that the selfish ethics variable affects taxpayer compliance. The regression coefficient and t-count values of selfish ethics are negative, this indicates that the influence shown by the selfish ethics variable is negative (Kaulu, 2022). Thus, it can be concluded that in the results of the first hypothesis test, the decision taken was to accept H1 and reject H0.

The calculated t-value of the altruistic ethics variable is 4.076. This value is greater than the t-table value of 1.977. This indicates that the altruistic ethics variable affects taxpayer compliance. Based on the regression coefficient value and the calculated t value, the altruistic ethics variable has a positive value, so it can be concluded that altruistic ethics has a positive effect on taxpayer compliance. The conclusion obtained for the second hypothesis test is to accept H2 and reject H0.

Furthermore, the significance value of the morality variable is 0.563. The calculated t value is smaller than the t table value of 1.977. These results indicate that the morality variable empirically does not affect taxpayer compliance. The conclusion drawn for the third hypothesis test is to reject H3 and accept H0.

Next, the t-value of the trust variable is 1.730. The value is smaller than the t-table value of 1.977%. The regression coefficient and t-value of the trust variable are positive (Cahyonowati, et.al., 2023). This indicates that the trust variable does not affect taxpayer compliance.

Results of Determination Coefficient Test – Model I

The coefficient of determination can be seen in the Adjusted R Square value which shows how much the independent variable can explain the independent variable. The magnitude of the coefficient of determination is 0 to one. The higher the Adjusted R Square value, the better the regression model used because it indicates that the ability of the independent variable to explain the dependent variable is also greater, and vice versa.

Table 7.
Results of the Determination Coefficient Test

Keterangan	Koefisien Determinasi	
	Adjusted R Square	%
Model I	0,155	16

Sumber: Data hasil uji SPSS diolah

Based on the data in the table above, the adjusted r-square value is 0.155. This figure indicates the contribution of the four independent variables in the first model in explaining taxpayer compliance. The four independent variables, namely selfish ethics, altruistic ethics, morality, and trust, can explain taxpayer compliance by 16% (15.5%). Meanwhile, the remaining 84% (84.5%) is explained by other factors, other than those tested by this study.

Moderated Regression Analysis Test Results – Model II

The next hypothesis test is to test the moderating impact given by the trust variable. In this second test, MRA (Moderated Regression Analysis) was used. Moderation testing was carried out using the interaction method, namely by multiplying the average of the independent variable by the average of the moderating variable. The following are the results of the MRA test for the second model in this study.

Table 8.
Moderated Regression Analysis Test Results

Variables	Coefficient	Sig.	Results
Constants	5,037	0.040	
Ethics of Selfishness (X1)	0.717	0.054	Control Model
Altruistic Ethics (X2)	-1,143	***0.026	Control Model
Morality (X3)	0.131	0.776	Control Model
Trust (M))	-0.802	0.229	Control
EE x Kprc.	-0.234	***0.019	H4 Moderating
EA x Kprc.	0.432	***0.003	H5 Moderating
Mor. x Kprc.	-0.031	0.799	H6 Does Not Moderate

Source: Processed SPSS test result data

Dependent variable: taxpayer compliance

Significance level: 5%

Results of Determination Coefficient Test – Model II

The coefficient of determination can be seen in the Adjusted R Square value which shows how much the independent variable can explain the independent variable. The magnitude of the coefficient of determination is 0 to one. The higher the Adjusted R Square value, the better the regression model used because it indicates that the ability of the independent variable to explain the dependent variable is also greater, and vice versa.

The determination coefficient test in the second model is to see whether the moderation model of trust can be proven empirically. The moderation model is stated to be empirically proven if the determination coefficient value after the moderating variable in the model is greater than without the moderating variable in the model. The following are the results of the determination coefficient test between the first and second models:

Table 9.
Results of Determination Coefficient Test – Model II

Keterangan	Koefisien Determinasi	
	Adjusted R Square	%
Model I	0,155	16
Model II	0,220	22

Sumber: Data hasil uji SPSS diolah

Based on the table above, it is known that the adjusted r-square value in the first model is 16%. Meanwhile, the adjusted r square value in the second model after the moderating variable is 22%. These results indicate that the coefficient of determination in the second model is higher when the trust variable is tested as a moderation in the taxpayer compliance model. This indicates that empirically the trust variable can moderate the influence of selfish ethics, altruistic ethics, and morality on taxpayer compliance. The contribution of the independent variables individually and with the moderating variables in explaining taxpayer compliance is higher, namely 22%.

The fourth hypothesis test, namely the influence of egoistic ethics on taxpayer compliance with trust as a moderating variable, is stated to be empirically proven. This can also be seen in the significance level of EE x Kprc. which is distributed at 0.019, which means it is lower than the significance level of 5%. These results indicate that the trust variable can moderate the influence of egoistic ethics on taxpayer compliance. The moderating impact shown is negative moderation, meaning that trust weakens egoistic ethics in influencing taxpayer compliance whereas in the first model egoistic ethics shows a negative influence on taxpayer compliance. The results of the fourth hypothesis test are accepting H4 and rejecting H0.

The fifth hypothesis test is about the influence of altruistic ethics on taxpayer compliance. Based on the results of the second model test, the significance value of EA x Kprc. is 0.003. This value is lower than the significance level of 5%. These results indicate that empirically the influence of altruistic ethics on taxpayer compliance can be moderated by the trust variable. The regression coefficient value of EA x Kprc. is positively distributed. This shows that trust strengthens the influence of altruistic ethics on taxpayer compliance. Thus, the fifth hypothesis test decides to accept H5 and reject H0.

The fifth hypothesis test is about the influence of morality on taxpayer compliance. Based on the results of the second model test, the significance level for the Mor. x Kprc. variable is 0.799. This value is greater than all significance levels, namely 5%. The indication obtained is that trust does not show a moderating impact on the influence of morality on taxpayer compliance. Based on these results, the sixth hypothesis test is to reject H6 and accept H0.

CONCLUSION

Based on the discussion from the beginning to the end of this research, at least several conclusions can be obtained, namely as follows:

1. Selfish ethics have a negative impact on taxpayer compliance.
2. Altruistic ethics have a positive influence on taxpayer compliance.
3. Morality does not affect taxpayer compliance.
4. Trust moderates the influence of egoistic ethics on taxpayer compliance. The moderating impact shown is weakening the influence of egoistic ethics on taxpayer compliance.
5. Trust moderates the influence of altruistic ethics on taxpayer compliance. The moderating impact shown is strengthening the influence of altruistic ethics on taxpayer compliance.
6. Trust cannot moderate the influence of morality on taxpayer compliance.

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