

# STRENGTHENING TRUST FROM THE GOVERNMENT AS A MEDIATOR BETWEEN THE CONTROL OF CORRUPTION AND VOLUNTARY TAX COMPLIANCE IN SOUTH SULAWESI

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## Abstract

**Background** - This study focuses on the importance of control of corruption in increasing voluntary tax compliance amid the increasing need for transparency and trust in the government. This study explores how public trust in the government can mediate the relationship between corruption control and tax compliance, which is crucial in a fair and effective tax system

**Purpose** - This study aims to analyze the relationship between Control of Corruption (COC) and voluntary tax compliance (TV) through the mediation role of trust from the government (TG) in an effort to increase voluntary tax compliance

**methodology** - This study is a quantitative research using primary data collected through questionnaires. The respondents of the study were individual taxpayers registered in Makassar City, both entrepreneurs and non-entrepreneurs. The data analysis technique uses the Partial Least Square (PLS) method by testing the outer model and the inner model. The population in this study is 674,640 taxpayers with a sample of 99 people determined through the Slovin formula which is taxpayers in the category of entrepreneurs and non-entrepreneurs

**Findings** - he results of the study suggest that although control of corruption (COC) does not have a direct impact on voluntary tax compliance (VT), it has a significant impact when mediated by trust from the government (TG). COC significantly increases TG, which then has a positive impact on TV. This means that although control of corruption is not enough to increase tax compliance, increasing public trust in the government as a result of the succession of effective control of corruption can increase tax compliance. The originality of the research can be seen by highlighting the role of trust from the government (TG) as a mediator between control of corruption (COC) and voluntary tax compliance (TV) which is rarely explored, especially in Indonesia

**Originality** - The difference of this study is that it was found that control of corruption (COC) does not directly increase taxpayers' voluntary compliance, but increasing public trust in the government turns out to be a supporting system that has a significant impact on tax compliance

Keywords: control of corruption, trust from the government, voluntary tax compliance

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