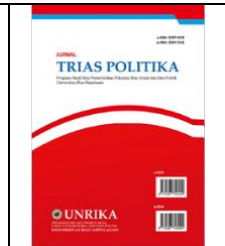


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Journal Homepage : <https://www.journal.unrika.ac.id/index.php/jurnaltriaspolitika>**BUILDING PUBLIC TRUST THROUGH WHISTLEBLOWING AND TAX LAW ENFORCEMENT: A SLIPPERY SLOPE FRAMEWORK PERSPECTIVE****Yuni Khoirotul Abdiyah<sup>1\*</sup>, Heru Tjaraka<sup>2</sup>**<sup>1, 2</sup> Accounting Department, Faculty of Economics and Business, Airlangga University, Indonesia

**Abstract :** Tax compliance remains a persistent issue in Indonesia, especially at the regional level, where actual tax revenues still fall short of their potential. Despite tax revenue's vital role in national development, many taxpayers do not file returns or fully comply with tax obligations. This problem is evident at the Regional Office of the Directorate General of Taxes (DGT) East Java I, which faces low compliance rates. Prior research suggests tax compliance depends not only on tax enforcement but also on public trust and participatory mechanisms such as whistleblowing. However, limited research has integrated these elements into a single framework. This study aims to examine the direct effects of whistleblowing and tax law enforcement on tax compliance and the mediating role of trust, based on the Slippery Slope Framework. A quantitative research design was employed, using primary data from questionnaires distributed to 400 individual taxpayers registered at DGT East Java I. Respondents were selected through purposive sampling to ensure direct tax experience. Findings show that whistleblowing significantly improves tax compliance, tax law enforcement negatively affects tax compliance, and trust fully mediates these relationships. The study contributes theoretically by extending the Slippery Slope Framework and practically by offering guidance for tax authorities to enhance whistleblowing systems, ensure transparent enforcement, and build public trust.

**Keywords :** slippery slope framework; tax compliance; tax law enforcement; trust; whistleblowing; tax morale.

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**INTRODUCTION**

Compliance is a problem faced by many countries (Castro & Scartascini, 2015), including in Indonesia (Prastiwi, 2021). Even though taxes are the largest state revenue, in the 2023 State Budget posture, it is recorded that tax revenue accounts for 82% of total state revenue (Ministry of Finance, 2023). This indicates that the government in running the government and developing services for the community is highly dependent on tax revenue ([www.kemenkeu.go.id](http://www.kemenkeu.go.id)). To increase tax potential to be more optimal, at the provincial level the Ministry of Finance established the Regional Office as a vertical agency responsible for the Directorate General of Taxes (DGT) to analyze and evaluate tax revenue at the provincial level ([www.kemenkeu.go.id](http://www.kemenkeu.go.id)).

The Regional Office of the Directorate General of Taxes (DGT) East Java I has a total of 1.161.971 registered individual taxpayers, indicating the potential for tax revenue in this region is very large. However, the data shows that the reporting of Annual Tax Return (SPT) in the last 6 years has experienced inconsistencies in its increase. In addition to inconsistency, the number of tax return filers is still low, indicating that despite the huge potential in tax revenue, taxpayer compliance is still an issue that needs to be addressed.

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Tabel 1 Number of Tax Return Filers in DGT East Java I Regional Office

| <b>Year</b> | <b>Number of tax<br/>return filers</b> | <b>Number of registered<br/>taxpayers</b> |
|-------------|----------------------------------------|-------------------------------------------|
| 2018        | 310.044                                | 833.095                                   |
| 2019        | 294.684                                | 882.731                                   |
| 2020        | 302.853                                | 1.026.121                                 |
| 2021        | 312.123                                | 1.086.132                                 |
| 2022        | 249.939                                | 1.147.875                                 |
| 2023        | 344.095                                | 1.161.971                                 |

Source: DGT East Java I Regional Office, 2024

Tax compliance is a multifaceted behavior due to the inherent and external elements that affect it (Prastiwi, 2021). An intrinsic aspect influencing compliance is faith in tax officials (Prastiwi, 2021). The prevalence of corruption and tax evasion has fostered a perception among the society that tax payments provide no advantages, since they appear to benefit only select persons, resulting in diminished taxpayer faith in tax authorities (Zelmiyanti, 2017). Trust significantly influences taxpayer compliance (Hakim et al., 2017). Tax compliance is presumed to be contingent upon the authority's power and the degree of taxpayer trust in the tax authority (Kastlunger et al., 2013). Audits and fines are essential for regulating taxpayer conduct; but, tax authorities must also consider the equity of revenue distribution, procedural fairness, and the advancement of tangible facilities and infrastructure (Kastlunger et al., 2013).

In recent years, tax compliance research has shifted toward more nuanced understandings of taxpayer behavior, particularly in relation to the interplay between tax law enforcement, whistleblowing mechanisms, and public trust. Traditional authoritarian strategies that rely solely on audits and punishments may discourage voluntary compliance due to elevated administrative costs and increased taxpayer hostility (Kirchler et al., 2008). Meanwhile, sociopsychological approaches highlight the importance of public trust and perceptions of fairness as key factors that encourage tax morale and voluntary compliance (Hofmann et al., 2014). Recent literature (2019–2024) indicates that public trust in tax law enforcement is shaped by transparency, procedural justice, and responsiveness to citizen input (Batrancea et al., 2022; Slemrod, 2019). However, systemic challenges such as global tax evasion, elite tax avoidance, and perceived injustice continue to erode this trust (De Neve et al., 2021; Slemrod, 2019). Researchers have increasingly applied the Slippery Slope Framework to capture the dynamic interaction between coercive power and trust (Kirchler et al., 2008), yet significant gaps remain. Specifically, there is a lack of empirical work on how whistleblowing and transparent enforcement can balance power and trust under this framework (Gangl et al., 2015; Jahnke & Weisser, 2019).

From this literature review, several gaps emerge. First, although the Slippery Slope Framework has been used to explore authority power and trust, there is limited empirical research on how participatory tools like whistleblowing can enhance tax compliance and public trust simultaneously. Second, most existing research treats tax enforcement and trust separately rather than examining them jointly in a single model. Third, much of the research is conducted in developed countries, leaving a lack of evidence from developing contexts like Indonesia, where tax morale and trust in tax authorities are still fragile. These gaps highlight the need for an integrated model that incorporates whistleblowing, tax law enforcement, and trust, especially in the Indonesian tax administration context.

In the Indonesian context, these challenges are evident in the inconsistencies of tax return filings and widespread public skepticism toward tax authorities' integrity (Prastiwi et al., 2019). Prior research underscores that credible whistleblowing mechanisms can improve public trust by demonstrating tax authority responsiveness to reports of tax evasion (Latan et

al., 2021). Hence, whistleblowing is not merely an anti-fraud tool but also a means to enhance tax legitimacy and cooperative relationships between tax authorities and taxpayers (Brown et al., 2019).

This study contributes to the literature by examining the combined effects of whistleblowing and tax law enforcement on tax compliance through the mediating role of trust, using the Slippery Slope Framework. The findings will enrich tax compliance theory by positioning public trust as a strategic intermediary between power-based enforcement and participatory compliance strategies. Practically, this research offers policy guidance on strengthening tax authority legitimacy through protective and transparent whistleblowing channels, calibrated law enforcement, and public outreach that can help build sustainable tax compliance in Indonesia. The slippery slope framework incorporates the social psychology tax model methodology. Tax compliance is presumed to be attainable through enhanced authority and confidence. The slippery slope structure comprises three dimensions: authority power, faith in authority, and tax compliance. The interplay among the three dimensions will yield diverse situations (Kirchler et al., 2008). Legitimacy power denotes authority that is seen acceptable, when persons confer respect willingly. Simultaneously, the coercive force of authority is characterized as an endeavor that compels individuals. Within the slippery slope concept, coercive power is in the low-trust domain, whereas legitimizing power is situated in the high-trust domain.

An augmentation of trust can enhance the authority's power, as individuals are more inclined to support the tax authority, exemplified by whistleblowing to disclose tax evasion; conversely, a decline in trust can diminish that power. Augmented power can influence trust. An rise in audit intensity by the tax authority may be perceived as an indication of distrust in taxpayers' honesty. Conversely, when tax authorities assert their enhanced efficiency in identifying tax fraud through the enforcement of justice, taxpayer confidence in the authority will rise (Kirchler et al., 2008). The proposed tax system aims to integrate the cultivation of taxpayer trust to achieve voluntary compliance with supervisory measures to ensure enforced compliance (Prastiwi et al., 2019).

Whistleblowing serves as a mechanism to avert infractions within the Directorate General of Taxes, necessitating employee and public involvement to report such violations. DGT has released PER-22/PJ/2011 about the Obligation to Report Violations and the Management of Whistleblowing within DGT. Whistleblowing aims to enhance the reputation of DGT and restore public confidence. This tool's existence can transform a permissive culture into a corrective culture that is intolerant of infractions (Siringoringo, 2015). The implementation of this system will undoubtedly enhance public awareness, particularly among taxpayers, regarding their tax obligations, as the tax authorities have established a transparent and stringent framework for sanctioning fraud offenders, ensuring that taxpayers do not perceive their compliance as futile.

Starting from the gaps outlined above, it is evident that although prior research has acknowledged the role of whistleblowing in improving tax compliance (e.g., Breuer (2103); Khulsum (2014)), there remains a need for more explicit empirical testing of this relationship in the context of tax law enforcement and public trust, especially under the Slippery Slope Framework. Specifically, while whistleblowing has been recognized as a mechanism for increasing transparency and public confidence, limited attention has been paid to how this participatory measure may strengthen tax authority legitimacy and encourage voluntary compliance. This research aims to address this gap by investigating the direct influence of whistleblowing on taxpayer compliance as part of a broader trust-centered tax enforcement system. Given this context, we propose the following hypothesis:

*H1: Whistleblowing positively influences taxpayer compliance.*

The Slippery Slope Framework places legitimacy authority in the high trust area and coercive power in the low trust sector (Kirchler et al., 2008). Tax law enforcement encompasses tax audits, tax investigations, and penalties. Tax audits are conducted to enforce compliance among taxpayers who neglect their tax responsibilities, serving as measures to secure and enhance tax revenue. A tax inquiry is an extension of the tax audit, conducted to gather preliminary evidence and identify potential violations. The imposition of penalty on noncompliant taxpayers aims to dissuade such behavior. The enforcement of tax legislation is stringent and coercive, ensuring that taxpayers adhere to their fiscal responsibilities. The aforementioned reasoning indicates that tax law enforcement affects taxpayer compliance. Research by Putra & Tjaraka (2020) indicates that law enforcement influences trust in tax agencies, hence enhancing taxpayer compliance. The enforcement of tax law corresponds with study findings Kasper & Alm (2022) indicating that tax audits, regardless of their effectiveness, enhance tax compliance among non-compliant taxpayers.

*H2: Tax law enforcement positively influences taxpayer compliance.*

Whistleblowing is regarded as an element of the trust landscape, as whistleblowers presume that institutions can be relied upon to address abuses and to reveal authentic evidence (Brown et al., 2014). Whistleblowing is perceived as a procedure that fosters trust (Brown et al., 2014). Enhanced trust can augment the authority's power, as public backing for the tax authority facilitates actions such as whistleblowing to reveal tax evasion (Kirchler et al., 2008). Whistleblowing serves as an effective mechanism for curbing tax evasion by tax authorities across multiple nations (Antinyan et al., 2020). Trust is crucial for taxpayers to voluntarily fulfill their tax obligations (Aktaş Güzel et al., 2019; Torgler & Schneider, 2005). Effective tax management by the government fosters taxpayer trust, leading to an increased willingness among taxpayers to fulfill their tax obligations, thereby cultivating a positive relationship between taxpayers and the government (Aktaş Güzel et al., 2019; Torgler & Schneider, 2005). Prior study demonstrates that whistleblowing effectively mitigates tax evasion (Chapkovski et al., 2021). According to the findings of Antinyan et al. (2020) individuals with elevated levels of trust are more likely to engage in whistleblowing upon discovering fraud, hence mitigating tax evasion.

*H3: Trust mediates the relationship between whistleblowing and enhanced taxpayer compliance.*

In circumstances characterized by distrust, authority can indeed serve as the foundation for the development of trust. Consequently, the authority of the tax agency is a significant factor in establishing taxpayer confidence in the tax authority (Lisi, 2014). The Slippery Slope Framework posits that augmented authority can influence trust (Kirchler et al., 2008). Trust is a significant component that can enhance tax compliance (Hakim et al., 2017). Elevated trust will lead to voluntary adherence. Trust in the tax system is established by satisfaction with tax payment outcomes, procedural equity, social norms, and perceived fairness of services by taxpayers. Effective performance by the tax authorities will undoubtedly enhance trust, leading to increased taxpayer commitment to meeting their tax obligations (Prastiwi, 2021). Prior research indicates that the enforcement of tax legislation through audits and suitable penalties is crucial for preventing tax evasion and enhancing compliance (Park & Hyun, 2003). Research conducted by Faizal et al. (2017) indicated that tax compliance rises when residents have confidence in the tax authority. Consequently, trust correlates with the degree of tax compliance.

*H4: Trust mediates the implementation of tax law in enhancing taxpayer compliance.*

## METHODOLOGY

This study employed a quantitative research design using primary data gathered through structured questionnaires distributed to 400 individual taxpayers registered at the DGT East Java I Regional Office. Respondents were selected using purposive sampling to ensure they had direct experience with tax reporting processes. Prior to full-scale data collection, a pilot test was conducted with 30 taxpayers to verify the clarity and relevance of the questionnaire items.

Each construct was measured using previously validated indicators on a five-point Likert scale (1 = strongly disagree to 5 = strongly agree). Specifically, whistleblowing was measured with indicators adapted from Alleyne et al. (2017), which included willingness to report tax violations, willingness to act as a whistleblower, and preference for anonymous and confidential reporting. Tax law enforcement was measured using indicators adapted from Muehlbacher et al. (2011), capturing tax authority competencies in detecting and preventing tax evasion, performing tax audits and oversight, and enforcing tax laws through penalties. Trust was measured based on Mayer et al. (1995) and Muehlbacher et al. (2011), encompassing tax authority ability, benevolence, and integrity. Finally, tax compliance was measured using indicators from Dijke & Verboon (2010) and (Kirchler & Wahl, 2010), which included voluntary tax payment, full disclosure of income, and timely filing of tax returns.

Data were analyzed using Structural Equation Modeling with Partial Least Squares (SEM-PLS) in SmartPLS software. The analysis followed a two-stage process. First, the measurement model (outer model) was tested to assess construct validity and reliability. Convergent validity was assessed by examining indicator outer loadings and Average Variance Extracted (AVE), with all factor loadings exceeding 0.7 and AVE values greater than 0.70, indicating adequate convergent validity (Hair et al., 2017). Discriminant validity was tested using the Fornell–Larcker criterion and cross-loadings to ensure that each construct was empirically distinct (Hair et al., 2017). Reliability was measured using Cronbach's alpha and composite reliability, both of which exceeded the recommended threshold of 0.7, confirming that the constructs were internally consistent (Hair et al., 2017). Second, the structural model (inner model) was estimated to test the hypothesized relationships between constructs. Predictive accuracy was examined using R-squared ( $R^2$ ) values to evaluate the proportion of variance in tax compliance explained by the model.

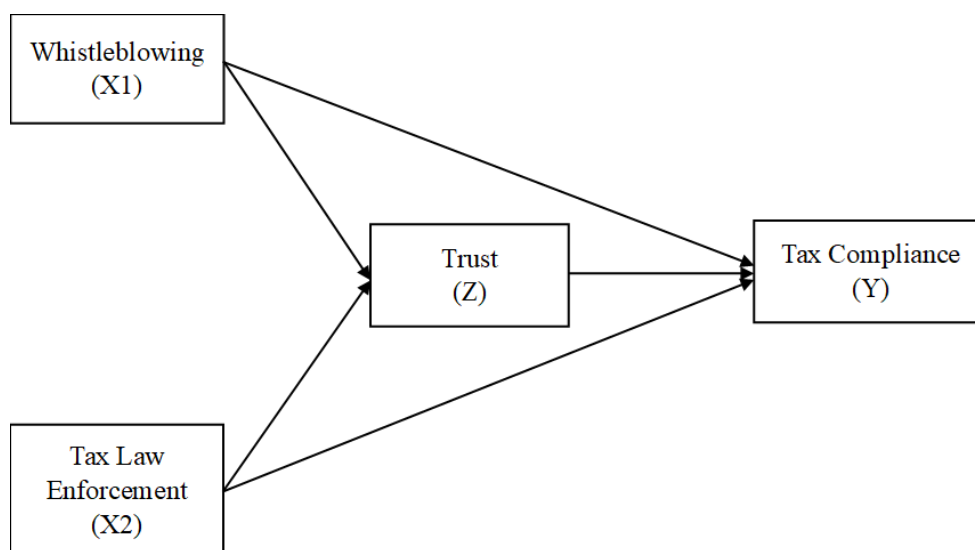


Figure 1 Research Model

## RESULTS AND DISCUSSION

This study classifies respondent characteristics by age, gender, education, occupation, annual income level, and the taxpayer's local tax office. Table 2 presents the characteristics of the sample utilized in this study.

Tabel 2 Respondent Characteristics (Age)

| <b><u>Sample Characteristics</u></b> | <b><u>Total</u></b> | <b><u>Percent</u></b> |
|--------------------------------------|---------------------|-----------------------|
| Age                                  |                     |                       |
| ≤ 20 years                           | 8                   | 2,00                  |
| 21 - 30 years                        | 153                 | 38,25                 |
| 31 - 40 years                        | 83                  | 20,75                 |
| 41 - 50 years                        | 96                  | 24,00                 |
| 51 - 60 years                        | 50                  | 12,50                 |
| 61 - 70 years                        | 10                  | 2,50                  |

The respondents' ages range widely. The largest proportion falls within the 21–30-year age group (38.25%), followed by those aged 41–50 years (24.00%), 31–40 years (20.75%), and 51–60 years (12.50%). Respondents aged 61–70 years and ≤ 20 years represent smaller segments at 2.50% and 2.00%, respectively. This distribution indicates that most taxpayers in the sample are in their productive working years.

Tabel 3 Respondent Characteristics (Gender)

| <b><u>Sample Characteristics</u></b> | <b><u>Total</u></b> | <b><u>Percent</u></b> |
|--------------------------------------|---------------------|-----------------------|
| Gender:                              |                     |                       |
| Male                                 | 185                 | 46,25                 |
| Female                               | 215                 | 53,75                 |

Source: Researcher Data, 2024.

Female respondents slightly outnumber male respondents, comprising 53.75% of the total sample, while males make up 46.25%. This relatively balanced gender representation supports diverse perspectives on tax compliance behavior.

Tabel 4 Respondent Characteristics (Education)

| <b><u>Sample Characteristics</u></b> | <b><u>Total</u></b> | <b><u>Percent</u></b> |
|--------------------------------------|---------------------|-----------------------|
| Education:                           |                     |                       |
| SD                                   | 2                   | 0,50                  |
| SMP                                  | 1                   | 0,25                  |
| SMA                                  | 124                 | 31,00                 |
| D-1                                  | 12                  | 3,00                  |
| D-2                                  | 5                   | 1,25                  |
| D-3                                  | 33                  | 8,25                  |
| D-4                                  | 3                   | 0,75                  |
| S-1                                  | 195                 | 48,75                 |
| S-2                                  | 23                  | 5,75                  |
| S-3                                  | 2                   | 0,50                  |

Source: Researcher Data, 2024.

Educational attainment varies considerably among respondents. Almost half (48.75%) hold an undergraduate degree (S-1), followed by those with a high school qualification (SMA) at 31.00%. Smaller proportions have a diploma (D-3) at 8.25%, a master's degree (S-2) at 5.75%, or other qualifications such as D-1, D-2, D-4, S-3, SD, and SMP, which collectively

make up approximately 5.5% of the sample. The data suggest that most respondents have at least completed senior high school or higher education.

Tabel 5 Respondent Characteristics (Occupation)

| <b><u>Sample Characteristics</u></b> | <b><u>Total</u></b> | <b><u>Percent</u></b> |
|--------------------------------------|---------------------|-----------------------|
| <b><u>Occupation</u></b>             |                     |                       |
| Entrepreneurship                     | 50                  | 12,50                 |
| Employee                             | 248                 | 62,00                 |
| Lecturer                             | 2                   | 0,50                  |
| Teacher                              | 24                  | 6,00                  |
| Doctor                               | 1                   | 0,25                  |
| Nurse                                | 2                   | 0,50                  |
| ASN                                  | 36                  | 9,00                  |
| TNI                                  | 12                  | 3,00                  |
| Others                               | 25                  | 6,25                  |

Source: Researcher Data, 2024.

In terms of occupation, the largest group is employees (62.00%), indicating that the majority of respondents are employed in the formal sector. This is followed by entrepreneurs (12.50%), civil servants (ASN) at 9.00%, and teachers at 6.00%. Smaller segments include military personnel (TNI) at 3.00%, as well as lecturers, nurses, doctors, and other professions, suggesting a broad range of work backgrounds.

Tabel 6 Respondent Characteristics (Income)

| <b><u>Sample Characteristics</u></b>  | <b><u>Total</u></b> | <b><u>Percent</u></b> |
|---------------------------------------|---------------------|-----------------------|
| <b><u>Income Level (per year)</u></b> |                     |                       |
| < Rp60,000,000                        | 289                 | 72,25                 |
| Rp60,000,000 - Rp250,000,000          | 92                  | 23,00                 |
| Rp250,000,000 - Rp500,000,000         | 17                  | 4,25                  |
| Rp500,000,000                         | -                   |                       |
| Rp5,000,000,000                       | 2                   | 0,50                  |
| More than Rp5,000,000,000             | 0                   | 0,00                  |

Source: Researcher Data, 2024.

Regarding annual income, the majority of respondents (72.25%) earn less than IDR 60 million per year, indicating a concentration of lower- to middle-income individuals. About 23.00% earn between IDR 60 million and IDR 250 million, while 4.25% earn between IDR 250 million and IDR 500 million annually. Only 0.50% have an income range of IDR 500 million to IDR 5 billion, and none report earning more than IDR 5 billion per year. This distribution reflects the income levels typical of regional taxpayers.

Tabel 7 Respondent Characteristics (Tax Office Registration)

| <b><u>Sample Characteristics</u></b>           | <b><u>Total</u></b> | <b><u>Percent</u></b> |
|------------------------------------------------|---------------------|-----------------------|
| <b><u>Registered as a taxpayer at KPP:</u></b> |                     |                       |
| KPP Pratama Genteng                            | 2                   | 0,50                  |
| KPP Pratama Gubeng                             | 50                  | 12,50                 |
| KPP Pratama Karangpilang                       | 57                  | 14,25                 |
| KPP Pratama Krembangan                         | 23                  | 5,75                  |
| KPP Pratama Mulyorejo                          | 82                  | 20,50                 |
| KPP Pratama Rungkut                            | 45                  | 11,25                 |
| KPP Pratama Sawahan                            | 27                  | 6,75                  |

|                           |    |       |
|---------------------------|----|-------|
| KPP Pratama Sukomanunggal | 73 | 18,25 |
| KPP Pratama Tegalsari     | 20 | 5,00  |
| KPP Pratama Wonocolo      | 21 | 5,25  |

Source: Researcher Data, 2024.

Respondents were registered at various tax offices (KPP) under the DGT East Java I Regional Office. The most significant proportion comes from KPP Pratama Mulyorejo (20.50%) and KPP Pratama Sukomanunggal (18.25%), followed by KPP Pratama Karangpilang (14.25%), KPP Pratama Gubeng (12.50%), and KPP Pratama Rungkut (11.25%). Smaller percentages come from other tax offices, such as KPP Pratama Sawahan, KPP Pratama Krembangan, KPP Pratama Tegalsari, KPP Pratama Wonocolo, and KPP Pratama Genteng. This distribution reflects a diverse representation across multiple tax offices in the region. The test results obtained through SEM-PLS yield the following findings.

#### A. Evaluation of the Measurement Model (*Outer Model*)

This study employed convergent validity and discriminant validity as the methods for testing validity. In this study, reliability testing employs composite reliability. The convergent validity assessment is conducted by examining the criteria for the value of the outer loadings. Table 8 displays the findings of the convergent validity assessment.

| Table 8 Outer Loadings Value |       |       |       |       |
|------------------------------|-------|-------|-------|-------|
|                              | TC    | TLE   | TR    | WB    |
| TR1                          |       |       | 0,737 |       |
| TR2                          |       |       | 0,873 |       |
| TR3                          |       |       | 0,912 |       |
| TR4                          |       |       | 0,861 |       |
| TR5                          |       |       | 0,839 |       |
| X1-1                         |       |       |       | 0,721 |
| X1-2                         |       |       |       | 0,791 |
| X1-3                         |       |       |       | 0,774 |
| X1-4                         |       |       |       | 0,817 |
| X1-5                         |       |       |       | 0,802 |
| X1-6                         |       |       |       | 0,794 |
| X2-1                         |       | 0,729 |       |       |
| X2-2                         |       | 0,865 |       |       |
| X2-3                         |       | 0,854 |       |       |
| X2-4                         |       | 0,817 |       |       |
| Y-1                          | 0,841 |       |       |       |
| Y-2                          | 0,882 |       |       |       |
| Y-3                          | 0,921 |       |       |       |
| Y-4                          | 0,910 |       |       |       |
| Y-5                          | 0,875 |       |       |       |

Source: SmartPLS output, 2024

The threshold for the value of significant and qualified Outer Loadings is set at  $> 0.7$  (Hair et al., 2014; Latan & Ramli, 2013; Mardiana & Faqih, 2019). The table above indicates that all indicators exhibit outer loading values exceeding 0.7, thereby satisfying the criteria for convergent validity and confirming their validity.



Testing for discriminant validity involves examining the criteria outlined in the Fornell-Larcker Criterion and analyzing the Cross Loading table. The results of the discriminant validity testing are presented in Table 9.

Table 9 Fornell-Larcker Criterion Value

|            | <b>TC</b> | <b>TLE</b> | <b>TR</b> | <b>WB</b> |
|------------|-----------|------------|-----------|-----------|
| <b>TC</b>  | 0,886     |            |           |           |
| <b>TLE</b> | 0,269     | 0,818      |           |           |
| <b>TR</b>  | 0,481     | 0,619      | 0,846     |           |
| <b>WB</b>  | 0,461     | 0,391      | 0,360     | 0,784     |

Source: SmartPLS output, 2024

According to the data presented in table 4, each latent construct value exceeds the values of the other latent constructs. This suggests that the requirements of the Fornell-Larcker Criterion have been satisfied.

Furthermore, an additional criterion for assessing discriminant validity involves examining the values of cross loadings. The cross loadings value is deemed acceptable when each latent construct exhibits a higher value than those of other latent constructs (Hair et al., 2011, 2014; Sarstedt et al., 2014). The values for cross loadings are displayed in the table below.

Table 10 *Cross Loadings*

|             | <b>TC</b> | <b>TLE</b> | <b>TR</b> | <b>WB</b> |
|-------------|-----------|------------|-----------|-----------|
| <b>TR1</b>  | 0,542     | 0,414      | 0,737     | 0,355     |
| <b>TR2</b>  | 0,338     | 0,526      | 0,873     | 0,286     |
| <b>TR3</b>  | 0,350     | 0,579      | 0,912     | 0,287     |
| <b>TR4</b>  | 0,410     | 0,543      | 0,861     | 0,300     |
| <b>TR5</b>  | 0,383     | 0,552      | 0,839     | 0,287     |
| <b>X1-1</b> | 0,367     | 0,242      | 0,232     | 0,721     |
| <b>X1-2</b> | 0,409     | 0,288      | 0,284     | 0,791     |
| <b>X1-3</b> | 0,356     | 0,370      | 0,336     | 0,774     |
| <b>X1-4</b> | 0,315     | 0,388      | 0,321     | 0,817     |
| <b>X1-5</b> | 0,356     | 0,251      | 0,226     | 0,802     |
| <b>X1-6</b> | 0,358     | 0,288      | 0,282     | 0,794     |
| <b>X2-1</b> | 0,256     | 0,729      | 0,456     | 0,460     |
| <b>X2-2</b> | 0,166     | 0,865      | 0,492     | 0,332     |
| <b>X2-3</b> | 0,215     | 0,854      | 0,541     | 0,260     |
| <b>X2-4</b> | 0,240     | 0,817      | 0,529     | 0,240     |
| <b>Y-1</b>  | 0,841     | 0,225      | 0,461     | 0,380     |
| <b>Y-2</b>  | 0,882     | 0,235      | 0,419     | 0,389     |
| <b>Y-3</b>  | 0,921     | 0,218      | 0,402     | 0,398     |
| <b>Y-4</b>  | 0,910     | 0,235      | 0,404     | 0,422     |
| <b>Y-5</b>  | 0,875     | 0,274      | 0,440     | 0,449     |

Source: SmartPLS output, 2024

Table 5 indicates that the cross loadings value for each construct exceeds that of other latent constructs, thereby satisfying the criteria for cross loadings values.

The reliability of a construct can be assessed through two methods: Cronbach's alpha and composite reliability. A qualified composite reliability value is defined as exceeding 0.7, which

is corroborated by a Cronbach's alpha value  $> 0.7$  (Hair et al., 2011, 2014; Sarstedt et al., 2014). Table 11 displays the outcomes of the reliability assessment.

Table 11 Construct *Reliability* and *Validity*

|            | <b>Cronbach's Alpha</b> | <b>rho_A</b> | <b>Composite Reliability</b> | <b>Average Variance Extracted (AVE)</b> |
|------------|-------------------------|--------------|------------------------------|-----------------------------------------|
| <b>TC</b>  | 0,931                   | 0,932        | 0,948                        | 0,785                                   |
| <b>TLE</b> | 0,834                   | 0,836        | 0,890                        | 0,669                                   |
| <b>TR</b>  | 0,899                   | 0,899        | 0,926                        | 0,716                                   |
| <b>WB</b>  | 0,874                   | 0,875        | 0,905                        | 0,614                                   |

Source: SmartPLS output, 2024

The data in table 6 indicate that the composite reliability exceeds 0.7, and Cronbach's alpha also exceeds 0.7. All constructs in this study have satisfied the necessary criteria and demonstrate reliability.

### B. Structural Model Evaluation (*Inner Model*)

This study's inner model test stages include assessing model goodness and conducting hypothesis testing. The quality of the model test is assessed by examining the R-square value. The R-square value indicates the extent to which the independent latent variable influences the dependent variable. A higher  $R^2$  value indicates a more effective prediction model and enhances the proposed research model. The value of  $R^2$  is assessed based on specific criteria: a value of 0.75 indicates substantial (strong) correlation, 0.50 signifies moderate correlation, and 0.25 reflects weak correlation (Hair et al., 2014). The table below displays the outcomes of the R-square analysis.

Table 12 *R-square* value

|           | <b>R Square</b> | <b>Criteria</b> |
|-----------|-----------------|-----------------|
| <b>TR</b> | 0,400           | Weak            |
| <b>TC</b> | 0,339           | Weak            |

Source: SmartPLS output, 2024

The data presented in the table above indicates that the trust and tax compliance variables exhibit a weak R-square category value. The analysis indicates that the influence of the whistleblowing and tax law enforcement variables on predicting trust stands at 40%. Additionally, the R-square value for the tax compliance variable stands at 0.339, indicating that the combined influence of whistleblowing, tax law enforcement, and trust in predicting tax compliance accounts for 33.9% of the variance.

The analysis in this study involved testing hypotheses by focusing on the significance value of the relationships between variables, including both direct and indirect effects. The results of hypothesis testing are displayed in Table 13.

Table 13 Inter-variable Relationship Value (Direct Effect)

|                     | <b>Original Sample (O)</b> | <b>Sample Mean (M)</b> | <b>Standard Deviation (STDEV)</b> | <b>T Statistics</b> | <b>P Values</b> |
|---------------------|----------------------------|------------------------|-----------------------------------|---------------------|-----------------|
| <b>TLE -&gt; TC</b> | -0,145                     | -0,144                 | 0,054                             | 2,687               | <b>0,007</b>    |
| <b>TLE -&gt; TR</b> | 0,565                      | 0,561                  | 0,047                             | 12,099              | <b>0,000</b>    |
| <b>TR -&gt; TC</b>  | 0,442                      | 0,443                  | 0,049                             | 9,092               | <b>0,000</b>    |

|                    |       |       |       |       |              |
|--------------------|-------|-------|-------|-------|--------------|
| <b>WB -&gt; TC</b> | 0,358 | 0,360 | 0,055 | 6,486 | <b>0,000</b> |
| <b>WB -&gt; TR</b> | 0,139 | 0,144 | 0,048 | 2,886 | <b>0,004</b> |

Source: SmartPLS output, 2024

Table 14 presents the results of the indirect tests.

Table 14 Value of Relationship Between Variables (*Indirect Effect*)

|                              | <b>Original<br/>Sample<br/>(O)</b> | <b>Sample<br/>Mean<br/>(M)</b> | <b>Standard<br/>Deviation<br/>(STDEV)</b> | <b>T<br/>Statistics</b> | <b>P<br/>Values</b> |
|------------------------------|------------------------------------|--------------------------------|-------------------------------------------|-------------------------|---------------------|
| <b>TLE -&gt; TR -&gt; TC</b> | 0,250                              | 0,249                          | 0,038                                     | 6,652                   | <b>0,000</b>        |
| <b>WB -&gt; TR -&gt; TC</b>  | 0,061                              | 0,064                          | 0,022                                     | 2,779                   | <b>0,006</b>        |

Source: SmartPLS output, 2024

Based on the statistical results shown in Tables 13 and 14, it can be concluded that:

1. Whistleblowing positively influences taxpayer compliance.

The analysis revealed that whistleblowing (WB) has a significant positive influence on tax compliance (T Statistics = 6.486, P = 0.000). The findings of this study support the positive influence of whistleblowing on tax compliance, which is consistent with previous research indicating that whistleblowing mechanisms enhance tax transparency and public trust (Khulsum, 2014; Breuer, 2013; Latan et al., 2021). This aligns with the Slippery Slope Framework, which posits that legitimate authority and cooperative measures lead to higher voluntary compliance (Kirchler et al., 2008). However, while these findings highlight the potential of whistleblowing as a participatory compliance tool, prior studies note that public awareness of whistleblowing systems in Indonesia remains low (Siringoringo, 2015). The present research confirms this issue and suggests that tax authorities need to intensify education and socialization to fully leverage whistleblowing as a compliance-enhancing mechanism.

2. Tax law enforcement positively influences taxpayer compliance.

The analysis revealed that tax law enforcement (TLE) has a significant negative influence on tax compliance (T Statistics = 2.687, P = 0.007). Contrary to some prior research that suggests tax enforcement improves compliance (Gangl et al., 2015; Kasper & Alm, 2022), this study found a negative relationship between tax law enforcement and taxpayer compliance. This is consistent with the findings of Prastiwi et al. (2019), who noted that excessive audits and harsh penalties may foster a climate of suspicion and resistance. The discrepancy may be explained by contextual differences: under Indonesia's current tax administration climate, taxpayers may perceive enforcement as overly punitive, especially in the absence of complementary trust-building measures. This result underscores that coercive power must be accompanied by fair procedures and transparent communication to avoid diminishing tax morale.

3. Whistleblowing can increase taxpayer compliance through trust mediation.

The analysis revealed that trust partially mediates the relationship between whistleblowing (WB) and tax compliance (TC) with a significant indirect effect (T Statistics = 2.779, P = 0.006). This study confirms that trust partially mediates the relationship between whistleblowing and tax compliance. The result is in line with Antinyan et al. (2020) and Latan et al. (2021), who highlight the role of trust in transforming public reporting into greater tax adherence. Trust-building measures, such as transparency and responsive follow-up on reports, encourage cooperative behavior among taxpayers. Our findings also support the Slippery Slope Framework's argument that trust and power must work synergistically to promote sustained

tax compliance (Kirchler et al., 2008). Differences from earlier literature, if any, may relate to tax administration cultures and the legal protections given to whistleblowers, which can influence public willingness to report tax infractions.

#### 4. Trust mediation in tax law enforcement to increase taxpayer compliance.

The findings indicate that trust fully mediates the relationship between tax law enforcement (TLE) and tax compliance (TC) with a significant indirect effect (T Statistics = 6.652,  $P = 0.000$ ). This research found that trust fully mediates the relationship between tax law enforcement and tax compliance, turning a negative direct effect into a positive indirect effect. These findings are in accordance with Lisi (2014) and Muehlbacher et al. (2021), who argue that tax authority power can enhance compliance when it is perceived as legitimate and fair. Previous studies conducted in jurisdictions with transparent and fair tax enforcement systems also report that increased authority power improves trust and, consequently, voluntary tax compliance (Kasper & Alm, 2022). The current research implies that trust is the critical mechanism by which enforcement can be re-framed from a “cops and robbers” dynamic into a cooperative relationship.

### Discussion

The present study reveals four key findings that offer new insights into tax compliance in the Indonesian context. First, whistleblowing was found to significantly improve tax compliance. This aligns with earlier research by Khulsum (2014) and Latan et al. (2021), who argue that whistleblowing mechanisms enhance transparency and public trust, encouraging taxpayers to comply voluntarily. However, this finding differs slightly from Siringoringo (2015), who noted that public awareness of whistleblowing systems in Indonesia is limited. Our results suggest that even under such circumstances, the mere existence of a formal whistleblowing channel can still foster a sense of collaborative tax governance. This implies that future policy should not only establish such mechanisms but also invest in awareness campaigns to fully leverage their compliance-enhancing potential.

Second, tax law enforcement was shown to negatively influence tax compliance, which supports the findings of Prastiwi et al. (2019) but contrasts with Kasper & Alm (2022) and Gangl et al. (2019), who suggest that strict tax enforcement typically improves compliance. Our results highlight a critical contextual difference: in Indonesia, coercive tax enforcement may be perceived as overly punitive, fostering suspicion and tax resistance rather than cooperation. This underscores the importance of balancing tax authority power with transparent, fair procedures and communication. Practically, tax agencies may need to rethink their enforcement strategies by embedding more taxpayer-centric and trust-building approaches.

Third, this study confirms that trust partially mediates the relationship between whistleblowing and tax compliance, reinforcing the arguments by Antinyan et al. (2020) and Latan et al. (2021). Trust acts as a psychological bridge that converts whistleblowing into cooperative tax behavior. This partial mediation implies that trust can amplify the effectiveness of participatory tools, encouraging tax authorities to design enforcement policies that also build taxpayers' confidence. The present findings contribute theoretically to the Slippery Slope Framework by demonstrating that participatory measures can enhance tax compliance only when they are supported by public trust.

Finally, trust was also found to fully mediate the relationship between tax law enforcement and tax compliance. This corroborates Lisi (2014) and Muehlbacher et al. (2021), who argue that authority power must be perceived as legitimate to achieve voluntary compliance. Even though direct coercive enforcement reduced tax compliance, its negative effects were reversed when tax authority actions built taxpayer trust. This confirms that the

interplay of authority power and trust is central to sustainable tax compliance, as theorized in the Slippery Slope Framework (Kirchler et al., 2008).

Overall, this study offers important contributions. Theoretically, it extends tax compliance literature by empirically demonstrating trust's mediating role under the Slippery Slope Framework and by highlighting whistleblowing as a participatory enforcement mechanism. Empirically, the findings fill a gap in understanding tax behavior in the Indonesian context, where strict enforcement alone is counterproductive. Practically, the research underscores the need for tax authorities to implement transparent, fair enforcement and credible whistleblowing mechanisms as part of a holistic strategy to enhance public trust. This is the most important part of a scientific journal article, as it underscores the significance of this research for theory, policy, and future tax administration practice.

## CONCLUSION

This investigation provides several significant insights into the factors affecting taxpayer compliance at the Regional Office of the Directorate General of Taxes (DGT) East Java I. The findings confirm that a robust whistleblowing mechanism enhances transparency and accountability, encouraging compliant behavior among taxpayers. However, to foster a broader and more sustainable impact, the implementation of whistleblowing must be optimized by improving public awareness and protecting whistleblowers.

In contrast, this study found that tax law enforcement, when exercised in a coercive or threat-oriented manner, has a considerable adverse effect on compliance. Excessive penalties and audits can create antagonism between tax authorities and taxpayers, subsequently eroding tax morale. This underscores the need for tax law enforcement policies that strike a balance between deterrence and education to promote voluntary compliance. Moreover, the findings highlight that trust mediates the relationships between whistleblowing and tax law enforcement on tax compliance. Building and maintaining public trust through transparent procedures, responsive tax services, and consistent communication is vital to creating a sustainable tax environment that supports voluntary tax compliance.

Theoretically, this article advances tax compliance theory, especially within the Slippery Slope Framework, by integrating whistleblowing into the model and demonstrating the mediating role of trust. This contribution enhances our understanding of how participatory reporting mechanisms and authority power interact to shape taxpayer behavior. Practically, the findings provide actionable guidance for tax authorities and policymakers to strengthen whistleblower protections, implement fair tax law enforcement, and design communication strategies that build long-term public trust.

Despite its contributions, this research has several limitations. The data were gathered through questionnaires distributed to 10 tax offices instead of the intended 11 due to administrative constraints, resulting in an uneven sample distribution. Additionally, some questionnaires were completed without direct supervision due to regulations requiring CS-mediated distribution, which may have led to misinterpretations of certain questions or measurement items.

Future research could address these limitations by employing mixed-methods designs (e.g., interviews and case studies) to gain deeper insights into taxpayer perceptions and behaviors. Researchers may also examine the effects of globalization, elite tax evasion, and digital tax services on tax compliance across diverse regional and international contexts. Furthermore, longitudinal or comparative studies could help establish causality and evaluate how enhancements to whistleblowing mechanisms and tax law enforcement policies evolve public trust and compliance over time.

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