E- GOVERNMENT TRUST MODEL TOWARDS TAXPAYERS COMPLIANCE IN SOUTH SULAWESI PROVINCE, INDONESIA

(MODEL KEPERCAYAAN E-KERAJAAN KE ARAH PEMATUHAN PEMBAYAR CUKAI DI PROVINSI SULAWESI SELATAN, INDONESIA)

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Abstract

The taxpayers compliance becoming the interesting issueto be studiedby all practitioners, the Ministry of Finance andDirectorate of General for Taxation of Indonesia, policymakers, academics, tax practitioners, and public communities as general.Many strategies have been done by Indonesia Government to improve the effectiveness; efficiency and accountability of the taxation service, but the taxpayers compliance have not been developing optimally. This article is aimed to examine the impact of e-Government towards tax payer compliance in South Sulawesi Province. This research using the theory of e-Government typology in developing the taxpayers' compliance. It has five dominant factors which influence the taxpayers' compliance namely trust in stored data, trust in transaction, trust in system, trust in service, and trust in government organization.The main focus of this article is to measure the influence of e-Government trust towards taxpayer compliance. The populations of this research consist of taxpayers who have registered by the Tax Office Service at Pratama Tax Office of Makassar, South Sulawesi Province. The locus of this study involving three areas is that South of Makassar, Maros, and Palopo. The total of population amounted 2.400 both personal and corporate income taxpayers.The sample methods are using random sampling and the samples are gained by using Krejcie table in the margin of errors is α = 0.05. The sample total of this research is 384. The data have gained from the close-ended questions using a five-point Likert scale (0-4) with end points of "strongly agree" and "strongly disagree" to address respondents' reflection of each question. Data are analysing by using the path analysis in the way of to prove the regression coefficient for each dimension of e-Government trust toward the compliance of taxpayers in paying tax. The result findings confirms e-Governmenttrust consist of five dimensions such as trust in store data, trust in transaction, trust in system, trust in services, and trust in government organizationhave positiveand significant influence towardtaxpayers compliance. This article recommends that e-Government trust should be increased to develop the taxpayers' compliance at South Sulawesi Province

Keywords: E-government trust, trust in stored data, trust in transaction, trust in services, trust in government organization, tax compliance

Abstrak

Pematuhan pembayar cukai menjadi isu yang menarik untuk dipelajari oleh semua pengamal, Kementerian Kewangan dan Direktorat Jenderal Perpajakan Indonesia, pembuat kebijakan, akademik, pengamal pajak, dan masyarakat umum secara umum. Banyak strategi telah dilakukan oleh Kerajaan Indonesia untuk meningkatkan keberkesanan; kecekapan dan akauntabiliti perkhidmatan cukai, tetapi pematuhan pembayar cukai tidak berkembang secara optimum. Artikel ini bertujuan untuk menilai impak e-Government terhadap pematuhan pembayar pajak di Provinsi Sulawesi Selatan. Kajian ini menggunakan teori tipologi e-Kerajaan dalam membangun pematuhan pembayar cukai. Ia mempunyai lima faktor utama yang mempengaruhi pematuhan pembayar cukai iaitu kepercayaan pada data yang tersimpan, kepercayaan dalam transaksi, kepercayaan dalam sistem, kepercayaan dalam pelayanan, dan kepercayaan dalam organisasi pemerintah. Tumpuan utama artikel ini adalah untuk mengukur pengaruh kepercayaan e-Government ke arah pematuhan pembayar cukai. Populasi penelitian ini terdiri dari pembayar pajak yang telah terdaftar oleh Kantor Pelayanan Pajak di Kantor Pajak Pratama Makassar, Provinsi Sulawesi Selatan. Lokus kajian ini melibatkan tiga kawasan iaitu Selatan Makassar, Maros, dan Palopo. Jumlah penduduk berjumlah 2.400 kedua-dua pembayar cukai pendapatan peribadi dan korporat. Kaedah sampel menggunakan pensampelan rawak dan sampel yang diperoleh dengan menggunakan jadual Krejcie dalam margin ralat ialah α = 0.05. Sampel keseluruhan kajian ini adalah 384. Data diperoleh dari soalan-soalan yang hampir-hampir menggunakan skala Likert lima mata (0-4) dengan titik akhir "sangat setuju" dan "sangat tidak setuju" untuk menangani pantulan responden setiap soalan. Data menganalisis dengan menggunakan analisa laluan dalam cara untuk membuktikan pekali regresi untuk setiap dimensi kepercayaan e-Kerajaan ke arah pematuhan pembayar cukai dalam membayar cukai. Penemuan hasil mengesahkan e-Governmenttrust terdiri daripada lima dimensi seperti kepercayaan pada data kedai, kepercayaan dalam transaksi, kepercayaan dalam sistem, kepercayaan dalam perkhidmatan, dan kepercayaan dalam organisasi pemerintah mempunyai pengaruh positif dan signifikan terhadap pematuhan peminjam. Artikel ini mencadangkan agar kepercayaan e-Kerajaan perlu ditingkatkan untuk membangunkan pematuhan pembayar cukai di Provinsi Sulawesi Selatan

Kata kunci: *Kepercayaan E-kerajaan, kepercayaan pada data yang disimpan, amanah transaksi, kepercayaan dalam perkhidmatan, kepercayaan dalam organisasi kerajaan, pematuhan cukai*

INTRODUCTION

Nowadays, trust ingovernment and tax authorities need to be nurtured through the establishment of a professional, credible, and accountable state agency of income and redistribution of equitable and equitable income (Kirchler, 2007). As a fact, it is not easy to achieve the taxpayers compliance, because there were a classic adage that *"no one likes to pay tax"*, but all agree that taxes are very important and beneficial to the public interest. There is no country to be developed without tax, so then the tax becomes the main resources for government especially in developing countries. The topic of tax compliance occupies minds of researchers all overthe globe. Tax compliance literature is rather extensive in identifyinga broad list of variables influencing tax compliance behavior (Kostritsa& Joanneum, 2012). In behavioral research in tax compliance has been attractive to be continued to study especially to focus on similar factors while explaining the response in terms of prospect theory (Jackson & Hatfield, 2005), and accountability (Sanders et al. 2008). Another expert found that individual' compliance intention decision is influenced by social factors (Torgler 2007).

Another research conducted by Torgler (2003b) and Kornhauser (2007) confirmed that the need for more research in the area of "tax morale" which is defined as the influence of non-economic factors, but another factor may be combined bothin social and behavioral factorson compliance decisions. So that, the main argumentation of this article is that the compliance of taxpayers intention are depending on the citizen trust in government. As they have trusted to the

government performance in tax services, they would have obeyed the regulation or policy tax. In this case, the tax institutionin Indonesia which has a power and authority to manage taxation should be pay attention more comprehensively about the citizen interest.

As fact that the social norms and behaviors of taxpayers influence a taxpayer's perception regarding tax compliance. Therefore, they become the engine of citizen to comply paying tax. Actually, there is one of the major themes in current political debates centers on the notion of tax is that the "fairness" of government in deciding the policy and the service of tax. Kirchler, Hoelzl, and Wahl (2008) developed a model of tax compliance with the slippery slope framework. The model uses three dimensions, namely: the government as power of authorities, trust in authorities, and tax compliance.Trust in government can have positive consequences for the state; one potential positive consequence is increased taxpayer compliance. Torgler (2007) argued that a taxpayer's relationship with government, including their trust in government, was an important consideration when examining voluntary tax compliance. Other empirical research found that trust in the government had a significant influence on tax compliance (Jackson &Milliron, 1986; Levi, 1998). The research in public administration about trust to the government found that trust affects policy choice and helps determine how much power citizens grant to local administrators (Cooper, et, al, 2008).Tahili, et al, (2018) found that goodwill trust may enhance the institution performance effectiveness in policyimplementationnetworks.Meanwhile, there is a little research carry out in public administration about trust in government towards the taxpayers compliance.

In Indonesia there is a system of tax is Taxation in Indonesia is built on the principle of mutual cooperation (gotong royong). Since 1984 Indonesia has adopted a self-assessment system that gives trust to taxpayers to calculate, self calculating, paying, and self-report the tax payable. The role of tax authorities is to carry out the functions of coaching, research, supervision, and implementation of administrative sanctions. But, as a matter of fact, like in South Sulawesi Province, been facing a decrease of taxpayers compliance. It can be proved by the empirical research found that tax compliance is extremely low in Indonesia (Rahmany, 2014).

According to the datathat since the last three years there has been an increase in taxpayer non-compliance. In 2016, the total Personal and Corporate Income Tax 77.942, while it just only 41.217 persons have been paid tax, and the 36.725 did not obey to pay tax or non-compliance. There is one reason why the taxpayers did not pay tax is that they did not trust to the government especially the institution to manage the tax system, the complexity of tax regulation, and the awareness of taxpayers (Pratama Makassar Tax Office Service, 2018).

In global perspective, trust has become the important research topic in e-government. Park (2008) in his research gives enrichment of the literature of trust in e-government. He emphasizes the value and need of trust for the successful adoption of the government institution and using it as the main aspect of e-government. Actually, there is a scholar has proposed a models of trust in e-government (Tan, et al, 2008). In his model, trust has been addressed as a single construct to associate with the e-government in general.

For Indonesia Government has undertaken the strategy to develop the taxpayer compliance through tax service innovation. The innovation of tax public services through e-Government such e-filling and e-billing policy. Accordingly, this policy can be said relatively new, and e-Government in Indonesia has undergone with the bureaucratic complexity initiatives to be fully implemented in all regions of Indonesia and tax agencies. Many observers has confirmed that the e-Government in tax service play an important role in the essence of taxation in public service. However, based on the literature review showed that the e-Government trust towards taxpayer compliance has limited to study especially to measure the impact of dimension e-Government trust on taxpayers compliance. Based on this argumentations, this article purposes to analyze the impact of e-government trust towards taxpayers compliancefor national taxes policyfor both personal income tax and corporate income taxin South Sulawesi Province.In this article e-Government trust involves five dimension of e-Government trust typology namely; trust in stored data, trust in transaction, trust in system, trust in services, and trust in government organization. Each dimensions will be

analyzed their influence toward the taxpayers compliance. In the taxpayers compliance can be measured by using Gunadi's works using four aspects of taxpayers compliance namely;   (1) Compliance to register as a taxpayer, (2) compliance with refund of e-filing (e-fillling/e-biling); (3) compliance in the calculation and payment of tax payable, and (4) compliance inpayment of arrears.

LITERATURE REVIEW

E-Government Definition

According to the E-government literature, there are various definition relate to elaborate the e-Government definition. In a global perspective, World Bank (2006) has defined that e-government as the effort of government to use the open access information easily and communications technologies to improve the efficiency, effectiveness, transparency and accountability of government. It has been defined in various ways depending on the contexts in which it is applied. In 2007, at least 30% of citizen in Organization and Economic Cooperation Development (OECD) countries has used the internet to interact and communicate the government programs and activities to provide the high benefit for public service as citizen interest (OECD, 2008). Essentially, e-government can be seen as simply the web-based application to provide interactive exchanges between public institutions and citizens, business partners, and other government agencies by transforming the conventional public services to improve the access and delivery of the service (Tan &Benbasat, 2009).

E-Government Trust

Trust in government is very important dimension to develop the taxpayers compliance in Indonesia. There are many research in different discipline have been done some researches concerning to the trust in government towards taxpayers morale in developed countries, such as; New Zealand (Woodward & Schneider, 2015), US (Jimenez &Iyer, 2016) and Australia (Murphy, 2003). Rousseau, et al.,(1998) defined trust as a psychological state comprising the intention to accept vulnerability basedupon positive expectations of the intentions of another. The dominant research paradigm exploring the link between trust and fairness suggests that trustis a consequence of fairness (Holtz, 2013). Mayer, Davis & Schoorman (1995) suggested that there are three factors of trust model such as ability, benevolence, and integrity. The dominant theory in tax compliance literature is that perceptionof fairness in the tax system increases an individual's trust in government and consequently has a positive influence on compliance (Jimenez & Iyer, 2016).

Trust is that it is the willingness of a party to expose itself to the possibility of being exploited by another party (Bannister & Connoly, 2011). Badu & Chariye (2015) based on their research found that trust is significantly influences tax compliance attitude in Ethiopia. Torgler (2012) has been conducted many researches about the affect of tax morale in cross-national studies in developing and transition countries. He found that tax morale is significantly influences the compliance intention of taxpayers. Grimsley & Meehan (2007) has found on his research that trust in government has been also analyzed and measuring in some evidence works, they confirmed that it has been a necessary variable correlated with e-government and affected it. In this case, we can say that between trust in government and e-government trust has intercorrelated each other.

In measuring the impact of e-Government trust towards taxpayers compliance, we use a theory of e-government trust typology (Papadopoulou, Nikolaidou, &Martakos, 2010) stated that each trust type is delineated into its dimensions, thus providing a set of requirements that should be met for the establishment of the respective trust type. The typology of e-Government trust consists of seven dimensions namely; trust in stored data, trust in transaction, trust in service, trust in information, trust in system, trust in government organization, and institution-based trust.

The summary of its definition and dimensions or requirements may present in the following table:

Table 1. Definition and dimensionsof e-Government trust typology

Trust type	Definition	Dimensions/Requirements
Trust in stored data	Trust in the specific e-government stored data management (data in storage/data access and usage)	authentication, authorization, confidentially, validity, integrity,
Trust in service	Trust in the specific e-government service	Problem responsiveness, transparency, efficiency, usefulness
Trust in Information	Trust in the information provided by e-government (information quality)	Information reliability, relevance, understandability, accuracy,
Trust in system	Trust in the system/infrastructure of the government organization	Correctness, security, accountability, response time
Trust in transaction	Trust in the e-government transaction (data in transit/data transmission)	Confidentiality, non-repudiation, privacy, security
Trust in government organization	Trust in the specific government agency	Benevolence, competence, integrity, predictability
Institution-based trust	Trust in the institutional system supporting e-government	Legal framework, third-party guarantees, international standards, directives

Source: Adopted from Papadopoulou, Nikolaidou, &Martakos, 2010.

Based on the e-government trust typology, we have seen that there are seven dimensions of e-government trust typology. Meanwhile, if we looked at the fact in the South Sulawesi Province, at least five dimension of E-Government System trust should be enhanced in order to achieve the high taxpayers' compliance. In the following description, we elaborate the five important dimensions of E-Government Trust typology which are very necessary to measure. In other words, the five typology of e-government trust dimensions needed to be developed by the Office of Taxation Services in South Sulawesi Province.

1. Trust in stored data

Trust in stored data refers to the extent that a taxpayer or group may trust that the data collection and stored are effectively protected from potentials threats. In the dimension of trust in stored data means that the data stored can be accessed easily, disclosed, altered used by unauthorized people or groups and it has needed by the purposes of others and the data are safely and secure (Papadopoulou, Nikolaidou, &Martakos, 2010). The dimension of trust in stored data such as; authentication, authenticity, authorization, identify management, confidentially, privacy, integrity. Based on this argumentation, so then, we can describe a hypothesis as follows:

H1: Trust in stored data has positive effect toward taxpayers compliance in South Sulawesi Province.

2. Trust in transactions

Papadopoulou, Nikolaidou, & Martakos (2010) argued that a major aspect of trust in e-government involves the communication channel through which services are delivered online and data are transferred clearly and valid. Carter and Belanger (2005) cited by Papadopoulou, Nikolaidou, & Martakos (2010) confirmed that trust in the internet is required for e-government as for e-government, when it has represented the technology through which electronic transaction are executed. Trust in transaction consists of some dimensions such as; Problem responsiveness,

transparency, efficiency, communication, usefulness, ease-of-use. Based on this framework, we build a second hypothesis as follows:

> H2: Trust in transactionhas positive effect toward taxpayers' compliance in South Sulawesi Province.

3. Trust in services

Other types of e-government trust may involve trust in government service which is provided online serving. In the case of tax online in Indonesia, it has been designing to pay tax whether personal income tax or corporate income tax by using *e-filling* and *e-billing*. Carter and Weerakkody (2008) who citied by Papadopoulou, Nikolaidou, &Martakos (2010) argued that trust in an e-government service is an important antecedent of citizen intention to use it. Beside that, trust in e-government services may become a necessary determinant factor to perceive the worthiness of e-government services (Horst et.al, 2007). In trust in services need validity information given. Gilbert et al (2004) argued that the quality of information transforms and sharing by e-government becomes a significant factor of the willingness of citizen to apply the e-government services. Based on this empirical research, then we build a following hypothesis:

> H3: Trust in service has positive effect toward taxpayers' compliance in South Sulawesi Province.

4. Trust in system

Papadopoulou, Nikolaidou & Martakos, (2010) argued that trust in the system or infrastructure refers to the perception that the proper operation of the e-government system can not be compromised. It implies that the system will exhibit availability, fault intolerance/ In addition, this type of trust consists of stability in terms of system response time. Based on the framework, we identify the following hypothesis:

> H4: Trust in system has positive effect toward taxpayers' compliance in South Sulawesi Province.

5. Trust in Government Organization

Trust in governmental organizations as antecedent of trust in e-government (Horst et al., (2007). According to Papadopoulou, Nikolaidou & Martakos, (2010) that the government organization is the actual provider of e-government services, citizen attribution and perceptions of trust concerning to the government organization. They are very crucial for trust in electronic government. Zucker (1986) stated that institution-based trust is the belief about condition that is needed should be present to enable one hope that institution can be achieved successful outcomes from hard effort.Papadopoulou, Nikolaidou & Martakos, (2010) has explained that institution-based trust can be an important trust element in the context of e-government, especially when the context is seemed rather new one in which the citizen is vary in terms of the characteristics and has no significant prior experience. Other scholars stated that institution-based structures have a positive impact on trust in e-government (Warkentin, et al, 2002). In summary, institution-based trust encompasses legal and and technical mechanism that enable a trustworthy and reliable e-government transaction circumstances. These include institutional structures providing best assurance such as; laws, regulations, policies, licenses and also technical solutions with adherence to protocols, standards and procedures Papadopoulou, Nikolaidou & Martakos, (2010). In detail, they elaborated that the concept of trust under the notion of the beliefs about trust relevant attributes of trustee, largely referring to the perceived benevolence, competence, integrity, and predictability. Therefore, we propose the following hypothesis is that:

> H5: Trust in government organization has positive effect toward taxpayers' compliance in South Sulawesi Province.

H6:   E-Government trust has positive effect toward taxpayers' compliance in South Sulawesi Province.

Tax Compliance

The framework of tax compliance has been attractive for many scholars especially in economic psychology, political economy, and also in public administration. The reason is simple, because tax compliance of taxpayers relate closely with attitude, social norm, individual, policy implementation, and the economic condition of a country. In this article, we focus to look at the taxpayers compliance based on the perspective of public administration in the case of behavior of individual or groups to comply the regulation or policy based on the government regulation. A framework for tax compliance is suggested in which both the power of tax authorities and trust in the tax authorities are relevant dimensions for understanding enforced and voluntary compliance (Kirchler, Hoelzl, & Wahl, 2008).

We used the definition of tax compliance used by Gunadi (2013) stated that taxpayer compliance can be defined as the behavior of taxpayers who meet the rules set out in the law that consist of; (1) Compliance to register as a taxpayer, (2) compliance with refund of e-filing (e-fillling/e-biling); (3) compliance in the calculation and payment of tax payable, and (4) compliance inpayment of arrears. Conceptual Model in this study can be described as follow:
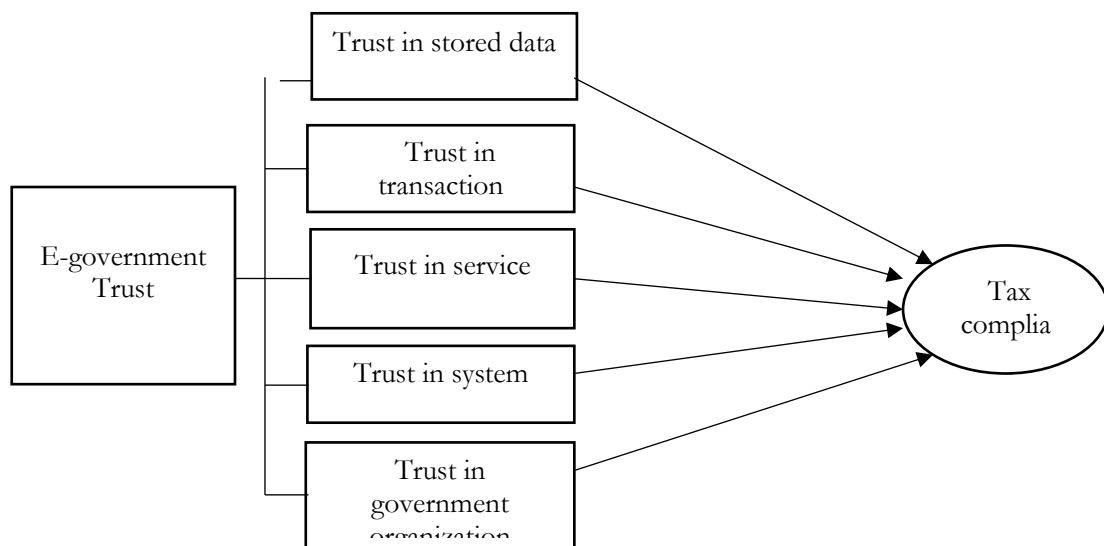

Figure 1. Conceptual Model

METHODS

This research using the theory of slippery slope framework in developing the taxpayers' compliance. It has two dominant factors which influence the taxpayers' compliance namely power and trust. The main focus of this article is to measure the influence of e- Government trust towards taxpayer compliance. The population of this research consists of taxpayers whom have registered by the Tax Office Service at Pratama Tax Office of Makassar, South Sulawesi Province. The locus of this study involving three areas is that South of Makassar, Maros, and Palopo. The total of population amounted 2.400 both personal and corporate income tax payers. The characteristics of population are the sample methods are using random sampling and the samples are gained by using Krejcie table in the margin of errors is $\alpha = 0.05$. The total sample of this research is that 384. The data is taken from the close-ended questions using a five-point Likert scale (0-4) with end points of "strongly agree" and "strongly disagree" to address respondents' reflection of each question. Data are analyzing by using the path analysis by Amos21 version in the way of to prove the regression coefficient for each dimensions of e-Government trust toward the compliance

of taxpayers' intention to pay tax. Data are analyzing by using the path analysis in the way of to prove the regression coefficient for each dimensions of e-Government trust toward the compliance of taxpayers' intention to pay tax.

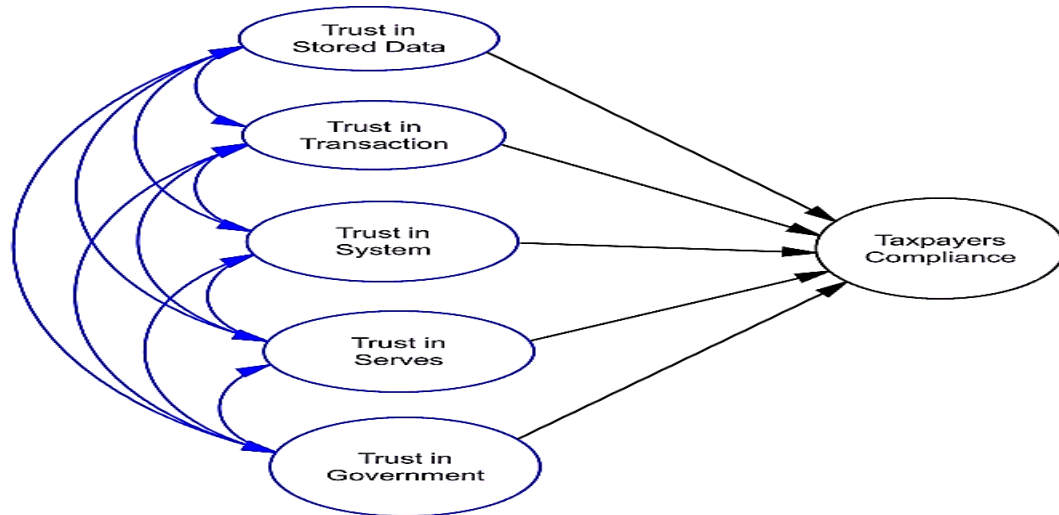The research model which is used in this study describes as follows:

Figure 2. Research Model used in the study

R**ESEARCH FINDINGS AND DISCUSSION**

Given to the objective to measure the e-government trust typology as a key factor that encourage high tax compliance of personal income tax and corporate income tax in South Sulawesi Province which have three areas of research namely; Taxation office service in South of Makaassar, Maros, and Palopo. So the n we have conducted a survey based on the research model in figure 2 and we found that that based on the questioners for each variables we can describe early about the measure of *confirmatory factor analysis* (CFA) (Gozali, 2003) in order to know the fit model of the variable, The result of CFA describe in the following table:

Table 2. The Fit Model Summary

No.	Model *goodness of fit indices*	*Cut-of Value*	*The results of Cut-of Value analysis*	Noted
1	X^2 -Chi Square	Hoped small	5043.358	Fit Model
2	Probability	≥ 0.05	0.000	Fit model
3	CMIN/DF	≤ 2.00	1.276	Fit model
4	RMSEA	≥ 0.08	0.175	Fit model
5	GFI	≥ 0.90	0.203	Margin
6	AGFI	≥ 0.90	0.232	Margin
7	TLI	≥ 0.95	0.219	Margin
8	CFI	≥ 0.95	0.982	Margin

Based on the table above shows that the model of confirmatory analysis is suitable with the criteria of cut of value. However, there are three criteria are still in margin but overall the model has been fitted, so the analysis of path analysis can be measured. The summary of the result of path analysis can be described in the following table:

Table 3. Summary of finding

Path	Hypothesis	Path coefficient	t-value	result
trustindata-→taxcom	H1	0.754	0.000	supported
trustintrans→taxcom	H2	0.221	0.000	supported
trustinsyst→taxcom	H3	0.342	0.000	supported
trustinserrvice→taxcom	H4	0.273	0.000	supported
Trustingov→taxcom	H5	0.412	0.000	supported
Egovtrust→taxcom	H6	0.264	0.000	supported

Source: Data Analysis, 2018

Based on the result analysis confirms that the e-government trust has positive and significant effect to the taxpayers compliance. This result has relevance with Papadopoulou, Nikolaidou, & Martakos, (2010) has explained that institution-based trust can be an important trust element in the context of e-government, especially when the context is seemed rather new one in which the citizen is vary in terms of the characteristics and has no significant prior experience. According to the path analysis of each dimensions show that variable trust in stored data has positive and significant effect to the taxpayers' compliance. It can be proved by the path coefficient (0,754). It means that the hypothesis 1 is supported. It also be explained that trust in stored data can develop the taxpayers belief to the tax office service because they knew that their data have been saved and security. The authentication of data becomes the very basic way to improve the taxpayers' compliance. Another dimension is that trust in transaction has been proven that it has a positif and significant effect towards taxpayers' compliance. According to the analysis showed that the path coefficient at least 0.221. Based on this analysis can be confirmed that the hypothesis two (H2) is accepted. In the aspect of trust in transaction seemed that the taxpayer may improve their intention to comply because they have been acknowledge that the tax office staff has responsibility and accountability to manage the e-filling and e-billing of personal income tax and corporate income tax.

The last three variables also show have positif effect to taxpayers' compliance. For example, the trust in system has positive effect and significant towards taxpayers compliance by looking at the path coefficient in table 3 which is based on the path analysis can be stated that trust in system can develop the taxpayers compliance approximately 0.342. In this dimension confirmed that the hypothesis four (H3) is supported. And also for the dimension of trust in service has positif and significant effect towards taxpayers' compliance at least 0.273 with the tvalue 0.000. It means that the hypothesis four is accepted. Finally for the dimension of trust in government shows that it has positive and significant effect towards taxpayers' compliance. By looking at the result findings, it can be verified that trust in government has to develop in order to create the taxpayers compliance more highly.

Overall, the result of research confirmed that e-government trust has positive and significant effect to taxpayer compliance. As a Government of South Sulawesi Province, especially for the tax office service must be implemented the government policy to run the institution more highly to be trusted by the citizen. The need to provide the tax office service has credibility and trusted, the e-government model which has positive effect toward taxpayer compliance should be applied for all using of time, create benevolence, competence, credibility, integrity, responsible, transparent, and accountable in managing the tax in South Sulawesi Province. In the next research, we motivated to

another researcher in developing the dimensions and the locus of research for more than three areas to be studied in order to gain the very credibility of data field. In this research, we argue that all of the taxpayers should try to run away from the very bad behavior such as, corruption and illegal behavior.

CONCLUSION

In this article we might beconfirmed that e-government trust is the one strategy or approach to develop taxpayers' compliance. In the following below we describe the conclusion of research (1) e-government trust has a positif and significant effect towards taxpayers compliance; (2) the trust of stored data have a positive and significant effect towards taxpayers compliance in South Sulawesi Province. (3) The trust of transaction has positive and significant effect towards taxpayers compliance in South Sulawesi Province. (4)The trust in tax system has positive and significant effect towards taxpayers compliance in South Sulawesi Province. (5) The trust in tax service has positive and significant effect towards taxpayers compliance in South Sulawesi Province. And the trust in government has positive and significant effect towards taxpayers compliance in South Sulawesi Province. Finally, we suggest that to increase the taxpayers compliance in South Sulawesi Province, It should be implemented the e-Government trust dimensions including trust in tax stored data, trust in tax transaction, trust in tax office system, trust in tax services.

We admit that this research is limited, because in methodology section, we has combined the population of this research to both personal income tax and corporate income tax. For more interesting and locused of research, it would be necessary to measure for only one locus of research, whether for personal income tax or corporate income tax. Another suggestion for challenging is that, the areas of research have just only used three regions of tax office services in South Sulawesi Province, for the next research, the locus of research can be expanded to other regions in Indonesia.

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APPENDIXES

TABLE 1. RESEARCH QUESTIONNAIRES

Variable	Statements	4	3	2	1	0
Trust in Stored Data Papadopoulou, Nikolaidou, &Martakos, (2010);Grimsley & Meehan (2007);	1. The data of tax payers should be authentic					
	2. The data have to validate before it submitted to the public					
	3. The data may have confidentially for the taxpayers					
	4. The data can give the guarantee about the privacy of the taxpayer					
	5. The data of taxpayers are easy to be accessed					
Trust in Transaction Carter and Belanger (2005); Papadopoulou, Nikolaidou, &Martakos, (2010); Kirchler, Hoelzl, & Wahl, (2008).	1. The tax office staff should be honestly to give the personal and corporate tax income					
	2. The tax office staff can give the information correctly about the amount of personal tax income					
	3. The tax office staff have integrity to carry out their duties					
	4. The tax office staff have openness to give the transaction of e-filling and e-billing					
	5. The tax office staff have responsible for the problems of taxpayers in paying tax online					
	6. The tax office staff need to give accountability for the information and the tax transaction online					
Trust in tax system Jimenez &Iyer, (2016); (Papadopoulou, Nikolaidou, &Martakos, 2010);	1. The tax office staff should manage the operationalization of tax system online correctly					
	2. The tax office staff need to increase and maintenance the data update and the supporting ICT					
	3. The tax office staff should give guarantee about the tax system and responsive for the personal taxpayers needs					
	4. The tax online system about the factual condition of data should be update overtime					
	5. Tax online system give the worthiness to the taxpayers intention.					
Trust in tax public Service Carter &Weerakkody	1. The tax office staff pay more attention about the responsibility of the taxpayers problems.					
	2. The tax office staff pay should be					

(2008); Papadopoulou, Nikolaidou, &Martakos (2010); (Horst et.al, 2007).	transparent in managing the tax administration.					
	3. The tax office staff did not do corruption and illegal charges					
	4. The tax office staff must be working with the principle of effectiveness, efficient, and accountable.					
Trust in Government Grimsley & Meehan (2007); Torgler (2012); Zucker (1986); Mayer, Davis, &Schoorman (1995)	1. The tax office staff must have benevolence to accomplish their duties					
	2. The tax office staff should have a high competence and skill for managing tax and ICT					
	3. The tax office staff have integrity and standard directive					
	4. The tax office staff give priority to provide well behavior and predictability					
	5. The tax office staff must have legal framework and following the subject to applicable laws, regulations, and norms.					
	6. The tax office staff should aware clearly to accomplish their duties by honestly, did not do corruption, and illegal work.					
E-government trust Papadopoulou, Nikolaidou, &Martakos (2010);Kirchler, (2007); Kirchler,Hoelzl, & Wahl, (2008); Tan&Benbasat(2009)	1. E-Government trust in tax service gives the worthiness to tax payer to pay tax more easier and accountable.					
	2. E-Government trust in tax service can develop the performance of tax office services					
	3. E-Government trust in tax service may increase the public trust intension to pay tax more regularly.					
	4. E-Government trust in tax service can give the citizen insurance that the tax office servant will not do the illegal behavior such a corruption or others unlawful behaviors					
	5. E-Government trust in tax service can increase the transparency and responsiveness of taxation institution for managing taxation.					
	6. E-Government trust in tax service can decrease the disobedience of taxpayer both in personal tax income or corporate tax income.					