

Sense of Nationalism As Moderation: Perception of Justice, Trust In The Government Relation To Tax Morale of Prospective Taxpayer

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Abstract. The population under study in this study is the Z generation living in Bali Province, and the research object is tax morale. The golden generation, or Generation Z, will reach a productive age in 2045. The Indonesian State Revenue and Expenditure Budget will rise if it is anticipated that every member of Generation Z will pay taxes. Sampling with a convenience sampling method that is not-probability in nature. There were 230 samples in total that were examined. Using partial least squares, the hypothesis was evaluated at a significance level of 5% (PLS). The analysis's findings that perceptions of justice have a positive effect on tax morale. Tax morale is unaffected by public trust in the government. Perceptions of justice can have a stronger effect on tax morale when accompanied by a sense of nationality. Nonetheless, the impact of government trust on tax morale cannot be mitigated by nationalism.

Keywords: justice, trust, nationalism, tax morale.

1 Introduction

According to Law Number 36 of 2009, taxes are contributions made by taxpayers to the state that are owed by coercive individuals or businesses; the money is utilized for the state's needs in order to ensure the greatest prosperity for its citizens without direct recompense. The amount that taxes contribute to state revenue has a significant impact on how the government and the economy of the country are governed. Taxes are seen as a contribution that citizens make to their nation in order to fund government initiatives. Despite being referred to as a donation, taxes are an inescapable responsibility due to their coercive nature [1]. In Indonesia, tax income holds a significant position, contributing over 50% annually on average. Taxpayer compliance is the act of adhering to the tax law's official tax functions and laws with knowledge and obedience [2]. Compliance grounded on a high sense of obligation, in which taxpayers train and report levies, will affect state profit bills from the duty sector [3]. According to [4], in realizing the duty profit target, reasonable obligatory compliance is an important factor. This is because duty profit will increase if taxpayer compliance is advanced. Good cooperation is demanded between the government and every element of society as a form of responsibility in duty profit compliance to realize colorful programs designed by the government.

The phenomenon of non-optimal tax payments in Indonesia occurs because there is still very weak to comply with tax and tax regulations. In Indonesia, the feeling of respect for tax rules is still relatively low with a collection system where people must be sincere or sincere in paying applicable taxes [5]. The government, through the Directorate General of Taxation, has tried a number of strategies to increase tax revenue, both in terms of tax administration and tax policy. Because there are still people who are unaware of their commitments, economic policy makers must work to further encourage the public, who in this case are potential taxpayers, to be more obedient to their tax obligations [6]. In order to improve compliance with tax laws and revenue in the future, the Directorate General of Taxation is currently concentrating on fostering tax excitement and awareness in the younger generation from an early age. In order for taxpayers to file taxes and make timely payments, the government makes a number of initiatives through the Directorate General of Taxation [7].

For the system to be implemented successfully, compliance is essential and vital. Taxpayers' compliance is dependent on both external and awareness-raising factors [8]. As stated by [9] this awareness is a tax morale. Consequently, it is crucial that taxpayer compliance originates with the individual themselves [10]. The fundamental ability of a person to decide what is right or wrong is known as tax morale [11]. According to [12], taxpayer satisfaction with the government and the current political system has an impact on tax morale. There exists a substantial correlation between higher tax morale and higher satisfaction in both scenarios. Furthermore, standards play a role in the development of individual tax morale, according to [13] and [14]. Positive social norms will also contribute to positive tax morale. If taxpayers are concerned about social stigma, they will consider the number of people who evade taxes when determining whether or not to engage in tax evasion [15]. Individuals' internal motivations to pay taxes stem from their conviction that doing so benefits the state and the general welfare [1]. [16] found that tax compliance among younger generations was positively impacted by tax morale, based on a similar study.

Of course, a number of variables can cause someone to have a strong internal desire to pay taxes, and these characteristics can also have an impact on tax morale. The sense of tax justice is one of the three primary variables that can impact tax morale, according to [17]. The justice in question is that taxpayers must be treated fairly when it comes to tax collection and imposition [18]. The principle of fairness is necessary to prevent tax resistance, such as tax evasion, which is the practice of minimizing taxes by breaking the law, and tax avoidance, which is the practice of minimizing taxes without breaking the law [19]. The sense of fairness can influence a taxpayer's intention to comply with tax laws; that is, if a taxpayer believes the tax system has been applied fairly, their intention to comply with tax regulations will be higher. Taxpayer compliance intentions will result from the favorable impression created by the existence of a just and useful tax system that is collected on the basis of justice. According to [20], tax morale is significantly influenced by taxpayers' opinions of fairness and welfare efficiency. Perceptions of the fairness of the tax system are shown to have a pretty good association with the tax morale of individual taxpayers in Indonesia, according to similar results from [21] study on the subject. The findings, however, are different from those of [1], who discovered that tax morale is unaffected by prospective taxpayers' views on justice.

One of the fundamental components of tax awareness, in addition to the sense of justice, is faith in the government. People who respect the government, the law, and the civil service will be prepared to pay their fair share of taxes [22]. In accordance with [23], public trust can be defined as a combination of different public opinions that an individual or a social organization holds regarding the government's attitude. [24] asserts that the public's opinion of tax morale is impacted by the accountability of the government. Their faith in the government

lends credence to this view. There will be a rise in tax compliance if the public has more faith in the tax authorities to handle paid taxes. Conversely, it stands to reason that public compliance will decline if people lack faith in the tax authorities [25]. [1] research findings from 2022 indicate that trust has a favorable impact on tax morale. The findings contradict [21] assertion that the Indonesian people's tax morale is unaffected by their level of faith in the government.

The basis for additional research that included moderating variables was the inconsistent findings of earlier studies. Awareness of belonging to a nation that may or may not jointly achieve, preserve, and perpetuate the identity, integrity, prosperity, and strength of that nation—the national spirit—is what nationalism is all about. It is rooted in the teachings to love the nation and the State itself (Kamus Besar Bahasa Indonesia, 2019). According to a study by [26] a high level of societal nationalism affects tax payer awareness. In addition, a taxpayer with a strong sense of nationalism will take pride in their country's progress and improvement, which will motivate them to fulfill their tax obligations. A taxpayer with a strong sense of nationalism will also take pride in their tax obligations, as paying taxes contributes to Indonesia's development. Finally, a taxpayer with a strong sense of nationalism will adhere to all applicable laws and regulations [27]. Which in this instance demonstrates that, as a result of nationalism's effect, people are aware of their tax duties and make an effort to meet them. As a result, nationalism that the taxpayer owns can support and enhance the taxpayer's consciousness of the need to pay taxes.

2 Literature Review

Theory of Planned Behavior

The notion known as the story of planned conduct is predicated on the idea that people are logical creatures that utilize information in a methodical manner [28]; [29]. An individual will consider the implications or intent of a behavior before acting on it, ultimately determining whether to conduct it or not. According to this view, a person's beliefs may persuade them to act in particular ways. According to [30], the believing viewpoint is implemented by combining a variety of traits, properties, and qualities of certain information, which then generates the will to behave. According to this theory, the purpose to behave, the manner in which one behaves, subjective norms, and perceptions that govern behavior are the primary factors that influence an individual's behavior [1].

The Slippery Slope Theory

According to the slippery slope theory, the taxpayer's trust in the tax authority and the authority's power to carry out the taxation process are the two key factors that influence taxpayer compliance in meeting their tax payment obligations [31]; [32]. If the tax authority is extremely accountable and open in how it administers the taxing process, taxpayers will have faith in it [33]. If the tax authority implements a stringent system in the taxation process—such as an inspection system and sanctions for noncompliant taxpayers—taxpayers will believe that the authority has authority.

Tax Morale

Since the global tax system was first put into place, the topic of what circumstances lead people to pay taxes in accordance with the law or not has been asked frequently and is a subject of ongoing research. According to [9], there are two theories on this: economic and non-economic theories. According to economic theory, taxpayers base their decision to comply with

tax legislation on economic calculations, specifically the amount of benefit they stand to gain from doing so or from choosing not to comply. [34] provided the first empirical evidence supporting this idea, stating that four factors influence a taxpayer's decision to obey or disobey: the amount of money produced, the tax rate, the likelihood of an examination, and the severity of the penalty.

In addition, a fresh notion surfaced, claiming that social and psychological aspects were among the other factors. Empirically, this is demonstrated, among other things, by [35], who claims that taxpayers still disclose their income even though some taxpayers have income that cannot be traced. This demonstrates that the Taxpayer's own internal factors contribute to his compliance. [36] call this internal motivation for filing taxes "tax morale". This tax morale study is a component of the non-economic understanding, or fiscal psychology, which also includes socioeconomic factors, taxpayer trust in the government, and taxpayer demographics (gender, age, and education level) that influence taxpayer compliance [9]. Tax morale demonstrates the innate desire to comply with tax laws and pay taxes in order to voluntarily contribute to the provision of public benefits. A high degree of compliance and consequently more optimal tax income can result from a taxpayer's positive tax morale, which in turn can foster voluntary compliance [37]; [38].

Perception of Tax Justice

Since the world's tax system was first put into place, a subject that frequently comes up and for which there are never enough solutions is: What reasons lead individuals to pay or The idea of tax justice is to apply taxes generally and equitably, however while imposing taxes, one must take into account the financial resources of all parties involved [33]. According to [39], the perception of tax justice requires the government to administer the tax system in a fair, unbiased, and balanced manner. It also requires equitable revenue collection and usage.

Trust in The Government

The relationship between the government and its citizens demonstrates trust in the government [33]. Maintaining positive ties between taxpayers and the government is essential to boosting public confidence in it. The government must oversee the development of public trust since it is a process that takes time to develop [40]. Whether or not the policies, behaviors, and moral standards of the government serve the interests of the public, a person's trust in the government truly represents their acceptance of that power. Taxpayer compliance and payment will be encouraged by taxpayer trust in the government system [41]; [42]; [43].

Sense of Nationalism

In order to demonstrate actual achievement, follow and propagate the character, completeness, success, and strength of the country in having a soul of identity, and foster a growing sense of belonging to the nation, one must first cultivate a sense of nationalism [44]. Enhancing tax compliance can begin with fostering a sense of patriotism or love for the country by raising awareness of the need to pay taxes according to each taxpayer's income level. This can be followed by fostering a sense of confidence in the government and tax authorities because of their authority over coercive regulations. Due to their awareness of the advantages that taxes provide the state, taxpayers with strong nationalistic feelings will gladly pay taxes [45].

Hypothesis Formulation

The impression of tax justice is one of the three primary variables that can impact tax morale, according to [17]. The justice in question is that taxpayers must be treated fairly when it comes

to tax collection and imposition [18]. The principle of fairness is necessary to prevent tax resistance, such as tax evasion, which is the practice of minimizing taxes by breaking the law, and tax avoidance, which is the practice of minimizing taxes without breaking the law [19]. The sense of fairness can influence a taxpayer's intention to comply with tax laws; that is, if a taxpayer believes the tax system has been applied fairly, their intention to comply with tax regulations will be higher. Taxpayer compliance intentions will result from the favorable impression created by the existence of a just and useful tax system that is collected based on justice. According to [20], tax morale is significantly influenced by taxpayers' opinions of fairness and welfare efficiency. Perceptions of the fairness of the tax system are shown to have a pretty good association with the tax morale of individual taxpayers in Indonesia, according to similar results from [21] study on the subject. The following hypothesis has been put out based on prior research and theoretical foundation:

H₁: Perception of justice has a positive effect on tax morale.

According to the slippery slope theory, the taxpayer's trust in the tax authority and the authority's power to carry out the taxation process are the two key factors that influence taxpayer compliance in meeting their tax payment obligations [31]; [32]. One of the fundamental elements that leads someone to realize the importance of paying taxes is trust in the government. The relationship between the government and its citizens demonstrates trust in the government (Zainudin et al., 2022). Maintaining positive ties between taxpayers and the government is essential to boosting public confidence in it. The government must oversee the development of public trust since it is a process that takes time to develop (Ibrahim et al., 2020). As per [23], public trust can be defined as a combination of several public opinions that an individual or a social organization holds on the government's attitude. According to [24], asserts that the public's opinion of tax morale is impacted by the accountability of the government. Their faith in the government lends credence to this view. There will be a rise in tax compliance if the public has more faith in the tax authorities to handle paid taxes. Conversely, it stands to reason that public compliance will decline if people lack faith in the tax authorities [25]. [1] indicate that trust in the government has a favorable impact on tax morale. The following hypothesis has been put out considering the theoretical framework and earlier research:

H₂: Trust in the government has a positive effect on tax morale.

To demonstrate actual achievement, follow and propagate the character, completeness, success, and strength of the country in having a soul of identity, and foster a growing sense of belonging to the nation, one must first cultivate a sense of nationalism [44]. According to [39], the perception of tax justice requires the government to administer the tax system in a fair, unbiased, and balanced manner. It also requires equitable revenue collection and usage. The principle of fairness is necessary to prevent tax resistance, such as tax evasion, which is the practice of minimizing taxes by breaking the law, and tax avoidance, which is the practice of minimizing taxes without breaking the law [19]. In addition, a taxpayer with a strong sense of nationalism will take pride in their country's progress and improvement, which will motivate them to fulfill their tax obligations. A taxpayer with a strong sense of nationalism will also take pride in their tax obligations, as paying taxes contributes to Indonesia's development. Finally, a taxpayer with a strong sense of nationalism will adhere to all applicable laws and regulations [27]. To prevent tax resistance, the taxpayer's sense of nationality will be able to bolster their sense of justice. Drawing from both theoretical underpinnings and prior research, the hypothesis put forth is :

H₃: A sense of nationalism can strengthen the effect of perceptions of justice on tax morale.

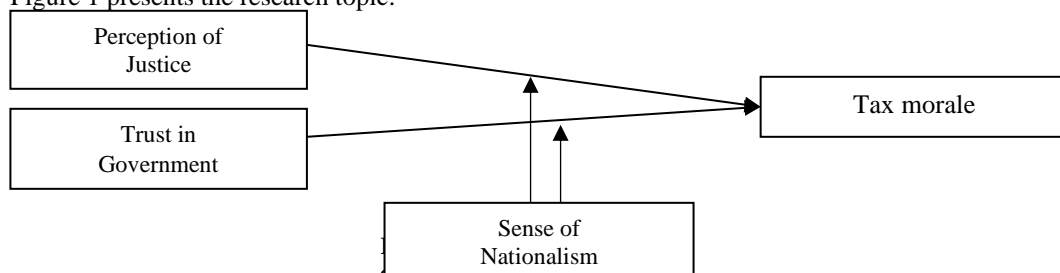
Maintaining positive ties between taxpayers and the government is essential to boosting public confidence in it. The government must oversee the development of public trust since it is a process that takes time to develop [40]. To demonstrate actual achievement, follow and propagate the character, completeness, success, and strength of the country in having a soul of identity, and foster a growing sense of belonging to the nation, one must first cultivate a sense of nationalism [44]. Enhancing tax compliance can begin with fostering a sense of patriotism or love for the country by raising awareness of the need to pay taxes according to each taxpayer's income level. This can be followed by fostering a sense of confidence in the government and tax authorities because of their authority over coercive regulations. Due to their awareness of the advantages that taxes provide the state, taxpayers with strong nationalistic feelings will gladly pay taxes [45]. Taxpayers' sense of nationalism is said to have the power to boost public confidence in the government and raise tax awareness. Drawing from both theoretical underpinnings and prior research, the hypothesis put forth is:

H4: A sense of nationalism can strengthen the influence of trust in the government on tax morale

Research Concept

The theoretical foundation that has been explained leads logically to the research concept.

Figure 1 presents the research topic.



Source: Research data, 2023

3. Method

The population under study in this study is the Z generation living in Bali Province, and the research object is tax morale. The generation born into the internet era is known as Generation Z. Born between 1996 and 2009, Generation Z is the generation. The golden generation, known as Generation Z, is expected to make up 60% of Indonesia's population by the year 2045, when they will be at a productive age of 20 to 25. The Indonesian State Revenue and Expenditure Budget will rise significantly, and the nation's development will quicken if it is anticipated that all members of generation Z, or the golden generation, will pay taxes in the future (Sari et al., 2016). As more facilities become available, Indonesia's goal of developing into a developed nation will be realized. Given how much Generation Z has contributed to the growth of the State of Indonesia, it is necessary that the younger generation fully understands their responsibility to pay taxes. Therefore, the authors believe that Generation Z should be the subject of relevant study on tax morale. Non-probability sampling methodology is being used. Additionally, convenience sampling was used to get samples. The Hair formula is used to compute the number of samples, and it may be found by multiplying the number of indicators by five or ten.

Tax morale is the study's dependent variable. Tax morale demonstrates the innate desire to comply with tax laws and pay taxes to voluntarily contribute to the provision of public benefits. Tax violations of bad behavior, tax violations affecting others, tax offenders not trusted, feelings of guilt when committing violations, feelings of unfairness when committing violations, tax obligations of every citizen, plans to commit violations, and meeting tax obligations are the indicators used in research to measure tax morale.

The independent variables in this study are perceptions of justice and trust in the government. According to [39], the perception of tax justice requires the government to administer the tax system in a balanced, impartial manner, collect taxes fairly, and use the proceeds equally.

Besides the perception of justice, another independent variable is trust in the government. The relationship between the government and its citizens demonstrates trust in the government [33]. Maintaining positive ties between taxpayers and the government is essential to boosting public confidence in it. The government must oversee the development of public trust since it is a process that takes time to develop [40]. Trust in the legal system, trust in people's representatives, trust in the tax authority, trust in the functioning of the civil service, and trust in the Indonesian government are the indicators utilized for this variable.

The moderating variable in this study is a sense of nationalism. In order to demonstrate actual achievement, follow, and propagate the character, completeness, success, and strength of the country in having a soul of identity, nationalism is an attempt to foster a greater love for the nation, the nation of Indonesia, with a growing sense of belonging to the nation [44]. The following indicators are used to measure this variable: feeling responsible for the growth of the nation, paying taxes, feeling happy to be an Indonesian citizen, fulfilling tax duties, and observing tax laws.

Respondents were asked to indicate their level of agreement or disagreement with the following statements on an interval scale: Strongly Disagree, Disagree, Less Agree, Agree, and Strongly Agree. With the use of the SmartPLS 4.0 tool, partial least squares (PLS) were used to test the hypothesis at a five percent significance level.

4. Results And Discussion

The province of Bali's Z generations makes up the study's population. Convenience sampling was used to collect the samples. Using the Hair formula, sampling is done by multiplying the number of indicators by five or ten to get the sample size. The number of samples for this study is: $n = \text{number of indicators} \times 10$. There are twenty-three indicators in this study. This calculation yields the following sample size: $n = 10 \times 23 = 230$ respondents.

Table 1: Characteristics of Respondents

Information	Amount	Percentage
Gender		
Male	99 people	43%
Female	131 people	57%
Age		
23 – 27-Year-Old	94 people	41%
19 – 23-Year-Old	132 people	57%
14 – 19-Year-Old	4 people	2%

Note: The sources are from Research data, 2023

The information utilized in this study was derived from the responses to a questionnaire that was issued on specific dates, and which respondents had one month to complete before it was collected on August 10, 2023. The factor loading value for each indicator is more than 0.6, according to the SmartPLS output for factor loading.

Table 2: Loading Factor Value for Each Indicator

Indicator	Loading Value	Factor
Tax Implementation Has Been Fair (X _{1,1})	0,997	
Tax Benefits are Comparable to Tax Obligations (X _{1,2})	0,988	
Taxes are impartial (X _{1,3})	0,989	
Principles of Income Tax (X _{1,4})	0,993	
The Application of Justice on Tax Rates (X _{1,5})	0,993	
Trust in Civil Service Performance (X _{2,1})	0,964	
Trust in the Legal System (X _{2,2})	0,980	
Trust in People's Representatives (X _{2,3})	0,933	
Trust in the Tax Authorities (X _{2,4})	0,962	
Trust in Government in Indonesia (X _{2,5})	0,853	
Proud As Indonesian Citizens (X _{3,1})	0,915	
Implementing Tax Obligations (X _{3,2})	0,902	
Tax Compliant (X _{3,3})	0,898	
Feeling Responsible for the Development of the Country (X _{3,4})	0,886	
Paying Taxes Helps Development of the Country (X _{3,5})	0,908	
Misconduct Tax Violation (Y _{1,1})	0,798	
Tax Violations Affect Others (Y _{1,2})	0,839	
Untrusted Tax Violators (Y _{1,3})	0,932	
Feelings of Guilt for Committing Violations (Y _{1,4})	0,707	
Unnatural Feelings When Committing Tax Violations (Y _{1,5})	0,924	
Tax Obligations of Every Citizen (Y _{1,6})	0,897	
Plans to commit tax violations (Y _{1,7})	0,731	
Fulfilling Tax Obligations (Y _{1,8})	0,852	

Note: The sources are from Research data, 2023

The loading factor value for every indicator is more than 0.6, as indicated by Table 2's SmartPLS loading factor output. The loading factor yields a result that is higher than the suggested value of 0.6. This indicates that the study's indicators are reliable or meet the requirements of convergent validity. Moreover, the AVE number ought to be higher than 0.5. The following is AVE's output:

Table 3: Output Average Variance Extracted Results

Construct	Average Variance Extracted (AVE) Value
Perception of Tax Justice	0,984
Trust in the Government	0,883
Sense of Nationalism	0,813
Tax Morale	0,703

Note: The sources are from Research data, 2023

Table 3 demonstrates that every variable has an AVE value greater than 0.5 over the predicted value. The indicators employed in this study are valid or have fulfilled convergent validity if the variables of sense of nationalism, faith in the government, and perception of tax justice have an AVE value better than 0.5. Model measurement is done by a construct's reliability test in addition to validity testing. The purpose of the reliability test was to demonstrate the instrument's consistency, accuracy, and accuracy in measuring constructs. There are two methods for assessing a construct's reliability with reflected indicators: Cronbach's Alpha and Composite Reliability [46]. The Composite Reliability value is as follows:

Table 4: Composite Reliability Output Results

Construct	Composite Reliability Value
Perception of Tax Justice	0,996
Trust in the Government	0,989
Sense of Nationalism	0,952
Tax Morale	0,949

Note: The sources are from Research data, 2023

Table 4 demonstrates that the composite reliability value for the variable's perception of tax justice, trust in the government, and sense of nationalism is greater than 0.7, indicating that these variables have strong and trustworthy reliability. When testing the consistency of each response, Cronbach alpha is present in PLS, which strengthens the reliability test. Table 5 displays Cronbach Alpha values in the following manner:

Table 5: Cronbach Alpha Output Results

Construct	Cronbach Alpha Value
Perception of Tax Justice	0,996
Trust in the Government	0,966
Sense of Nationalism	0,943
Tax Morale	0,938

Note: The sources are from Research data, 2023

It is clear from Table 5 that each variable's Cronbach alpha value is higher than 0.7, indicating that each tested answer's consistency is generally pretty good. The predictive power of the structural model is assessed using R-square (R^2) for every endogenous latent variable. R-square (R^2) yields a result of 0.707. An R-square value of 0.707 is obtained from the effect model of tax justice perception, government trust, and sense of nationalism. This indicates that 70.7% of the variability of the fraud prevention construct is explained by factors other than those under study, and 29.3% is due to other factors. The model's excellent performance is further demonstrated by its R-square value of 0.707.

Additionally, using the bootstrapping process, the effect between variables is ascertained by examining the parameter coefficient values and the statistical significance value of t. The outcomes of bootstrapping are displayed in the following.

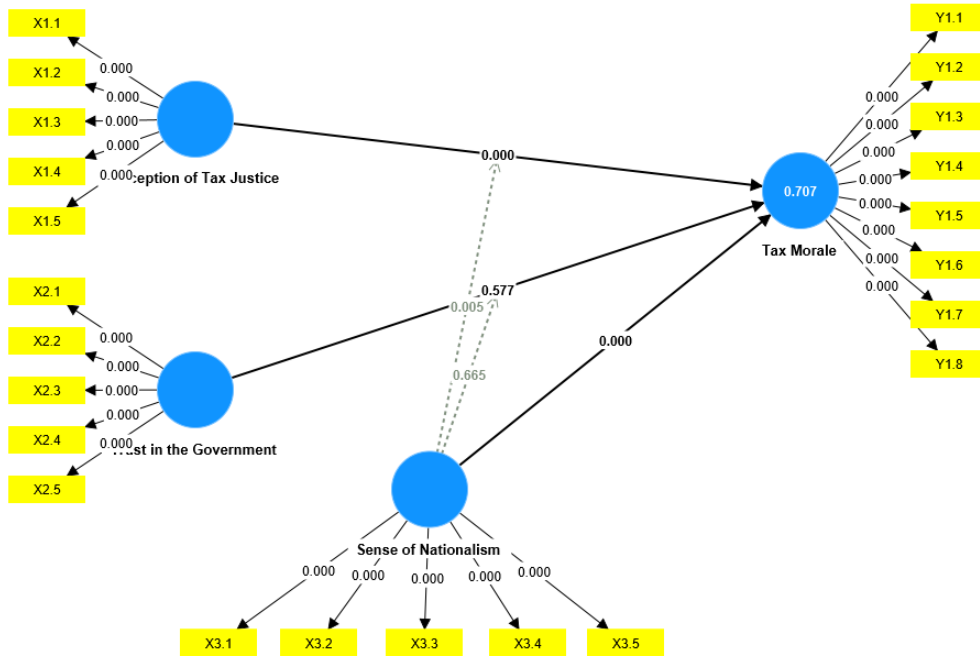


Figure 2: Bootstrapping Results

Source: Research data, 2023

The results of the analysis are presented in Table 6, as follows:

Table 6: Hypothesis Test Results

Construct	Original sample estimate Value	Significancy Value
Perception of Tax Justice	0,548	0,000
Trust in the Government	0,020	0,577
Sense of Nationalism	0,376	0,000
Sense of Nationalism x Perception of Tax Justice	0,145	0,000
Sense of Nationalism x Trust in the Government	-0,016	0,665

Note: The sources are from Research data, 2023

According to the first hypothesis, tax morale is positively impacted by perceptions of justice. According to Table 6, there is a direct positive correlation between tax morale and judgments of fairness. This association is 0.548, with a significance value of 0.000 less than $\alpha = 0.05$. The first hypothesis is confirmed by the findings of these investigations. This demonstrates that tax morale will increase with taxpayer perceptions of justice.

Taxpayers must get equitable treatment in the levying and collection of taxes [18]. According to [47], tax resistance such as tax evasion and tax avoidance—which involve lowering taxes by legal violations and non-violating the law—cannot be prevented without the fairness principle. The results of this investigation support those of studies by [20] and [21]

which examined individual taxpayers' tax morale in Indonesia and discovered a reasonably strong relationship between that sentiment and assessments of the tax system's fairness. A taxpayer's intention to abide by tax laws can be influenced by their perception of fairness; that is, if they feel the tax system has been applied properly, they will be more likely to do so. The positive perception generated by the existence of a fair and beneficial tax system that is collected based on equity will lead to taxpayer compliance intentions. The largest questionnaire evaluates the indicator of tax advantages comparable to tax duties, and the statement "I feel the taxes paid by the community are proportional to the benefits received" received an average response of 3.87, per the results of the respondents' responses. This indicates that members of Generation Z in the Bali Province thought paying taxes had benefits.

According to the second theory, tax morale is positively impacted by public confidence in the government. Table 6 demonstrates that there is no direct correlation between tax morale and government trust, with a relationship between the two being 0.020 and a significance value of 0.577 higher than $\alpha = 0.05$. The study's findings led to the rejection of the second hypothesis. The study's findings led to the rejection of the second hypothesis. This demonstrates that tax morale is unaffected by the level of trust that Generation Z in Bali Province has.

The study's findings refute the claim that one of the fundamental elements that causes someone to become aware of the need of filing taxes is confidence in the government. The relationship between the government and its citizens demonstrates trust in the government (Zainudin et al., 2022). Maintaining positive ties between taxpayers and the government is essential to boosting public confidence in it. The government must oversee the development of public trust since it is a process that takes time to develop (Ibrahim et al., 2020). The study's findings contradict those of [1] who found that tax morale is positively impacted by public confidence in the government. Nonetheless, the study's findings corroborate those of [21], who found that the Indonesian people's tax morale is unaffected by their level of faith in authority. Tax morale is unaffected by the level of faith Generation Z has in the government.

Regarding taxes, the government's ability to collect and manage tax revenue must be the foundation of public confidence. Government trust will be lost if public services are not provided correctly, and corruption is still widespread. Tax compliance and morale have declined because of the public's mistrust of the government, particularly about how it handles state funds. The statement "I believe in the government in Indonesia" has the lowest average statement answer (4.42) on the indicator of faith in the Indonesian government, according to the average respondent responses for each indicator. This demonstrates that Generation Z has reduced faith in the Indonesian government, which may be a result of recent instances of tax cheating in the country. Tax evasion has the potential to erode public confidence, which affects tax awareness.

According to the third hypothesis, feelings of fairness have a stronger effect on tax morale when there is a strong sense of nationalism. Table 6 demonstrates how nationalism amplifies the impact of fairness views on tax morale, with a significant p-value of 0.000 (≤ 0.05). The initial sample estimate value of 0.145 suggests that nationalistic sentiments can amplify the impact of justice views on tax morale. Thus, it can be concluded that the final hypothesis in this study that nationalism can enhance the impact of perceptions of justice on tax morale is accepted.

Enhancing tax compliance can begin with fostering a sense of patriotism or love for the country by raising awareness of the need to pay taxes according to each taxpayer's income level. This can be followed by fostering a sense of confidence in the government and tax authorities because of their authority over coercive regulations. Due to their awareness of the advantages that taxes provide the state, taxpayers with strong nationalistic feelings will gladly pay taxes [45]. Taxpayers' sense of nationalism is said to have the power to boost public confidence in the

government and raise tax awareness. In addition, a taxpayer with a strong sense of nationalism will take pride in their country's progress and improvement, which will motivate them to fulfill their tax obligations. A taxpayer with a strong sense of nationalism will also take pride in their tax obligations, as paying taxes contributes to Indonesia's development. Finally, a taxpayer with a strong sense of nationalism will adhere to all applicable laws and regulations [27]. The largest average value of the respondents' responses, as indicated by their replies to the sense of nationalism variable, was "In my opinion, tax-obedience is a form of love for the motherland" on the tax-compliance indicator. This demonstrates that Generation Z has a strong feeling of patriotism and believes that paying taxes is a sign of love for the country, which naturally raises tax compliance and morale among taxpayers.

According to the fourth theory, tax morale can be positively impacted by government trust when there is a strong sense of nationalism. Table 6 demonstrates that the impact of government trust on tax morale cannot be mitigated by a feeling of nationalism. The significant number, which has a p-value of 0.665 (> 0.05), demonstrates this. The initial sample estimate value of 0.016 suggests that the impact of government trust on tax morale cannot be mitigated by a feeling of nationalism. As a result, the study's fourth hypothesis which holds that nationalism can increase the impact of government trust on tax morale is rejected.

The study's findings demonstrate that the impact of government trust on tax morale is not mitigated by a feeling of nationalism. The study's findings refute the claim made by [45] that taxpayers with strong nationalistic feelings will voluntarily pay taxes since they understand the advantages of doing so for the government. Taxpayer nationalism has not been able to boost public confidence in the government enough to influence people's consciousness of paying taxes. The statement "I realize that the development of the country is a shared responsibility" has the lowest score of 3.59 on the indicator of feeling responsible for the country's development, according to the questionnaire variable on sense of nationalism answers. The massive amounts of tax evasion and fraud committed by dishonest public servants have eroded public confidence in the government and given Generation Z the impression that they have no role in the nation's progress. Thus, nationalism especially among Generation Z cannot raise public consciousness.

5. Conclusion

Based on the results and discussion, it can be concluded that the perception of justice has a positive effect on tax morale. Trust in the government has no effect on tax morale. A sense of nationalism can strengthen the influence of perceptions of justice on tax morale. This shows that the sense of nationalism possessed by Generation Z will be able to lead to a sense of love for the motherland and with the perception of justice will further increase tax morale. A sense of nationalism is unable to moderate the influence of trust in the government on tax morale.

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