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Tax Incentives Enhance Tax Compliance: The Perspectives of Tax Officers and Consultants Based on Behavioral Economics and Slippery Slope Framework

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ABSTRACT: Tax compliance is one of the key factors in maintaining the effectiveness of the tax system and the sustainability of state revenue. Governments periodically implement various tax incentive policies as an effort to encourage taxpayer compliance, whether through tax rate reductions, tax exemptions, or the elimination of administrative sanctions. However, the effectiveness of tax incentives in enhancing compliance remains a subject of debate, particularly when linked to behavioral factors and the perceptions of tax actors in practice. This study aims to analyze the perceptions of tax officers and tax consultants regarding the effectiveness of tax incentives in improving taxpayer compliance by using Behavioral Economics and the Slippery Slope Framework (SSF) as the theoretical foundation. The Behavioral Economics approach is employed to understand how psychological, social, and moral factors influence tax compliance behavior, while the Slippery Slope Framework is used to explain the balance between the power of tax authorities and trust in tax authorities in shaping taxpayer compliance, both enforced and voluntary. This study adopts a qualitative approach. Data are collected through semi-structured interviews with tax officers and tax consultants who have direct experience in the implementation of tax incentive policies. The findings of this study are expected to contribute to the development of behavior-based tax compliance theory and to provide practical implications for the formulation of more effective, equitable tax incentive policies that are oriented toward enhancing voluntary tax compliance in Indonesia.

KEYWORDS: Tax Incentives, Tax Compliance, Behavioral Economics, Power, Trust.

1. INTRODUCTION

Tax compliance is one of the main pillars of an effective and sustainable tax system. The level of taxpayer compliance not only determines state revenue but also reflects the extent of public trust in the government and the tax administration system itself. Tax incentive policies are often used as strategic instruments to enhance compliance, encourage investment, and strengthen economic competitiveness. Tax incentives constitute one of the most important legal instruments for maintaining a country's economic stability and public welfare (Pravdiuk, 2022). Nevertheless, the effectiveness of tax incentives in increasing taxpayer compliance remains a matter of debate, particularly when linked to behavioral factors and the perceptions of actors directly involved in the tax system. The primary objective of tax incentives, such as the Voluntary Disclosure Program and tax amnesty, is to improve tax compliance; however, this objective has not yet been optimally realized (Darmayasa et al., 2024).

Obstacles in the implementation of tax incentive policies in Indonesia include unequal mastery of technology, which prevents some taxpayers from accessing online application-based services; administrative requirements in the form of monthly reporting on the realization of tax incentives for approved taxpayers, which are considered complicated; and a mistaken mindset among taxpayers who believe that tax incentives will create tax obligations in subsequent periods (Kusuma et al., 2022). Traditional approaches to tax compliance have largely been rooted in rational economic models, which assume that taxpayers will comply as long as the benefits obtained (e.g., avoiding sanctions and costs) exceed the potential losses. However, this view is considered insufficient to explain the complexity of compliance behavior, as humans do not always act rationally. Other factors that play an important role in enhancing overall compliance behavior are taxpayers' attitudes and perceptions (Saeed et al., 2020). This is where behavioral economics plays a role, highlighting that tax decisions are also influenced by psychological, moral, social, and cognitive factors. For example, perceptions of fairness, trust in tax authorities, and social interactions may influence compliance more strongly than purely rational considerations. To increase overall tax compliance, voluntary compliance driven by trust and tax morale is more effective than enforced compliance (Lisi, 2019).

In addition, the Slippery Slope Framework (SSF), developed by Kirchler, Hoelzl, and Wahl (2008), provides a more comprehensive perspective by emphasizing two main factors in shaping tax compliance: the power of tax authorities and trust in tax authorities. The combination of these two factors is believed to produce sustainable compliance: fair and transparent authority power encourages enforced compliance, while trust fosters voluntary compliance. Within this framework, tax incentive policies can function as mechanisms that influence both the power dimension (through policy design and supervision) and the trust dimension (through perceptions of fairness and benefits). In the context of tax incentive policies, the

Slippery Slope Framework offers an in-depth understanding of how such policies can influence taxpayer behavior. On the one hand, tax incentives can strengthen the authority dimension by demonstrating the government's capacity to design policies that are adaptive to economic conditions and that provide room for taxpayers to participate in a flexible tax system. On the other hand, fair, transparent, and easily accessible incentive policies can increase taxpayer trust in the government, as such policies are perceived as taking into account the needs of society and business actors. Therefore, the success of tax incentive implementation depends not only on regulatory design or the magnitude of fiscal benefits provided, but also on how tax authorities communicate, supervise, and consistently enforce these policies. If a balance between power and trust can be maintained, tax incentive policies have strong potential to create sustainable tax compliance, strengthen the legitimacy of tax authorities, and ultimately increase state revenue.

Interestingly, the effectiveness of tax incentives is determined not only by policy design, but also by the perspectives, experiences, and perceptions of on-the-ground actors who interact directly within the tax system. In practice, tax incentive policies are not merely top-down fiscal instruments; they are also social and psychological mechanisms influenced by the dynamics of relationships between tax authorities, tax consultants, and taxpayers themselves. In tax policy implementation, tax officers play a role as policy implementers and compliance supervisors. They do not merely enforce regulations, but also serve as the direct representation of state authority in the eyes of the public. The way they provide services, disseminate policies, and enforce sanctions strongly influences taxpayers' perceptions of the credibility and fairness of the tax system. According to Subarkah and Dewi (2017), services in the tax sector can be understood as services provided to taxpayers by the Directorate General of Taxes to assist them in fulfilling their tax obligations (Meidiyustiani et al., 2022). When tax officers perform their roles professionally, transparently, and communicatively, this strengthens taxpayer trust (trust in authority) as described in the Slippery Slope Framework (SSF). Conversely, if interactions are characterized by ambiguity or inconsistency, the potential for voluntary compliance may decline, even when tax incentives are provided.

Meanwhile, tax consultants act as intermediaries who bridge communication between taxpayers and tax authorities. They not only provide technical advice on tax regulations, but also help taxpayers interpret the intent and direction of government policies. The perspective of tax consultants is important because they often capture both the psychological and rational responses of taxpayers to incentive policies. Through interactions with various clients, consultants understand how information, perceptions of fairness, and regulatory clarity influence taxpayers' decisions to utilize or disregard tax incentives. Both actors—tax officers and tax consultants—with their different roles, contribute to shaping a broader climate of tax compliance. Tax officers emphasize the authority and legitimacy of policies (power of authority), while tax consultants strengthen the trust dimension (trust in authority) through social and professional interactions with taxpayers. Thus, analyzing their perceptions and experiences can provide a more comprehensive understanding of how tax incentives operate not only on paper, but also in real-world practice and behavior.

According to Sunstein (2016), if behavioral science is to play a role in public policymaking, there are two main reasons underlying its relevance. First, existing research findings can provide important information for policymakers. Second, governments can also conduct their own research, particularly through randomized controlled trials to scientifically measure policy impacts and effectiveness. Unlike previous studies that focused on accountants' perspectives on how tax amnesty enhances dimensions of tax compliance, this study offers a new contribution by exploring the perceptions of two key actors in the tax system—tax officers and tax consultants—using a qualitative approach grounded in Behavioral Economics and the Slippery Slope Framework within the Indonesian context. This approach is expected to provide a deeper understanding of the dynamics of tax compliance in Indonesia and to contribute to the formulation of more effective, equitable, and behavior-oriented tax incentive policies.

2. LITERATURE REVIEW

Tax Incentives

In general, tax incentives can be defined as special provisions in tax laws and regulations that typically result in a reduction in the amount of tax that should be paid to the state (Kartiko, 2020). Tax incentives are fiscal facilities provided by the government with the aim of encouraging economic activity, investment, or tax compliance. They may take the form of tax relief, tax exemptions, rate reductions, or the elimination of administrative sanctions under voluntary disclosure programs and tax amnesty schemes. In addition to alleviating the tax burden, tax incentive policies are also expected to attract taxpayers to fulfill their tax obligations (Kusumadewi et al., 2022).

According to James and Alley (2009), tax incentives have two main roles:

1) Economic instruments, serving as tools to promote the growth of certain sectors or attract investment.
2) Compliance instruments, serving as strategies to increase taxpayers' willingness to comply with their tax obligations.

However, the effectiveness of tax incentives is highly dependent on perceptions of fairness, transparency, and consistency in their implementation. Incentives perceived as unfair or discriminatory may give rise to opportunistic behavior and even reduce trust in tax authorities.

Tax Compliance

Compliance is something that can be shaped by tax authorities over time, and taxpayers are expected to gradually realize the importance of taxation for a country (Dewi et al., 2020). According to Jackson and Miliron (1986), tax compliance is defined as the reporting of all income and the payment of taxes to tax authorities in a timely manner, in accordance with applicable tax laws and regulations (Brata et al., 2020). According to Amah et al. (2023), taxpayer compliance is classified into formal compliance and material compliance. Formal compliance refers to taxpayers' adherence to formal tax requirements. This includes registering for a Taxpayer Identification Number (NPWP) or determining eligibility for a Taxable Entrepreneur Confirmation Number (NPPKP) in a timely manner, paying outstanding taxes on time, reporting previously paid taxes, and accurately calculating tax liabilities. Material compliance, on the other hand, refers to compliance in fulfilling substantive tax obligations, including accurately determining tax payable in accordance with tax laws, calculating the correct amount of tax due, and properly collecting or withholding taxes (for taxpayers acting as third parties).

Tax compliance represents taxpayers' attitudes and behaviors in fulfilling tax obligations in accordance with prevailing laws and regulations. Compliant behavior may arise from different motives: citizens may comply because they calculate that the costs of non-compliance are too high, or they may comply because they feel a moral obligation as members of society (Kirchler et al., 2008). In public policy, ideal tax compliance is voluntary and sustainable compliance that does not rely solely on monitoring and sanctions. Tax compliance is carried out based on each citizen's awareness and understanding of compliance as a legitimate action under existing controls (Andreansyah et al., 2022).

Behavioral Economics Theory

Behavioral economics is a branch of economics that integrates elements of economics, psychology, and sociology to explain individual decision-making behavior. Kahneman and Tversky (1979), through Prospect Theory, emphasized that individuals tend to avoid losses rather than pursue gains.

According to Khairiyah et al. (2019), the OECD's Guidance Note on Cooperative Compliance (CRM) identifies two approaches to improving tax compliance: economic and behavioral approaches. Factors influencing taxpayer compliance under the economic approach include:

1) Financial burden, where compliance depends on the amount of tax liability borne under certain provisions.
2) Cost of compliance, referring to the costs incurred by taxpayers to remain compliant, such as the time required to prepare tax reports.
3) Disincentives, namely sanctions or penalties imposed for violating tax regulations.
4) Incentives, namely tax facilities received by taxpayers.

Meanwhile, factors influencing compliance under the behavioral approach include:

1) Individual differences, as tax compliance varies across individuals; OECD research shows differences based on gender, age, education, personality, risk assessment, beliefs or religion, and industry environment.
2) Perception of inequity, where taxpayers feel they are treated unfairly; perceptions of an unfair tax system may encourage tax evasion or avoidance.
3) Perception of minimal risk, where taxpayers perceive a low risk of detection for non-compliance and thus tend to be non-compliant.
4) Risk-taking behavior, where taxpayers engage in non-compliance by disregarding potential consequences.

In tax policy, this implies that the communication and design of tax incentives cannot focus solely on fiscal or regulatory aspects, but must also consider taxpayers' psychological and behavioral dimensions. How incentives are communicated, socialized, and implemented has a significant impact on how taxpayers perceive fairness, clarity, and credibility. In other words, the effectiveness of tax incentives depends not only on policy substance, but also on the psychological perceptions formed in taxpayers' minds.

Slippery Slope Framework

The Slippery Slope Framework (SSF), developed by Kirchler, Hoelzl, and Wahl (2008), is a conceptual framework that explains the dynamics of tax compliance through two main dimensions: the power of tax authorities and trust in tax authorities. Both dimensions play a crucial role in shaping taxpayer behavior and explaining why individuals or businesses choose to comply or not comply with tax obligations.

The power of tax authorities reflects the ability of tax institutions to enforce the law through formal mechanisms such as audits, sanctions, fines, and strict administrative controls. This power is necessary to create deterrence against non-compliance, ensure that violations carry clear consequences, and foster the perception that the tax system is enforced firmly and fairly. However, if power is exercised excessively without regard for trust, the resulting compliance tends to be enforced compliance—compliance driven by fear of punishment rather than moral awareness.

Conversely, trust in tax authorities reflects taxpayers' perceptions that tax institutions operate fairly, transparently, accountably, and in the public interest. Trust develops when taxpayers believe that taxes are used appropriately, that there are clear benefits for society, and that communication between authorities and taxpayers is two-way. Under such conditions, compliance is voluntary, as taxpayers consciously fulfill their obligations out of a sense of moral and social responsibility to the state.

The Slippery Slope Framework emphasizes that power and trust are not contradictory but complementary. Power exercised wisely can strengthen the legitimacy of authorities, while trust enhances the effectiveness of power. A balanced combination of both creates a stable, credible, and sustainable tax climate, where compliance is driven not only by fear of sanctions but also by collective awareness in support of national development.

3. RESEARCH METHODOLOGY

Research Approach

This study employs a descriptive qualitative approach aimed at obtaining an in-depth understanding of the perceptions, experiences, and views of tax officers and tax consultants regarding the effectiveness of tax incentive policies in enhancing taxpayer compliance. A qualitative approach is chosen because the study seeks to interpret the meanings behind actions, interactions, and social experiences that cannot be fully explained through quantitative data. Through this approach, the researcher can explore subjective meanings, behavioral motives, and the ways in which tax actors interpret incentive policies in everyday practice. The qualitative approach also allows the researcher to view phenomena from the actors' perspectives, rather than solely from theoretical or formal policy viewpoints. This is important because individual perceptions and experiences in the field often reflect complex social and psychological realities, where tax policies are not always interpreted in line with policymakers' intentions. By directly examining the experiences of tax officers and consultants, this study reveals how tax incentive policies are actually understood, accepted, and implemented within the context of tax administration and compliance practices.

In addition, the descriptive qualitative approach enables the researcher to link empirical findings with relevant theoretical frameworks, namely Behavioral Economics and the Slippery Slope Framework (SSF). Behavioral Economics theory is used to explain that tax compliance behavior is influenced not only by rational factors such as economic benefits or the threat of sanctions, but also by psychological factors such as perceptions of fairness, trust, and social norms. Accordingly, the researcher can understand how tax incentives affect taxpayers' behavioral and emotional dimensions through interactions among actors in the field. The Slippery Slope Framework (SSF) is used as an analytical lens to understand the balance between the power of tax authorities and trust in tax authorities in creating sustainable compliance. Through semi-structured interviews and qualitative analysis, this study examines how these two dimensions are reflected in the implementation of tax incentive policies—whether such policies emphasize coercive power or instead strengthen trust-building mechanisms.

By combining a qualitative approach with behavioral theoretical frameworks, this study is expected to provide a comprehensive and contextualized picture of how tax incentives are perceived and implemented. Furthermore, the findings are expected to contribute both conceptually and practically to the development of behavior-based tax compliance theory and to the formulation of more effective policies oriented toward positive and sustainable changes in taxpayer behavior.

Research Location

This study was conducted in Tax Service Offices (Kantor Pelayanan Pajak/KPP) and tax consultancy firms located in the Greater Jakarta area (Jabodetabek). The research locations were selected purposively based on several key considerations. First, the implementation of tax incentive policies in these locations is directly relevant to the study's focus on the effectiveness of tax incentives in improving taxpayer compliance. Second, the availability of informants with in-depth knowledge of policy implementation in practice—both from the perspectives of tax officers and tax consultants—ensures the provision of rich data and insights for comprehensive qualitative analysis.

Research Subjects and Informants

Informants in this study were selected using purposive sampling, a technique that deliberately chooses participants based on relevance, competence, and experience related to the research focus. This technique is appropriate for qualitative research, which emphasizes depth of information rather than the number of respondents. Through purposive sampling, the researcher ensures that informants possess empirical knowledge and direct experience with the implementation of tax incentive policies and their impact on taxpayer compliance.

The informants consisted of two main groups: tax officers and tax consultants. First, tax officers were employees of the Directorate General of Taxes directly involved in the implementation of tax incentive policies, including service delivery, supervision, and taxpayer education. They were selected based on a minimum of five years of work experience to ensure a deep understanding of policy implementation dynamics, regulatory changes, and taxpayer responses to incentives. Through their perspectives, the researcher explores how incentive policies are operationally implemented and how the dimensions of authority power and taxpayer trust are developed within authority–taxpayer relationships, as explained by the Slippery Slope Framework. Second, tax consultants were selected because of their important role as intermediaries between taxpayers and tax authorities. The selected consultants were licensed professionals with experience handling clients who received tax incentives and who actively provide tax advisory services. They are expected to offer rich insights into how tax incentive policies are interpreted and perceived by taxpayers, including how psychological aspects, economic rationality, and perceptions of fairness influence compliance decisions in line with Behavioral **Economics principles.**

The total number of informants comprised three employees of the Directorate General of Taxes and three tax consultants. This approach allows the researcher to ensure data sufficiency and to capture a comprehensive range of experiences and perspectives. Through this focused and in-depth informant selection strategy, the study aims to provide strong empirical evidence on how tax incentive policies are understood, implemented, and influence tax compliance behavior from both authority and professional practice perspectives.

Types and Sources of Data

a. Primary Data

Primary data were obtained through semi-structured interviews with tax officers and tax consultants, focusing on their perceptions, experiences, and interpretations of tax incentives, trust in authority, and their influence on taxpayer compliance.

b. Secondary Data

Secondary data consisted of official documents, such as tax regulations and academic publications related to tax incentive policies. These documents were used to strengthen the analysis and provide contextual support for the study.

Data Collection Techniques

Data were collected through semi-structured interviews and documentation. In-depth interviews were used as the primary technique, as they align with the objectives of qualitative research to comprehensively explore informants' meanings, experiences, and perceptions. This interview technique enables the researcher to obtain rich information and understand the thinking patterns, evaluations, and subjective interpretations of actors involved in implementing tax incentive policies.

The interviews were conducted using a semi-structured interview guide to ensure thematic focus while allowing flexibility to explore emerging issues during the conversation. Through this approach, the researcher sought to capture authentic narratives from each informant and to understand the dynamic interaction between policy, actors, and the socio-psychological context underlying tax compliance.

In addition to interviews, data collection also involved documentation, including the collection of official documents, reports, and archives related to tax incentive policies, such as laws and regulations, circular letters, policy implementation reports, publications of the Directorate General of Taxes, and other relevant secondary data. These documentary data served as complementary and comparative materials (data triangulation) to strengthen interview findings, verify field observations, and provide institutional context for interpreting the research results. By combining in-depth interviews and documentation, this study seeks to obtain a comprehensive, valid, and contextualized understanding of tax actors' perceptions and experiences regarding the effectiveness of tax incentive policies in fostering sustainable compliance.

Data Analysis Techniques

Data analysis was conducted through several stages:

a. Data Reduction

This stage involved selecting, simplifying, and categorizing interview data based on key themes, namely perceptions of tax incentives, power, trust, behavioral factors, and tax compliance.

b. Data Presentation

The reduced data were presented in descriptive narrative form to facilitate understanding of patterns and relationships among identified categories and themes, while clarifying the linkage between empirical data and the researcher's analytical interpretations.

c. Conclusion Drawing

The researcher interpreted meanings and identified patterns among themes emerging from interview data by referring to the Behavioral Economics and Slippery Slope Framework. This approach enables findings to be understood not only descriptively but also conceptually, allowing systematic explanation of the relationships between tax incentives, compliance behavior, trust, and power.

d. Data Validity

Member checking was conducted to ensure that the researcher's interpretations aligned with informants' intentions and experiences. This involved reconfirming interview summaries and key points with selected informants from both tax officer and tax consultant groups, and ensuring that quotations used in the discussion remained consistent with their original context. Through this process, informants confirmed that the researcher's interpretations accurately reflected their views and experiences.

An audit trail was also applied to ensure transparency in the data analysis process. This involved systematically documenting all research stages, from interview guide development, data collection, interview transcription, data coding, to conclusion drawing. Analytical decisions, including thematic categorization such as administrative compliance, voluntary compliance, perceptions of fairness, trust, and power, were clearly recorded. This documentation enables others to trace how research conclusions were developed, thereby enhancing the dependability and confirmability of the findings.

Thematic coding was applied inductively and consistently as part of data validity procedures, including:

1) Open coding, to identify initial concepts;
2) Axial coding, to link concepts into broader categories;
3) Selective coding, to formulate core themes that structure the discussion.

Through this approach, the themes discussed in the findings are grounded in empirical data and aligned with the established analytical methods.

e. Trustworthiness of Data

Data trustworthiness was ensured through several strategies designed from the methodological stage, including source triangulation, data saturation, and interpretive verification. Source triangulation was conducted by comparing perspectives of tax officers and tax consultants, as specified in the informant design. These differing roles allowed the researcher to verify consistency across perspectives, identify perceptual differences between authorities and policy users, and reduce viewpoint bias. In line with purposive sampling principles, data collection ceased once data saturation was achieved, meaning that additional interviews no longer produced new thematic variations but repeated existing patterns. Interpretive verification was carried out by linking field findings to the theoretical frameworks used—Behavioral Economics and the Slippery Slope Framework. Each major interpretation in the discussion was supported by direct informant quotations, alignment with theoretical concepts, and cross-informant consistency. This approach ensures that the conclusions are not speculative but firmly grounded in empirical data and a clear conceptual framework.

4. RESULTS AND DISCUSSION

This chapter discusses the research findings based on interviews with tax officers (Eko Pandoyo Wisnu Bawono, Budi Santoso, Head of Supervision Section 3 Cibinong) and tax consultants (Hijrah Hafiduddin, Hendra Damanik, and Taslim Syahputra). The discussion integrates two important perspectives—Behavioral Economics and the Slippery Slope Framework—to explain how tax incentives influence taxpayer compliance behavior in Indonesia.

Table 1. List of Research Informants

No.	Informan	Gender	Perspective	Role
1.	Eko Pandoyo Wisnu Bawono (Eko)	Male	Tax Officer	Head of KPP Pratama Depok Cimanggis
2.	Budi Santoso (Budi)	Male	Tax Officer	Supervisor Tax Auditor KPP Madya Jakarta Selatan I
3.	Heri Widiarto (Heri)	Male	Tax Officer	Sub-Division Head Pengawasan III KPP Pratama Cibinong
4.	Hendra Damanik (Hendra)	Male	Tax Consultant	Head Branch Depok City – Indonesian Tax Consultants Association
5.	Taslim Syahputra (Taslim)	Male	Tax Consultant	Founder Taslim & Partners Tax Consultant
6.	Hijrah Hafiduddin (Hijrah)	Male	Tax Consultant	Founder HHH Consultant & Partners

4.1 Perspective of Tax Officers

4.1.1 The Impact of Tax Incentives on Taxpayer Compliance Behavior

Based on the interview results, tax incentives are understood as instruments that can stimulate taxpayers' economic activities; however, their impact on tax compliance—particularly voluntary compliance—is considered not yet significant. Tax officers observed that the majority of taxpayers utilize incentives due to financial benefits or administrative requirements, rather than an increase in moral awareness to comply with tax obligations. In general, incentives tend to encourage administrative compliance because taxpayers must fulfill certain requirements, such as filing tax returns or completing formal documentation. Meanwhile, voluntary compliance has not emerged strongly, as taxpayers' motivation remains oriented toward short-term financial gains. This is consistent with the Behavioral Economics perspective, which suggests that when incentives are

primarily provided as rewards, the resulting behavior tends to be transactional. Taxpayers comply in order to obtain benefits, rather than as a form of commitment to tax compliance.
Eko stated that tax incentives have only a limited impact on compliance:
"The impact of tax incentives on taxpayer compliance behavior is not very significant, so specific strategies are indeed needed for these incentives to have a meaningful effect on increasing taxpayer compliance." (Eko)
He further emphasized that the compliance generated is largely administrative in nature:
"I see it more as administrative compliance, because the provision of incentives generally requires administrative conditions. That is what ultimately makes them comply." (Eko)
Meanwhile, Budi highlighted that taxpayers become more compliant because they are interested in obtaining financial benefits:
"Taxpayers are interested in the incentives, so they become more aware and more compliant, because they have a strong interest in those incentives." (Budi)
Heri Widiarto added that incentives increase compliance mainly due to administrative obligations:
"To obtain incentives, taxpayers are required to file tax returns, and this encourages an increase in administrative compliance." (Heri)
From these statements, it can be seen that tax incentives have not yet functioned as a primary driver of sustainable tax compliance, especially when compliance is understood as a voluntary commitment to fulfilling tax obligations. Tax officers emphasized that taxpayers' responses to incentives are largely oriented toward short-term financial benefits. This makes incentives more effective as triggers for administrative compliance, namely the fulfillment of formal requirements such as filing tax returns, submitting documents, or updating data that are mandatory in order to enjoy the incentives.
Thus, although incentives contribute positively to improving the quality of tax data, formal compliance, and administrative orderliness, their impact on fostering long-term tax awareness remains limited. Incentives have not yet been fully able to change taxpayers' perceptions of taxes as a moral obligation and a form of social contribution. Without a fundamental shift in taxpayers' perceptions and motivations, the effects of incentives tend to be temporary and dependent on the direct benefits offered by the government. In other words, tax incentives currently function more as administrative mechanisms that encourage compliance through formal requirements, rather than producing the behavioral changes needed to build sustainable compliance.

4.1.2 Tax Incentives and Taxpayers' Perceptions of Fairness

Perceptions of fairness are an important factor in tax compliance theory. Interview results indicate that taxpayers' perceptions of the fairness of incentives are strongly influenced by their direct experiences as recipients or non-recipients of incentives. For taxpayers who receive benefits, incentives are considered fair. Conversely, for those who do not receive them, incentives may be perceived as discriminatory. However, from the tax authority's perspective, incentives are granted based on thorough analysis and careful consideration, and are therefore regarded as reflecting fairness within the context of public policy.
Eko emphasized that perceptions of fairness depend heavily on taxpayers' positions:
"It depends on who receives the benefits. Those who receive incentives will say it is fair. But those who do not may say otherwise." (Eko)
Budi viewed incentive fairness as the result of situational policy analysis:
"Incentive policies must have been carefully studied. One regulation cannot cover all groups. So they are conditional and situational." (Budi)
Heri Widiarto viewed incentives as a means of economic equalization:
"Incentives are needed so that people who previously could not afford to buy a house are able to do so. That is one principle of fairness for society." (Heri Widiarto)
From the informants' explanations, it can be understood that perceptions of fairness in tax incentive policies are subjective and strongly influenced by whether taxpayers are beneficiaries or non-beneficiaries. Taxpayers who receive incentives tend to view the policy as a fair form of state support, while those outside the policy's target groups may feel overlooked or deprioritized. Nevertheless, such differences in perception do not necessarily indicate injustice in the policy itself.
The government designs incentives by considering economic development objectives, social conditions, fiscal capacity, and economic impacts. Accordingly, incentives are not intended to equally satisfy all taxpayer groups, but rather to achieve distributive justice by providing greater benefits to groups or sectors deemed most in need or strategically important for the national economy. Incentive targeting is determined through technical studies, impact analyses, and macroeconomic evaluations, ensuring that policies are not only distributively fair but also economically efficient. Thus, although perceptions of fairness at the taxpayer level may vary, from a policy standpoint the government seeks to balance fairness, effectiveness, and fiscal efficiency so that tax incentives can continue to function as instruments for promoting growth, equity, and improved tax compliance.

4.1.3 Trust in Authority in the Implementation of Tax Incentives

Within the Slippery Slope Framework, trust in authority is a key element in encouraging voluntary compliance. Interview results indicate that taxpayer trust is strongly influenced by regulatory consistency, the integrity of officials, and legal certainty. Tax incentives can enhance trust if they are implemented consistently, transparently, and fairly.
Eko emphasized the importance of consistency:
"The most important factor is consistency. There should not be contradictions once taxpayers have complied with the rules." (Eko)
Budi stated that tax reform has increased trust:
"With the new tax harmonization law, taxpayers' rights and obligations are increasingly considered, and trust levels have improved." (Budi)
Heri Widiarto emphasized that trust is undermined when officials deviate from the rules:
"The public loses trust when deviations occur, especially by tax officials." (Heri Widiarto)

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All three informants consistently emphasized that taxpayer trust in tax authorities is the primary foundation for long-term compliance. From the Slippery Slope Framework perspective, trust underpins voluntary compliance—compliance driven not by fear of sanctions, but by the belief that tax authorities operate fairly, transparently, and accountably. Therefore, every policy, including tax incentives, must preserve and strengthen this trust.

The informants noted that tax incentives have the potential to build trust, particularly when the government demonstrates public-oriented policies and consistency in fulfilling policy commitments. However, these benefits can only be realized if incentives are implemented without favoritism, discriminatory treatment, or sudden regulatory changes. Inconsistency, procedural ambiguity, or deviations in implementation not only reduce the effectiveness of incentives but can also undermine the legitimacy of tax authorities in the eyes of taxpayers. Thus, the success of incentives in promoting compliance lies not only in their design, but also in their consistent, fair, and predictable implementation. When trust is maintained, incentives become not only economic instruments but also drivers of a more collaborative relationship between taxpayers and tax authorities, supporting sustainable compliance.

4.1.4 Power of Authority and the Effects of Law Enforcement

The power of tax authorities remains an important element in maintaining taxpayer compliance. Through mechanisms such as audits, law enforcement, and sanctions, tax authorities can create a deterrent effect that prevents violations and encourages taxpayers to fulfill their obligations. Within the Slippery Slope Framework, power plays a key role in shaping enforced compliance—compliance that arises due to the risk of sanctions for non-compliance.

However, the informants emphasized that the exercise of authority should not be excessive or arbitrary. Power must be applied through strict, measured, and rule-based procedures so that taxpayers continue to perceive enforcement as legitimate and fair. When power is used disproportionately—such as without adequate data, inconsistently, or without clear communication—it can reduce taxpayer trust in tax institutions and ultimately undermine long-term compliance.

Eko noted that authority is currently exercised in a strict and gradual manner:

“The stages are very strict, not arbitrary; there are clear guidelines.” (Eko)

Budi emphasized the professionalism of tax auditors:

“The positions of tax auditors and taxpayers can be said to be equal; tax officials no longer hold more power than taxpayers.” (Budi)

Heri highlighted regulatory limitations on authority:

“Power of authority does not mean absolute power; it is subject to stricter oversight.” (Heri)

The interview results confirm that power and trust cannot operate independently in building effective tax compliance. When authority is exercised without accompanying trust, enforcement actions tend to be perceived as intimidating or oppressive. This can lead to resistance or even more concealed forms of tax avoidance. In other words, power without trust tends to widen the psychological distance between taxpayers and tax authorities, making long-term compliance difficult to achieve.

Conversely, trust without power is also insufficient. If tax authorities rely solely on trust and persuasive approaches without effective control mechanisms, audits, or sanctions, compliance remains merely moral and vulnerable to violations. In this case, the absence of power weakens the effectiveness of the tax system, as there are no clear consequences for non-compliance.

Therefore, the combination of trust and power is essential for creating stable and sustainable compliance. When taxpayers trust that tax authorities act fairly, consistently, and transparently, while also recognizing that firm and professional enforcement mechanisms exist, the resulting compliance is not only administrative but also voluntary. This synergy enables the tax system to operate effectively, efficiently, and legitimately in the eyes of the public.

4.2 Perspective of Tax Consultants

4.2.1 Effectiveness of Incentives on Compliance Behavior

Incentives have been shown to increase administrative compliance, such as timely filing of tax returns and the completeness of invoices. However, incentives have not yet been able to strongly create voluntary compliance. In addition, there is a risk of moral hazard when taxpayers delay reporting or wait for subsequent incentive programs. This indicates that the effects of incentives are extrinsic and short-term if they are not accompanied by adequate guidance and capacity building.

According to Hijrah and Taslim, tax incentives can increase compliance:

“The impact of these incentives can increase compliance; taxpayers who previously filed their periodic tax returns late now submit them on time.” (Hijrah)

“Taxpayer compliance has increased, and the number of taxpayers has also grown.” (Taslim)

However, Hendra argued that tax incentives may give rise to moral hazard:

“Tax incentives do not always increase compliance; moral hazard can emerge.” (Hendra)

The informants’ views indicate that although tax incentives have a positive impact on improving compliance—particularly in terms of reporting and fulfillment of formal obligations—the behavioral changes that emerge remain administrative in nature and have not yet reached compliance based on tax morale. In other words, taxpayers comply due to the requirements and financial benefits attached to incentives, rather than because of increased tax awareness or a moral commitment to fulfilling tax obligations. These findings reinforce the Behavioral Economics view that financial incentives generally generate profit-oriented motivation, meaning that the resulting behavior often persists only as long as the incentives are available. In the tax context, this condition creates dependence on policy stimuli rather than fostering voluntary compliance.

Therefore, the informants’ perspectives highlight the importance of designing incentive policies that not only focus on providing economic benefits but also aim to build long-term tax commitment and awareness. This can be achieved through well-targeted incentive policies, improved service quality, transparency, and strengthened trust in tax authorities. In this way, incentives can serve not only as triggers for administrative compliance but also as instruments to strengthen tax morale and sustainable voluntary compliance.

The effectiveness of tax incentives also varies according to the scale of taxpayers' businesses, such as micro, small, and medium enterprises (MSMEs) and large corporations. MSMEs benefit when incentive processes are simple and do not require extensive administrative capacity, while large corporations are better able to utilize structural incentives such as tax holidays or exemptions from value-added tax on capital goods. These differences call for more segmented policy design. Statements from Hijrah and Hendra include:

"Most incentives are felt to benefit MSMEs, but companies also receive substantial benefits." (Hijrah)

"Incentives are more effective for large companies; for MSMEs, they are only effective if they are simple and automatic." (Hendra)

These statements underscore that the effectiveness of tax incentives is strongly influenced by the characteristics and profiles of targeted taxpayers. Differences in administrative capacity, bookkeeping systems, levels of tax literacy, and business scale lead to heterogeneous responses to incentives. Large corporations, for example, are better able to utilize incentives due to well-established accounting systems and sufficient resources. Conversely, MSMEs benefit only when incentives are designed to be simple, automatic, and free from additional compliance burdens. Consequently, uniform incentive policies risk being suboptimal because they fail to account for the distinct needs, constraints, and readiness levels of different taxpayer segments. Therefore, segmented policy design is essential to ensure that incentives deliver relevant, fair, and effective value across all taxpayer groups. Such a segmented approach not only enhances policy effectiveness but also supports equitable distribution of benefits and strengthens tax morale across all segments of taxpayers.

4.2.2 Perceptions of Fairness in the Provision of Tax Incentives

From the perspective of tax consultants, fairness in tax incentive policies is relative and highly influenced by taxpayers' positions with respect to the benefits received. Those who receive benefits tend to perceive the policy as fair, whereas those who do not often view it as biased. This phenomenon indicates that policy fairness is not determined solely by formal provisions or regulatory design, but also by how benefits are distributed and how they are perceived by the public. The views of Hijrah, Hendra, and Taslim are as follows:

"Incentives are generally perceived as fair; they just need to be expanded." (Hijrah)

"Many feel that incentives are biased and more beneficial to large companies." (Hendra)

"Those who enjoy the incentives feel they are fair; those who do not feel they are unfair." (Taslim)

The informants' statements show that perceptions of fairness regarding tax incentives are relative and strongly shaped by whether taxpayers are beneficiaries or non-beneficiaries. Although, in policy design, the government seeks to achieve equitable outcomes through objective and needs-based incentive mechanisms, public acceptance of these policies ultimately depends on how taxpayers interpret and experience the benefits. In other words, incentive fairness is built not only through equitable regulatory design but also through taxpayers' subjective perceptions of accessibility, transparency, and policy alignment.

4.2.3 Trust in Tax Authorities and the Role of Communication

Trust in the Directorate General of Taxes (DGT) is a key element in the formation of voluntary compliance, as emphasized in the Slippery Slope Framework, which positions trust as the foundation of voluntary compliant behavior. However, interview results indicate that public trust in tax authorities continues to face challenges. Public trust has declined due to several factors, such as corruption cases within government institutions, perceptions of uncertainty in tax services, and taxpayers' limited understanding of the benefits and mechanisms of the incentives provided.

This condition limits the ability of tax incentives to foster voluntary compliance, as taxpayers do not fully believe that such policies are designed and implemented to support their interests. In this context, the role of tax consultants becomes highly strategic. Consultants serve as information mediators between the government and taxpayers, helping to explain rules, benefits, and incentive procedures in more accessible language. This role is particularly important for MSMEs, which generally have lower levels of tax literacy and face difficulties in understanding regulations independently. Thus, tax consultants can contribute to strengthening public trust while also enhancing the effectiveness of tax policy implementation.

Beyond communication related to incentives, the quality of services and the integrity of tax authorities also play critical roles in building trust. Statements from Hijrah, Hendra, and Taslim include:

"Corruption cases cause a decline in taxpayer trust." (Hijrah)

"Digitalization should be able to increase taxpayer trust." (Hendra)

"Why pay taxes if they are just corrupted anyway…" (Taslim)

The interview results show that trust dynamics toward tax authorities are highly sensitive to institutional integrity and transparency. Taxpayer trust is shaped not only by applicable regulations but also by perceptions of officials' behavior, service consistency, and the government's ability to demonstrate accountability in tax management. In this context, any misconduct or procedural ambiguity can undermine public trust and hinder the formation of voluntary compliance.

Therefore, open communication, continuous education, and service digitalization are essential foundations for restoring and strengthening public trust. Clear communication reduces uncertainty, education enhances tax literacy and understanding, and digitalization improves transparency and process consistency. These three elements work synergistically and play a strategic role in ensuring that taxpayers perceive tax authorities as professional, trustworthy, and service-oriented institutions. As trust increases, the effectiveness of incentive policies and overall tax compliance can improve significantly.

4.2.4 Power of Tax Authorities and Its Impact on Compliance

Audits, sanctions, and law enforcement remain necessary to ensure compliance, but their effectiveness depends heavily on the professionalism of tax officials. Pressure from tax authorities typically results only in short-term compliance. If not managed properly, excessive use of power can erode trust. According to Hijrah, Hendra, and Taslim, who represent the perspectives of taxpayers through their roles as tax consultants:

"There are still auditors who lack integrity, and this reduces trust." (Hijrah)

"Sanctions are effective in suppressing administrative violations, but they do not always foster moral awareness." (Hendra)

"Taxpayers dislike audits… they need guidance, not just sanctions." (Taslim)

These statements emphasize that the power of tax authorities must be exercised proportionally and within the limits of authority. Law enforcement carried out in a professional, consistent, and data-driven manner has the potential to strengthen taxpayer trust by providing certainty and a sense of fairness. However, any deviation—whether in the form of abuse of authority, unfair treatment, or misconduct by individual officials—can undermine the trust that has been built. Thus, the effectiveness of power in promoting compliance is highly dependent on the integrity of tax authorities and the quality of its implementation.

4.3 Synergy between Trust and Power in Promoting Tax Compliance

The research findings indicate that a balance between trust (trust in authority) and power (the authority's power) is a fundamental element in creating sustainable tax compliance. All informants, both tax officers and tax consultants, consistently expressed the view that these two aspects cannot be separated and, in fact, must reinforce one another. Trust without power may create loopholes that allow abuse, while power without trust tends to produce only superficial, administrative, and short-term compliance.

Consultant Hijrah explicitly emphasized the importance of this synergy:

"Yes, that's right—when trust and power operate together, they will increase tax compliance."

This statement reflects the understanding that compliance will not be robust if it relies on only one side. Meanwhile, Hendra offered a more theoretical perspective on the interaction between the two:

"Trust gives rise to voluntary compliance, while power ensures that taxpayers continue to comply with regulations, even though it may result in enforced compliance."

This view reinforces the idea that trust is closely associated with voluntary compliance, whereas power functions to secure compliance through enforcement. Taslim provided a more practical illustration by highlighting how public trust in government is related to the appropriate use of authority:

"Trust in government policies and in the use of public funds must go hand in hand with the government's authority. The better this alignment, the happier our taxpayers are."

From a policy implementation perspective, informants also noted that tax incentives can serve as a mechanism to strengthen trust when they are provided transparently, fairly, and consistently. Hijrah stated:

"Incentives can foster public trust."

This implies that when taxpayers perceive regulations as clear, benefits as tangible, and treatment as non-discriminatory, trust in authority increases. Such trust can then encourage stronger voluntary compliance.

Nevertheless, consistency and the quality of law enforcement remain necessary to ensure that policies are implemented as intended and are not misused. Eko, representing the tax authority, emphasized that audit mechanisms are designed to be professional:

"The stages of audit are very strict and not arbitrary."

This statement indicates that the power of tax authorities is exercised on the basis of clear procedural standards.

Regarding trust and power within tax authorities, Hendra provided the following perspective:

"Most of the authority's powers have been exercised fairly and proportionally, especially after administrative reforms, digitalization, and the implementation of risk-based audits. However, there are still perceptual and implementation challenges that make some taxpayers feel that treatment is not always even, because in public perception it is not yet ideal—there is still fear of audits, MSMEs feel burdened, and issues involving individual misconduct create distrust."

This perspective illustrates how fragile trust can be when power is exercised disproportionately or without integrity. Even minor deviations can undermine public trust and negatively affect voluntary compliance.

Overall, the research data demonstrate that trust and power operate in a complementary relationship. Trust creates the psychological and moral foundation for taxpayers to comply without coercion, while power ensures that the system remains orderly and prevents violations. When both elements are present in balanced proportions, tax authorities can reduce monitoring costs, enhance policy effectiveness, and build long-term compliance.

These findings are highly consistent with the Slippery Slope Framework, which asserts that optimal tax compliance can only be achieved when trust in tax authorities is high and power is exercised effectively. Thus, the success of tax incentive policies depends not only on the financial benefits provided, but also on the government's ability to maintain integrity, transparency, and professionalism in the exercise of authority.

4.4 Theoretical Implications and Findings in the International Literature

A number of international studies examining the relationship between fiscal incentives, tax compliance, and taxpayer behavior within the frameworks of Behavioral Economics and the Slippery Slope Framework in developed countries indicate that sustainable tax compliance is generally more strongly influenced by the level of trust in tax authorities than by financial incentives alone. Batrancea et al. (2022), in a study covering eleven countries, found that trust and power significantly increase tax compliance intentions and reduce tax avoidance. Trust encourages voluntary tax compliance, while power enhances enforced compliance. Another study by Gangl et al. (2020) conducted in several developed countries showed that, in the countries examined, legitimate authority power positively affects tax compliance intentions only through reason-based trust.

In contrast, the findings of this study reveal a different pattern that is characteristic of developing countries. In Indonesia, tax incentives are proven to be more effective in promoting administrative compliance than voluntary compliance. Taxpayers tend to comply due to formal requirements, the risk of sanctions, or the opportunity to obtain financial benefits, rather than as a result of increased moral awareness or deep trust in the tax system. This pattern indicates that relatively low institutional trust causes incentive-based instruments and law enforcement mechanisms to play a more dominant role in shaping compliance behavior.

These differences can be explained by institutional and social contexts. In many developing countries, including Indonesia, public trust in government and public officials remains relatively fragile due to issues such as corruption, service uncertainty, and perceived inequities in policy fairness. Under such conditions, fiscal incentives function more as instrumental compliance triggers, that is, tools that encourage compliance through cost–benefit calculations, as described in Behavioral Economics. Incentives thus become effective drivers of short-term compliance but are not yet strong enough to foster sustainable compliance.

From a theoretical perspective, these findings carry important implications. This study extends the application of the Slippery Slope Framework to the context of developing countries by demonstrating that tax incentives tend to strengthen enforced compliance rather than voluntary compliance. In other words, although the Slippery Slope Framework emphasizes the importance of balancing trust and power, the results of this study indicate that in institutional contexts where trust is not yet stable, incentive policies operate more as an extension of the power of authority than as instruments for building trust.

5. CONCLUSION

Interviews with tax officers and tax consultants indicate that tax incentives are indeed effective in stimulating economic activity and improving administrative compliance, such as timely reporting and the fulfillment of other formal obligations. However, incentives do not automatically foster sustainable voluntary compliance. From a behavioral economics perspective, the impact of incentives is strongly influenced by how such policies are perceived and understood by taxpayers. Factors such as policy framing, the quality of communication, a sense of equality in the relationship between taxpayers and tax authorities, and low compliance costs determine whether tax incentives are positively received or merely viewed as opportunities for short-term gains.

Viewed through the Slippery Slope Framework, incentives can generate effective compliance only when they operate within a governance system that balances trust and power. Trust is built through transparency, government integrity, and service quality, while power is manifested in fair, consistent, and professional law enforcement. Accordingly, incentives can strengthen compliance when embedded in sound governance structures and aligned with prevailing legal norms. Conversely, when trust is low or law enforcement is inconsistent, incentives risk becoming short-term motivators without inducing fundamental behavioral change. Therefore, the design of effective incentive policies must be accompanied by institutional improvements, including enhanced human resource integrity, targeted communication, post-incentive monitoring, and transparency in budget utilization, so that incentives contribute not only to short-term economic growth but also to sustainable improvements in tax compliance.

6. LIMITATIONS

The sample was limited to internal and professional informants. The interviews primarily represent the perspectives of tax officers and tax consultants. Future research is expected to obtain direct perspectives from taxpayers in order to assess the responses of incentive recipients. The data in this study are qualitative in nature and do not measure effects quantitatively; therefore, the study only describes perceptual mechanisms and processes and does not estimate or calculate the magnitude of the impact of tax incentives on compliance levels.

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