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The Potential of Information Technology on Tax Voluntary Compliance

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Abstract
Taxation is the primary source of national fiscal revenue, and maintaining tax stability is a budgetary goal for every country. However, tax evasion remains prevalent worldwide. In recent years, with the rapid development of information technology, an increasing number of countries have applied IT to tax administration. The application of IT has reshaped tax collection and management models, particularly in terms of information transparency, process optimization, and tax evasion prediction capabilities. These characteristics will further enhance taxpayers' perceptions of tax fairness and trust in tax authorities, ultimately promoting voluntary compliance. Based on the theoretical frameworks of the Slippery Slope Framework and Fairness Theory, this paper elaborates on the potential impacts of information technology on voluntary compliance through four pathways: enhancing deterrence against tax evasion, improving service perception, reducing opportunities for corruption, and lowering compliance costs. Additionally, a conceptual model of the potential impact pathways of IT on voluntary compliance is constructed. This study lays the groundwork for subsequent empirical research.
Keywords: Voluntary Compliance, Deterrence, Service Perception, Corruption, Compliance Costs

Introduction

Taxes are the main source of national fiscal revenue, facilitating the government in resource redistribution and economic regulation. Maintaining tax stability is a budgetary goal for every country. However, tax evasion has been a very common phenomenon worldwide. Therefore, improving taxpayer compliance is crucial for the economic and social well-being of a country (Al-Maghrebi et al., 2022).

Research on tax compliance began with the economic deterrence theory. In recent years, scholars have increasingly focused on taxpayer behavior and psychological factors.

Additionally, with the development of information technology, more and more countries have applied IT to tax management. The application of information technology has reshaped the tax administration model and may have a significant impact on taxpayer compliance in the future.

Some scholars have explored this phenomenon. However, related research has mostly emphasized the deterrent effect of information transparency and big data mining for tax evasion prediction, while the impact on voluntary compliance has not received sufficient attention. Although some researchers have noted that technology may be used to facilitate compliance through simplifying processes and improving the taxpayer experience (Okunogbe & Santoro, 2023), there is still a lack of literature on the potential impact of information technology on voluntary compliance. Information technology is reshaping the nature of the accounting profession, necessitating a deeper exploration of this field of knowledge (Atayah & Alshater, 2021).

Merely focusing on deterrent effects may be insufficient to achieve widespread compliance. An increasing number of studies suggest that the ideal way to achieve tax compliance should be centered on enhancing voluntary compliance through trust (Yasa & Martadinata, 2018). Enhancing trust in the government can improve the relationship between taxpayers and tax authorities, thereby increasing taxpayers' intention to comply with tax regulations (Jimenez & Iyer, 2016). Countries worldwide are striving to transform taxpayers' passive compliance into active participation. Efforts to enhance voluntary compliance are becoming the management goals of tax authorities.

Therefore, this paper will explore the potential impact of information technology on taxpayers' trust in tax authorities and how this ultimately affects voluntary compliance. By understanding these dynamics, tax authorities can better design tax policies that inspire taxpayers' moral responsibility and achieve stable fiscal revenue.

Literature Review

Slippery Slope Framework (SSF)

The Slippery Slope Framework (SSF) states that that social psychology and deterrence variables determine the extent of tax compliance, which consists of both enforced compliance and voluntary compliance (Kastlunger et al., 2013; Kirchler et al., 2008). Enforced compliance refers to taxpayers who comply due to fear of penalties or losses after comparing the benefits of evasion with the potential costs. The primary methods to achieve enforced compliance include tax audits and penalties aimed at deterring tax evasion. In contrast, voluntary tax compliance refers to taxpayers who voluntarily disclose their income, accurately calculate their income taxes, and file tax returns on time. Voluntary compliance implies that taxpayers generally perceive tax authorities as well-intentioned and beneficial. These taxpayers are aware of their rights and obligations and are willing to fulfill their tax duties (Hanifah, 2019). SSF explains tax compliance through two main dimensions: trust in authorities and the power of authorities (Kirchler et al., 2008).

Voluntary compliance mainly depends on the taxpayer's trust in authority. Firstly, there is a correlation between fair treatment received by taxpayers and taxpayer trust in tax authorities. Previous literature suggests that there is a positive relationship between taxpayers' perception of tax fairness and tax compliance. Secondly, If taxes are not well utilized for the development of the country, that would influence taxpayers' trust and may lead to tax evasion. The government should provide public goods and utilize tax revenue well to win the trust of taxpayers (Edmond Ofori, 2020). Thirdly, Edmond Ofori (2020) suggests that the simplification of tax laws and tax filing will positively affect the attitude of taxpayers. It can lead to a reduction in transaction costs, which virtually increased compliance. Additionally, non-compliance is not solely a function of purposeful evasion but may also result from taxpayer ignorance. Tax knowledge is defined as the ability to understand taxation regulations by taxpayers (Ayuba et al., 2016). More convenient channels to obtain tax knowledge stimulate taxpayers' awareness. Furthermore, convenient services and the optimization of procedure will benefit to improve taxpayers' awareness of independent tax payment. Lastly, according to Huiskers-Stoop & Gribnau (2019), reciprocal transparency between tax officials and taxpayers is also important in increasing cognitive trust.

The Theory of Fairness

There is a correlation between fair treatment received by taxpayers and taxpayer trust in tax authorities. Perceptions of fairness stem from real or perceived comparisons involving oneself or others. Fairness perceptions hold significance as they influence individuals' willingness to regard authorities as legitimate and trustworthy. It can promotes cooperative behavior. Consequently, perceptions of fairness carry significant implications for organizational collaboration, as well as for fostering taxpayers' compliance while mitigating tax evasion and avoidance (Farrar et al., 2020).

Fairness includes distributive justice, procedural justice, retributive justice. Distributive justice means the fairness of tax burden. Procedural justice are neutrality of the procedure, trustworthiness of the tax authorities, and polite, respectful treatment. retributive justice is perception of audits and penalties. procedural and distributive fairness both contribute to building taxpayer trust and obedience, as taxpayers believe that the tax system as well as distribution of tax proceeds are fair (Fajriana et al., 2023).

The Role of Information Technology in Tax Administration

Researchers generally perceive that the application of information technology in tax administration has significantly transformed tax collection mechanisms. High-quality IT significantly influences the control of tax risk. This influence is evident in both enforced compliance and voluntary compliance.

Technology has the potential to transform the three core functions of tax administration. First, technology can facilitate compliance by enhancing the tax administration's ability to identify the tax base or tax pool. It enables information transparency by establishing a comprehensive taxpayer database, thereby improving the efficiency and accuracy of tax authorities. This enhanced capability allows tax authorities to better monitor and assess taxable activities, reducing opportunities for tax evasion and ensuring a fairer tax system.

Second, technology can be used to monitor compliance. Modern data analysis tools can significantly improve the tax administration's ability to monitor and enforce compliance by automating the cross-checking of self-reported tax obligations with other data sources. For example, technologies like blockchain and data mining aid in tax audits, enabling the timely detection of tax fraud and strengthening deterrence against tax evasion. In essence, the use of IT can enhance the governance capacity of tax authorities, emphasizing enforced compliance. Technology-based tools also enable the analysis of large data sets to support risk-based audits, resulting in more targeted and transparent audit selection.

Finally, technology can facilitate compliance by streamlining processes and improving the taxpayer experience. It can significantly reduce the costs of tax compliance and improve service quality as well as the efficiency of tax-related activities. For instance, electronic filing can reduce the time required for tax transactions and improve taxpayer consistency. Additionally, the application of tax administration technology helps to standardize the enforcement actions of tax authorities, reducing opportunities for collusion between tax officials and taxpayers. This, in turn, enhances taxpayers' trust in tax authorities. In conclusion, IT facilitates easier and more transparent interactions between taxpayers and tax authorities, thereby promoting voluntary compliance by making tax processes more user-friendly and trustworthy.

While the use of information technology in tax administration can enhance taxpayers' trust in the government and improve voluntary tax compliance, it is essential to acknowledge the potential risks. The use of IT may pose a threat to taxpayers' trust in tax authorities, particularly concerning privacy and data protection. Inappropriate management by the government can also undermine taxpayers' trust in tax authorities. Therefore, it is crucial to balance the benefits of IT applications in tax administration with the potential risks.

Theory Framework

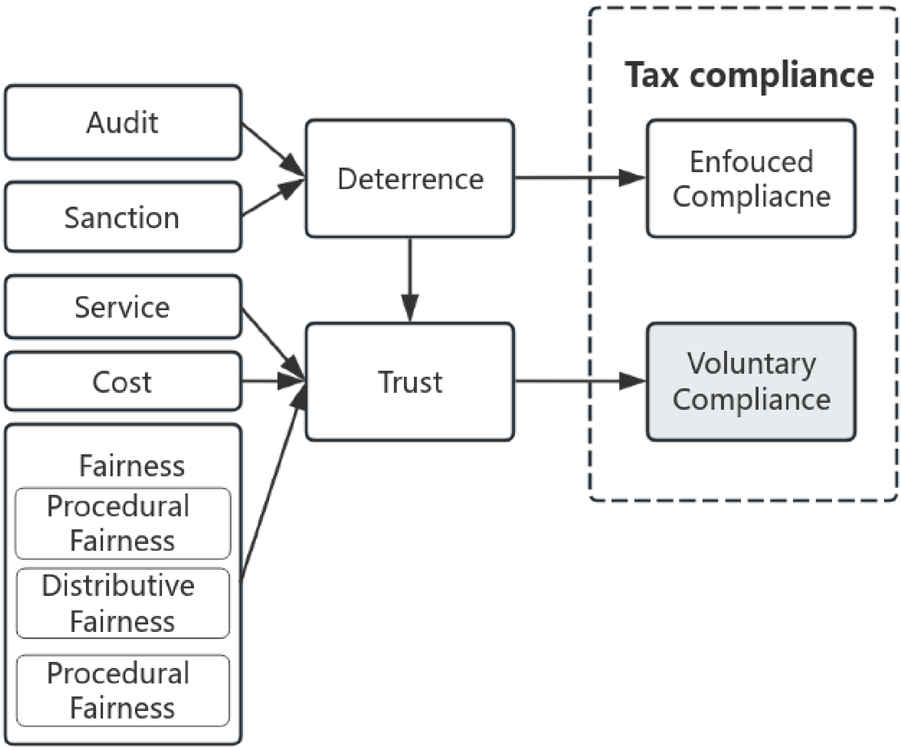

Figure 1: The Theory Framework of This Study

A Proposed Conceptual Framework

Trust and Voluntary Compliance

Trust in government is considered a significant influence on the level of tax compliance (Kirchler et al., 2008). Trust may strengthen the intention to comply with the tax system (Azrina Mohd Yusof et al., 2014; Batrancea et al., 2019; Jimenez & Iyer, 2016). Especially, trust in the government significantly and positively influences voluntary tax payments (Mas' ud et al., 2019; Xia et al., 2017). Empirical evidence also supports the relationship between trust and voluntary compliance (Batrancea et al., 2019; Frey & Torgler, 2007).

Taxpayers' trust is dependent on their perception of whether the authorities are responsible, transparent, and trustworthy (Al-Maghrebi et al., 2022; Yi-jun & Yun-tian, 2022). This perception includes factors such as fairness, service quality, and compliance costs. Prichard believes that trust comes from the judgment of government integrity and competence (Prichard et al., 2019). Kirchler et al. (2010) argue that trust positively correlates with information transparency and fair procedures.

If an individual does not consider the tax office and the government trustworthy and honest, or does not believe the rules by which the tax revenue is collected and/or spent are fair, this is likely to undermine a positive attitude towards full compliance. In such circumstances, the legitimacy of the government and the tax office is weakened (Mickiewicz, 2019). Thus, tax authorities can improve trust by providing efficient services, treating taxpayers with respect, making legislation transparent, and spending tax money wisely (Alm et al., 2016; Mas' ud et al., 2019).

Fairness and Trust

Perceptions of fairness stem from real or perceived comparisons involving oneself or others. Perceived fairness significantly affects tax compliance (Bergman & Nevarez, 2006; Kirchler et al., 2008). If tax authorities and officers treat taxpayers equally, in a respectful and responsible way, focus on service to taxpayers, and deal with problems fairly and objectively, taxpayers will trust in the government and improve voluntary tax compliance. In contrast, if taxpayers receive unfair treatment, their trust in the tax authority tends to diminish (Alm et al., 2012; Xuejiao, 2021)(Susyanti et al., 2021). In summary, taxpayers will increasingly trust the government if the government can deliver fairness, reciprocity, and accountability (Braithwaite, 2009). Trust in government is a crucial determinant of voluntary compliance among taxpayers.

As previously analyzed, unreasonable audits, penalties, and potential corruption can negatively affect taxpayers' perception of fairness in retributive justice. This sense of injustice can damage voluntary compliance. In contrast, when tax authorities treat taxpayers equally and with a respectful and responsible demeanor, taxpayers are more likely to trust the government and exhibit improved voluntary tax compliance. Moreover, when taxpayers are audited based on big data computing rather than the subjective decisions of tax officers, it enhances taxpayers' perceptions of audit fairness. Additionally, timely detection of tax evasion is fair for compliant taxpayers and contributes to a sense of fairness, which in turn helps build trust.

With the development of information technology, tax authorities can more effectively analyze data to ensure fairness and consistency in tax collection. It has been proven that the utilization of IT, such as "big data" and "cloud computing," has significantly enhanced the equity of the tax burden on enterprises (Bing-xi et al., 2022; Yan et al., 2020). The information transparency brought by the application of information technology promotes the moral integrity of tax authorities and audit fairness, which will promote distributive justice. As a result, taxpayers' trust in the government will increase.

In conclusion, there is a correlation between fair treatment received by taxpayers and taxpayer trust in tax authorities (Yong & Haonan, 2020). Equitable enforcement not only fosters trust in the tax authority but also promotes tax compliance. Perceptions of fairness hold significance as they influence individuals' willingness to regard authorities as legitimate and trustworthy. This can promote cooperative behavior. Consequently, perceptions of fairness carry significant implications for organizational collaboration, as well as for fostering taxpayers' compliance while mitigating tax evasion and avoidance (Farrar et al., 2020).

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Tax Service, Access to Tax Knowledge, and Trust

Tax service and trust

Research shows that higher taxpayer satisfaction with the tax services provided by tax authorities correlates with a stronger willingness to pay taxes (Frey & Torgler, 2007). Conversely, if the service quality of tax authorities is low or their attitude is poor, it increases the compliance costs and psychological burden on taxpayers, reducing their tax ethics.

Authorities can support voluntary compliance by building a good reputation for delivering on promises, assisting citizens with tax-related matters, providing efficient services, treating them with respect, making legislation transparent, and spending tax money wisely (Alm et al., 2016; Braithwaite, 2009). High-quality tax information services can increase trust in the authorities, thereby enhancing general tax compliance.

Technology plays a crucial role in improving service delivery to taxpayers. The extensive use of information technology has improved the tax process, making it more convenient and helping to standardize the behavior of tax authorities. The use of IT in tax collection and administration can improve taxpayers' perception, increase their trust in tax authorities, and ultimately enhance their voluntary compliance.

By automating routine tasks, AI can help tax authorities process returns and handle inquiries more quickly and efficiently. Faster responses and reduced processing times can increase taxpayer satisfaction and trust.

Additionally, digital platforms enable tax authorities to provide personalized communication and support. This tailored approach can improve taxpayer satisfaction and morale by making individuals feel more valued and understood by the tax system.

Access to Tax Knowledge and Trust

The associated costs of acquiring tax knowledge constitute a potential prohibitive barrier for taxpayers. This challenge arises from the inherent intricacies of the tax system coupled with its rapid evolution.

AI-based systems can enhance services and support to taxpayers, fundamentally reforming tax compliance processes. For example, virtual assistants and chatbots equipped with AI capabilities can provide personalized guidance and assistance to taxpayers, answering their queries, helping them understand tax regulations, and facilitating the filing process. These AI tools act as comprehensive knowledge bases, accurately generating the information needed by taxpayers, assisting them in understanding the latest tax policy analyses, reducing errors in policy application, and alleviating the workload of tax authorities.

This not only improves the taxpayer experience but also promotes voluntary compliance by making tax knowledge more accessible and understandable.

Compliance Cost and Tax Compliance

Generally, the higher the cost of tax compliance, the less willing enterprises are to comply (Xia et al., 2017). Slemrod (2019) pointed out a strong positive correlation between the cost of compliance and the degree of tax non-compliance, the higher the cost of tax compliance, the higher the degree of tax non-compliance (Slemrod, 2019).

The implementation of IT, through the construction of a modern tax service system, helps reduce taxpayers' compliance costs and non-compliance. With reduced time and monetary expenses for taxpayers in meeting their tax obligations, the lower compliance costs can discourage tax evasion (Bo & Lingfeng, 2019; Sentanu & Budiartha, 2019). For example, taxpayers can be fast by directly submit their declaration online (Novarina, 2005), and the accuracy can be improved by online comparisons. Therefore, the application of tax information technology systems had a positive and significant effect on taxpayer compliance (Sentanu & Budiartha, 2019).

The use of information technology is expected to increase compliance and trust in tax administration. Tax payment becomes easier for taxpayers with the provision of online services, benefiting them in fulfilling their obligations (Sentanu & Budiartha, 2019). More convenient operating procedures also reduce compliance costs. For instance, electronic filing and payment solutions reduce the time and other compliance costs borne by taxpayers. Electronic billing machines lower the costs of compiling and submitting information. Electronic communication tools (such as email and SMS) provide a timely and cost-effective way of keeping taxpayers informed of their tax requirements and account status.

In summary, the ease of compliance through automation and digital processes reduces the complexity and time required to comply with tax obligations. Simplifying the process can make it less daunting for taxpayers, potentially increasing compliance.

Deterrence and Tax Compliance

Robust enforcement and universal deterrence are crucial mechanisms for impacting tax compliance and fostering tax integrity (Feng et al., 2024). The interaction between deterrence and trust is not certain (Batrancea et al., 2019). Some researchers argue that higher deterrence causes a feeling of less trust, undermining the perception of justice and trust, which may decrease tax compliance (Enachescu et al., 2019; Leviner, 2008; Mas' ud et al., 2019; Olsen et al., 2018). However, when necessary supervision is fairly conducted, tax authorities demonstrate that enforcement will be efficient and equitable, enhancing the trust of honest taxpayers because non-compliance will be punished (Kirchler et al., 2008; Kirchler et al., 2010). Empirical tests of the interaction of power and trust have shown different results in different countries.

The application of information management may impact the interaction between supervision and trust differently. Firstly, IT has improved the transparency between tax authorities and taxpayers (Zhang et al., 2020), enhancing the efficiency and accuracy of audits. Increased transparency through informatization can enhance trust in the tax system. When taxpayers can easily access their tax records and understand how their taxes are being used, it may positively influence their willingness to comply voluntarily. Transparency is crucial for good governance as it builds public trust, enhances accountability, and can improve the effectiveness of government policies. Higher information transparency will contribute to a more equitable tax burden, promote distributive justice, increase taxpayer trust in the government, and promote voluntary tax compliance (Huiskers-Stoop & Gribnau, 2019). Additionally, the accuracy and comprehensive coverage of big data-based tax audits also limit taxpayers' tax evasion behavior.

However, it is important to recognize that data transparency might damage taxpayers' trust if it infringes on their privacy. Therefore, ensuring robust data protection measures are in place to secure taxpayer information is essential for maintaining trust.

Corruption Control, and Trust

In national governance, the effectiveness of tax policy depends on whether the enforcement is standard and abundant (Binbin et al., 2022). Data from the Business Environment and Enterprise Performance Survey (2019), also show that bribes to tax officials influence business tax compliance.

Widespread corruption can significantly undermine the trust between government and citizens, negatively impacting tax compliance. The abuse of power by tax officials for private gain is a characteristic of corrupt behavior (Payne & Saunoris, 2020). In societies with high levels of corruption, tax non-compliance is often enabled as corrupt officials seek additional income through bribes. Corruption significantly undermines taxpayers' trust in government and tax authorities.

Corruption weakens social norms that encourage tax compliance. Firstly, it fosters a culture of non-compliance among taxpayers, as they perceive that certain businesses receive preferential treatment and evade taxes with impunity. This perception undermines the moral obligation to pay taxes and encourages others to engage in similar illicit practices. Secondly,

collusion distorts market competition by favoring privileged enterprises over others, creating unfair advantages and barriers to entry for competitors who abide by tax laws.
Moreover, corruption also diverts funds away from public services, leading to poorer infrastructure and a decline in service quality, further eroding trust.

In conclusion, corruption diminishes confidence in tax authorities and therefore affects tax trust because it reduces the perception of fairness and leads to resource misallocation (Dass et al., 2016). When people believe that the government has high levels of corruption, they are less willing to pay taxes (Rothstein, 2000).

Seeking higher tax compliance must ensure an honest tax administration (Alm et al., 2016; Tian & Fan, 2018). The application of IT may achieve the aim of combating corruption by automating systems and reducing officials' discretion (Okunogbe & Pouliquen, 2022). Big data tax administration realizes the overall processing of tax-related data and makes information transparent, thereby reducing the potential risks associated with tax staff manually handling tax information (Kim & Zhang, 2016). This transparency enhances reciprocal trust between tax officials and taxpayers, increasing taxpayer confidence in government (Huiskers-Stoop & Gribnau, 2019). Additionally, the standardization of tax officers' collection behavior boosts the moral integrity of tax authorities. These factors are beneficial to trust, ultimately improving tax compliance through the application of tax information technology.

The normalization of tax procedures and information transparency also reduces opportunities for collusion between government and enterprises, while increasing government credibility and public service satisfaction. These improvements collectively promote voluntary tax compliance (Fucheng et al., 2023). In traditional tax management, frequent interactions between tax officials and taxpayers provide opportunities for corruption. Electronic filing can reduce the chances of extortion and collusion between both parties. However, some researchers argue that frequent interactions in traditional tax systems allow for better observation of taxpayers and the collection of more private information. The electronic filing system leads to the loss of this direct information. Additionally, electronic filing affects the tax compliance of companies with different risk levels differently.

The Conceptual Framework
Based on the aforementioned analysis and theoretical background, specific concexptual factors have been integrated into the frameworks of Framework (SSF) and Equity Theory. Consequently, a conceptual framework has been proposed to understand the impact of information technology on voluntary compliance.

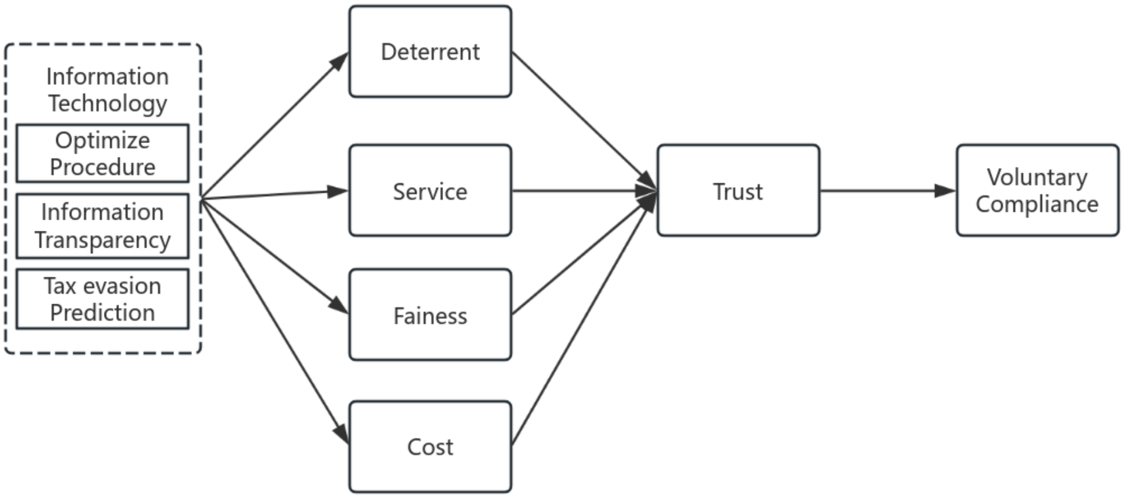

Figure 2: The Conceptual Framework of This Study

Results and Discussions

The application of information technology in tax administration has enormous potential, particularly in terms of information transparency, process optimization, and tax evasion prediction capabilities. These characteristics further enhance taxpayers' perceptions of tax fairness and trust in tax authorities, ultimately promoting voluntary compliance.

This paper elaborates on the potential impacts of information technology on voluntary compliance through the following pathways:

ⅰ) Information Transparency and Accurate Prediction Capabilities: Enhanced monitoring and detection of tax violations through information technology increase the deterrent effect on taxpayers. This enhanced surveillance may convey a sense of distrust from the government towards taxpayers, potentially undermining their trust in tax authorities. However, deterrence may also indirectly improve law-abiding taxpayers' perceptions of fairness, thereby increasing their trust in tax authorities. The net effect of this pathway can vary across different environments and thus remains uncertain.

ⅱ) Improving Service Perception: The process optimization brought by information technology significantly enhances the taxpayer experience. Not only is efficiency greatly improved, but tax service processes are also optimized, enhancing taxpayers' perceptions of the quality of services provided by tax departments. This improvement helps increase taxpayer satisfaction and trust in tax authorities, ultimately fostering a proactive tax-paying attitude.

ⅲ) Reducing Opportunities for Corruption: Information transparency and accountability mechanisms increase the risk of corrupt behaviors being exposed and punished. Additionally, standardized electronic tax administration procedures reduce opportunities for corruption. The reduction in corruption both strengthens taxpayers' trust and recognition of tax authorities and promotes tax fairness among different taxpayers. This improvement helps enhance taxpayers' perceptions of tax behavior and ultimately promotes voluntary compliance.

ⅳ) Reducing Compliance Costs: On one hand, information transparency helps reduce the time needed to gather tax information. Additionally, audits relying on big data analytics will be more efficient and accurate. Furthermore, the use of information technology simplifies tax compliance processes. For example, electronic tax systems reduce unnecessary waiting times and compliance costs for taxpayers. Thus, the application of information technology will help improve the relationship between tax departments and taxpayers, reduce the cost of tax compliance, and promote proactive tax-paying awareness.

Moreover, it should be noted that there are potential risks associated with information technology in protecting taxpayer privacy. If the challenges and risks of information technology are not addressed, they can significantly undermine taxpayers' voluntary compliance.

Limitations of This Study and Suggestions for Future Research

The limitations of this study is that the research primarily focuses on a comprehensive analysis of relevant literature. Based on the SSF and fairness theory, this study conducts a theoretical analysis of the potential impacts of information technology on voluntary compliance and constructs a conceptual model of potential impact pathways. However, this is purely theoretical speculation and does not include empirical research such as field interviews or surveys. Future research can utilize empirical data to verify the validity of this conceptual model.

While many studies suggest that information technology will enhance voluntary compliance, there may be counteracting effects between deterrence and trust, as well as challenges and risks inherent in information technology itself. Consequently, conclusions drawn in different social environments may not be entirely consistent. Considering the potential differences between regions, future research should apply this conceptual framework to different countries or regions for comparative analysis. This will provide a deeper understanding of the potential and risks of information technology on voluntary compliance from multiple dimensions.

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