Determinants of SMES Voluntary Tax Compliance: Moderated by Tax Knowledge Requirement

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Abstract: This study investigates the factors influencing voluntary tax compliance among Micro, Small, and Medium Enterprises (MSME) in Cirebon and Kuningan, with a particular focus on perceived procedural fairness and service quality, moderated by tax knowledge. Employing a quantitative approach, data were collected from 103 MSME taxpayers using stratified random sampling and analyzed through moderated regression analysis (MRA) and subgroup analysis. The findings reveal that perceived procedural justice significantly enhances voluntary tax compliance, while service quality does not show a significant effect. Tax knowledge functions as a quasi-moderator, reinforcing the positive relationship between procedural justice and compliance, but it does not moderate the effect of service quality. These results support the Extended Slippery Slope Framework and the Theory of Planned Behaviour, both of which highlight the roles of fairness and taxpayer education in fostering compliance. The study recommends that tax authorities enhance procedural transparency and develop tax education programs for MSME. However, the limited geographic focus on Cirebon and Kuningan represents a constraint, suggesting the need for broader research in future studies.

Keywords: Voluntary Tax Compliance, Procedural Justice Perception, Quality of Service, Tax Knowledge Requirement

INTRODUCTION

Indonesia employs a Self-Assessment System to collect taxes within its jurisdiction. Rachmawan et al. (2020) the primary issue with the Self-Assessment System in tax collection pertains to Voluntary Tax Compliance. According to Rumahorbo & Rinendy, (2023), there are still taxpayers who do not know how to fulfill their tax obligations and feel pressured because they have to take care of their tax obligations, starting from registering, filling in the notification letter, and calculating the amount. Djajnti et al. (2019) Prior research indicates that Tax Compliance in Indonesia relies on enforcement. However, Kirchler et al. (2008); Ratmono

(2014) explain that enforced Tax Compliance is not a sustainable method for long-term tax collection. Based on Pattinaja et al. (2018); Ngadiman et al. (2017), the Indonesian government has implemented sunset policy and tax amnesty to increase Voluntary Tax Compliance. Sunset policy is the elimination of tax administration sanctions in the form of interest. According to Inasius et al. (2020); Juanda et al. (2022); Kurniawati (2017), the Indonesian government has implements tax amnesty, in 1964, 1984, 2008 and 2017. To increase tax collection in the long term on Voluntary Tax Compliance.

The degree of Voluntary Tax Compliance can be measured through Tax Buoyancy (OECD, 2024). According to Jalles (2021); OECD (2024), most economies had an estimated long-run Tax Buoyancy of about one, which is a sign of fiscal sustainability. For certain tiny economies, where GDP and tax revenues are frequently erratic, the projections are rather high. In the period 2010 to 2019, Indonesia's average Tax Buoyancy was recorded at 0.88, which means that tax revenue grew slower than GDP growth. Sri Mulyani stated that the Tax Buoyancy in 2021 reached 1.94, then declined to 1.92 in 2022, and experienced a significant further decrease to 1.26 in 2023 (https://news.ddtc.co.id/ 2025). A declining Tax Buoyancy indicates that the government's capacity to collect taxes from economic activities is still not optimal (Fiscal Policy Agency 2018).

Based on the following data of Tax Buoyancy measurement indicates an increase in volatility caused by the social dilemma related to state revenue from taxes. Balliet & van Lange (2013), where the short-term interests of individuals in reducing their tax obligation conflict with the long-term collective interest of ensuring sufficient tax payments to fund public goods and services, this creates a social dilemma. Gangl et al. (2015) state that mitigate the social dilemma where individual short-term interests in minimizing tax payments conflict with the long-term collective goal of securing tax revenue for public goods, Quality of Services and ensuring high Tax Compliance, tax authorities employ two strategies. Allingham & Sandmo (1972); Feld & Frey (2007); Srinivan (1973) these strategies include enforcement measures, power, such as audits and fines, as well as trust-building measures, such as Procedures Justice Perception.

According to Krishnamoorthy (2006); Faizal et al. (2019), in Malaysia the Self-Assessment System is also used to promote Voluntary Tax Compliance among individual taxpayers, but it has not gone as smoothly as expected. The number of tax delinquencies has increased tenfold in two years, and some scholars acknowledge that Procedural Justice Perception can influence Voluntary Tax Compliance. The tax authority should focus on fostering Compliance based on Procedural Justice towards Voluntary participation (Gobena et al. 2016; Mulyani et al. 2024).

Al-Ttaffi & Abdul-Jabbar (2016) state that to increase Voluntary Tax Compliance so the Quality of Service must be good. Mansyuri et al. (2022); Supriono et al. (2015) providing excellent service not only increases taxpayer compliance but also fosters a respectful relationship, as taxpayers expect to be treated with dignity when they accurately report their true income. Hanousek & Palda (2004) state that taxpayer's willingness to pay taxes is significantly affected by the quality of services offered by the government.

Based on Andriani & Tarmidi (2024), many small business owners are aware of their tax obligations but lack of comprehensive understanding of the associated Tax Knowledge Requirements. According to Zagoto et al. (2023), Tax Knowledge Requirement is essential for citizens as taxpayers to prevent violations of applicable tax rules that may occur due to negligence stemming from insufficient understanding of taxation. Having high Tax Knowledge Requirement will foster a good perception of taxpayers (Natariasari & Hariyani 2023).

According to Rachmawan et al. (2020), having the right Knowledge and understanding of taxes will enhance the relationship between Procedural Justice in the tax system, as well as Compliance. This article Utilize the extended slippery slope theory created by (Gangl et al. 2015) which hasn't been utilized much in earlier studies, adds new things the effect of

Procedural Justice Perception, Service Quality to Voluntary Tax Compliance, and Tax Knowledge Requirement as moderated. Using Stratified Random Sampling as method, Moderated Regression Analysis (MRA) as testing moderation and Sub-Group Analysis. Aims 1: To test the Procedural Justice Perception and Quality of Service variables on Voluntary Tax Compliance, 2: To test Tax Knowledge Requirement moderates Procedural Justice Perception and Quality of Service, 3: To test the moderating power of Tax Knowledge Requirement on Procedural Justice Perception and Quality of Service.

METHOD

This study employed a Quantitative Methodology to analyse a population or sample by employing questionnaires to gather data. The population in this study consists of individual taxpayers who own personal businesses (SMEs), located in the Cooperatives and SME's Office area. From the Department of Cooperatives and SMEs Cirebon and kuningan with a total population of about 60.089 Using a probability sampling technique called Stratified Random Sampling, effective sampling method to obtain a representative sample of the population particularly when population stratification is a critical factor business actors are classified into three strata based on their net worth and annual revenue.

The model of data analysis for testing the type of moderation variable in this study is the Moderated Regression Analysis (MRA) and Subgroup analysis. The scale used in this study is a Likert scale, with scores ranging from 1 to 5 used to answer questions in the questionnaire on the variables of Procedural Justice Perception, Quality of Service, Tax Knowledge Requirement, and Voluntary Tax Compliance.

Table 1. Research Indicators

No	Variable	Dimension	Indicator	Question Number	Measurement Scale
1.	Voluntary Tax Compliance	Instrumental Perspective	Voluntary Tax Compliance	1 & 2	Interval
		Normative Perspective	Enforced Tax Compliance	3 & 4	Interval
2.	Procedural Justice Perception	Quality Before the Tax Law	Neutrality (Bias Suppression)	5 & 6	Interval
		Real-Life Experience	Fairness Experience	7 & 8	Interval
		Pro-Social Behaviour	Respect	9	Interval
			Trustworthy Treatment	10	Interval
			Consultation	11	Interval
3.	Quality of Service	Legitimate Power	Tax Service Quality	12 & 13	Interval
		Reason-Based Trust	Integrity Perception of Tax Authority	14	Interval
4.	Tax Knowledge Requirement	Intensity	Basic Understanding of SME's Taxation	15	Interval
		Perception	Understanding of Changes in SME's Tax Regulations	16	Interval
		Control	Carry out Final SME's Tax Documentation	17	Interval

Source: Table created by the author (2025)

RESULTS AND DISCUSSION
Results
Validity and Reliability Test

Table 2. Validity and Reliability Test Result

Variable	Indikator	Pearson Correlation	Sig. (2-tailed)	Cronbach Alpha

Procedural Justice Perception	PJP1	0,653	0,000	0,831
	PJP2	0,707	0,000	
	PJP3	0,737	0,000	
	PJP4	0,760	0,000	
	PJP5	0,737	0,000	
	PJP6	0,720	0,000	
	PJP7	0,624	0,000	
Quality of Service	QS1	0,905	0,000	0,868
	QS2	0,964	0,000	
	QS3	0,881	0,000	
Tax Knowledge Requirement	TKR1	0,874	0,000	0,848
	TKR2	0,885	0,000	
	TKR3	0,803	0,000	
Voluntary Tax Compliance	VTC1	0,879	0,000	0,855
	VTC2	0,744	0,000	
	VTC3	0,841	0,000	
	VTC4	0,878	0,000	

Source: Table created by the author (2025)

The following assertion is supported by the data presented in Table 2. It can be concluded that all variables in this examination have met the necessary criteria, as indicated by Pearson's correlation coefficients that exceed 0.30 and p-values less than 0.05. Consequently, the validity of the item can be substantiated. It can be concluded that the reliability of the data is guaranteed. The results of the Cronbach Alpha test for each instrument exceeded the critical value of 0.70, thereby ensuring the viability of the data for the purpose of conducting research or testing the research hypothesis.

Normality Test

Table 3. Normality Test Result

		Unstandardized Residual
N		103
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.34105528
Most Extreme Differences	Absolute	.085
	Positive	.085
	Negative	-.049
Test Statistic		.085
Asymp. Sig. (2-tailed)[c]		.061
Monte Carlo Sig. (2-tailed)[d]	Sig.	.062

Source: Data processed by SPSS version 27 (2025)

Based on the analysis of the table above, it shows that the normality test with a significant value of 0.061 based on data testing, because the significant value > 0.05, the normality test of the data can be said to be normal.

Multicollinearity Test

Table 4. Multicollinearity Test Result

Model	Collinearity Statistics	
	Tolerance	VIF
Procedural Justice Perception	.904	1.106
Quality of Service	.829	1.207
Tax Knowledge Requirements	.807	1.240

a. Dependent Variable: Voluntary Tax Compliance

Source: Data processed by SPSS version 27 (2025)

Based on the table above, it can be seen that the tolerance for all independent and moderation variables> 0.1 and VIF < 10. Therefore, it can be concluded that the regression model cannot be multicollinearity, meaning that there are no independent variables that correlate with each other.

Heteroscedasticity Test

Table 5. Heteroscedasticity Test

			Procedural Justice Perception	Quality of Service	Tax Knowledge Requirement	Unstandardized Residual
Spearman's rho	Procedural Justice Perception	Correlation Coefficient	1.000	.199*	.250*	-.076
		Sig. (2-tailed)	.	.044	.011	.448
		N	103	103	103	103
	Quality of Service	Correlation Coefficient	.199*	1.000	.362**	-.016
		Sig. (2-tailed)	.044	.	.000	.875
		N	103	103	103	103
	Tax Knowledge Requirements	Correlation Coefficient	.250*	.362**	1.000	-.004
		Sig. (2-tailed)	.011	.000	.	.965
		N	103	103	103	103
	Unstandardized Residual	Correlation Coefficient	-.076	-.016	-.004	1.000
		Sig. (2-tailed)	.448	.875	.965	.
		N	103	103	103	103

Source: Data processed by SPSS version 27 (2025)

The results of the Heteroscedasticity test for each independent variable and moderating variable have a significant value above 0.05 in this study, so it can be concluded that there are no symptoms of heteroscedasticity.

Multiple Regression Tests

Table 6. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.758[a]	.574	.561	2.376

a. Predictors: (Constant), Tax Knowledge Requirements, Procedural Justice Perception, Quality of Service

Source: Data processed by SPSS version 27 (2025)

The adjusted R-squared value of 0.561 indicates that the independent variable collectively explains 56% of the variation in the dependent variable through simultaneous or combined effects.

Table 7. ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	753.742	3	251.247	44.495	.000[b]
	Residual	559.015	99	5.647		
	Total	1312.757	102			

a. Dependent Variable: Voluntary Tax Compliance

b. Predictors: (Constant), Tax Knowledge Requirements, Procedural Justice Perception, Quality of Service

The significance value is 0.000 (p < 0.05), it can be concluded that the independent variable has a statistically significant simultaneous effect on the dependent variable.

Hypothesis Test

Table 8. T-Test Analysis (Hypothesis Test)

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.328	1.131		3.826	.000
	Procedural Justice Perception	.353	.036	.667	9.676	.000
	Quality of Service	.087	.075	.084	1.163	.248
	Tax Knowledge Requirements	.180	.082	.160	2.194	.031

a. Dependent Variable: Voluntary Tax Compliance

The significance value for the Procedural Justice Perception variable is 0.000 (p < 0.05), indicating that this variable has a significant effect on Voluntary Tax Compliance. Conversely, the Quality of Service variable has a significance value of 0.248 (p > 0.05), suggesting it does not have a significant effect on Voluntary Tax Compliance. Meanwhile, the Tax Knowledge Requirements variable shows a significance value of 0.031 (p < 0.05), confirming that it significantly influences Voluntary Tax Compliance.

Analysis of Multiple Regression Equations

$$4{,}328 + 0{,}000X1 - 0{,}248X2 + 0{,}031Z$$

The constant value obtained is 4.328, indicating that when all independent variables are held at zero, the predicted value of the dependent variable (Voluntary Tax Compliance) is 4.328. The regression coefficient for the Procedural Justice Perception variable is positive at 0.000, suggesting that an increase in this variable leads to an increase in Voluntary Tax Compliance, and vice versa. The regression coefficient for the Quality of Service variable is negative at 0.248, implying that an increase in service quality is associated with a decrease in Voluntary Tax Compliance. Meanwhile, the regression coefficient for the Tax Knowledge Requirements variable is positive at 0.031, indicating that greater tax knowledge requirements are associated with higher Voluntary Tax Compliance

Test Moderated Regression Analysis

Table 9. Regression Test

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		

		B	Std. Error	Beta	t	Sig.
1	(Constant)	5.134	1.090		4.710	.000
	Procedural Justice Perception	.370	.036	.699	10.181	.000
	Quality of Service	.145	.071	.140	2.033	.045

a. Dependent Variable: Voluntary Tax Compliance

Source: Data processed by SPSS version 27 (2025)

The significance value of the Procedural Justice Perception variable is 0.000 ($p < 0.05$), indicating that this variable has a significant effect on Voluntary Tax Compliance. Similarly, the Quality of Services variable has a significance value of 0.045 ($p < 0.05$), which also suggests a significant effect on Voluntary Tax Compliance.

Table 10. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.744[a]	.553	.545	2.421

a. Predictors: (Constant), Procedural Justice Perception, Quality of Service

Source: Data processed by SPSS version 27 (2025)

The R Square value of 0.545 indicates that the Procedural Justice Perception and Quality of Service variables together explain 54.5% of the variance in the Voluntary Tax Compliance variable.

Regression 2 there is a Moderating Variable

Table 11. Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4.448	2.647		-1.680	.096
	Procedural Justice Perception	.606	.114	1.145	5.316	.000
	Quality of Service	.309	.231	.298	1.339	.184
	Tax Knowledge Requirements	1.163	.284	1.035	4.101	.000
	Procedural Justice Perception*Tax Knowledge Requirements	-.026	.011	-.884	-2.421	.017
	Quality of Service*Tax Knowledge Requirements	-.027	.023	-.430	-1.157	.250

a. Dependent Variable: Voluntary Tax Compliance

Source: Data processed by SPSS version 27 (2025)

The significance value of the interaction between Procedural Justice Perception and Tax Knowledge Requirements is 0.017 ($p < 0.05$), indicating that Tax Knowledge Requirements significantly moderate the effect of Procedural Justice Perception on Voluntary Tax Compliance. In contrast, the interaction between Quality of Service and Tax Knowledge Requirements has a significance value of 0.250 ($p > 0.05$), suggesting that Tax Knowledge Requirements do not moderate the effect of Quality of Service on Voluntary Tax Compliance.

Sub-Group Analysis

Table 12. Coefficientsª

Coefficientsª

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.324	.934		6.770	.000
	TOTAL	.387	.036	.731	10.780	.000

a. Dependent Variable: TOTAL

Coefficientsª

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.802	1.057		4.543	.000
	Procedural Justice Perception	.359	.036	.678	9.910	.000
	Tax Knowledge Requirement	.214	.077	.190	2.779	.007

a. Dependent Variable: Voluntary Tax Compliance

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.246	2.458		-1.321	.190
	Procedural Justice Perception	.685	.097	1.294	7.046	.000
	Tax Knowledge Requirement	1.067	.249	.949	4.286	.000
	Tax Knowledge Requirement*Procedural Justice Perception	-.034	.009	-1.125	-3.584	.001

a. Dependent Variable: Voluntary Tax Compliance

Source: Data processed by SPSS version 27 (2025)

The research findings indicate that Procedural Justice Perception (X) has a significant effect on Voluntary Tax Compliance (Y), with Tax Knowledge Requirement (Z) acting as a quasi-moderator. This means that, in addition to moderating the X→Y relationship, variable Z also functions as an independent predictor that directly influences Y. This interaction suggests that the level of tax knowledge not only strengthens/weakens the effect of procedural justice but also directly contributes to compliance.

The implication is that tax policies must integrate procedural improvements with enhanced tax literacy to achieve optimal compliance, as these two factors dynamically influence each other. These findings support contingency theory in tax behavior, where the effectiveness of institutional justice depends on taxpayers' cognitive capacity.

Table 13. Coefficientsª

Coefficientsª

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	12.560	1.151		10.917	.000
	Quality of Service	.312	.098	.301	3.173	.002

a. Dependent Variable: Voluntary Tax Compliance

Coefficients[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	10.348	1.311		7.891	.000
Quality of Service	.186	.103	.179	1.807	.074
Tax Knowledge	.348	.111	.309	3.124	.002

a. Dependent Variable: Voluntary Tax Compliance

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	12.224	1.116		10.952	.000
Quality of Service	.137	.085	.132	1.611	.110
Tax Knowledge	-.494	.153	-.440	-3.238	.002
Tax Knowledge* Quality of Service	.028	.004	.928	6.908	.000

a. Dependent Variable: Voluntary Tax Compliance

Source: Data processed by SPSS version 27 (2025)

The results of the statistical analysis indicate that the Tax Knowledge Requirement variable is not proven to have a significant moderating effect on the relationship between Quality of Service and Voluntary Tax Compliance. This finding suggests that the hypothesis of an interaction between Quality of Service and Tax Knowledge Requirement is rejected. In other words, the positive impact of Quality of Service on Tax Compliance is neither strengthened nor weakened by the level of the Tax Knowledge Requirement.

Specifically, the type of moderation identified is a predictor moderator. This confirms that the Tax Knowledge Requirement variable, although hypothesized as a moderator, in reality, functions as an independent predictor variable. This means that Tax Knowledge Requirement directly influences Voluntary Tax Compliance, much like Quality of Service does. However, these two predictor variables operate in parallel and do not create a synergistic effect. Therefore, it can be concluded that Quality of Service and Tax Knowledge Requirement are two distinct and independent antecedents for Voluntary Tax Compliance.

Discussion
The Effect of Procedural Justice Perception on Voluntary Tax Compliance
Procedural justice perception has a positive effect on voluntary tax compliance. This is consistent with the findings of Gobena (2023); Rachmawan et al. (2020); Riaz et al. (2023). Tax compliance is essentially a reflection of the social contract between citizens and the government. Taxpayers will be more encouraged to pay taxes voluntarily if based on the assumption and trust that the funds will be managed properly. This trust is not only built on tangible benefits, but is also greatly influenced by the perception of procedural justice. In other words, taxpayers must feel that the tax system is run fairly, transparently, consistently, and impartially. When tax authorities act respectfully and listen to taxpayers, when tax authorities act with respect and listen to taxpayers, taxpayers will pay taxes voluntarily.

The decision-making process often places taxpayers in a fundamental social dilemma: between personal interests in minimising tax burdens and the awareness of contributing to the greater good. This dilemma is more easily resolved in favour of cooperation when two factors

are met. First, when the benefits of taxes are clearly and equitably realized. Secondly, and equally importantly, when the perception of procedural justice is met. Taxpayers who feel they are treated fairly throughout the process, from reporting to inspection, will be more motivated to comply voluntarily.

Ultimately, the perception that tax money is actually "returned" to society through effective public services, coupled with the belief that tax authorities treat everyone fairly, is important for encouraging voluntary compliance.

The Effect Service of Quality on Voluntary Tax Compliance

Quality of Service does not affect voluntary tax compliance. Therefore, even with Quality of Service, it does not guarantee taxpayer compliance in paying taxes, nor does it encourage timely payment or inspire taxpayers. Improving tax services does not necessarily have a significant impact on increasing tax compliance. Although adequate services, such as ease of reporting or consulting assistance, are provided by the tax authorities, it does not necessarily guarantee that taxpayers will become more compliant in fulfilling their tax obligations. In fact, tax compliance is influenced by many factors, such as taxpayer awareness, perception of the fairness of the tax system, strict sanctions, or even trust in the government. Without a holistic approach that includes education, law enforcement, and transparency, tax services alone are not enough to inspire taxpayers to consistently pay taxes on time or fulfill their obligations with full awareness. This finding is in line with the findings in a study conducted by (Andriani & Tarmidi 2024; Laura & Akhadi 2021).

The Effect of Procedural Justice Perception Moderated by Tax Knowledge Requirements on Voluntary Tax Compliance

The results of the moderated regression analysis (MRA) indicate that procedural justice perception, when moderated by tax knowledge requirements, has a significant effect on voluntary tax compliance. This finding aligns with the studies by Appah & Aganaba (2024); Gobena & Marius (2016); Rachmawan et al. (2020), which highlight the moderating effect of tax knowledge requirements in strengthening the relationship between procedural justice perception and voluntary tax compliance.

However, further subgroup analysis reveals that the type of moderating variable that emerges is a homologous moderator. The key implication of this finding is that although tax knowledge has the potential to be a direct predictor of voluntary tax compliance, it does not function as a true moderator in this relationship. In other words, tax knowledge is more appropriately positioned as an antecedent (a preceding factor) that independently influences tax compliance, rather than as a variable that moderates the strength of the relationship between procedural justice perception and tax compliance.

The Effect Quality of Service Moderated by Tax Knowledge Requirements on Voluntary Tax Compliance.

The results of the moderated regression analysis (MRA) indicate that tax knowledge requirements did not significantly moderate the relationship between service quality (quality of service) and voluntary tax compliance. This finding suggests that the interaction between tax knowledge requirements and service quality does not have a meaningful effect on voluntary tax compliance.

Further analysis through subgroup analysis revealed that tax knowledge requirements function as a predictor variable rather than a moderator. The key implications of these findings are: (1) tax knowledge level directly and independently influences tax compliance, and (2) the effect of service quality on tax compliance operates through a direct mechanism without

interaction with taxpayers' level of tax knowledge. In other words, improving service quality can enhance tax compliance regardless of taxpayers' understanding of tax regulations.

CONCLUSION

The present study undertakes a rigorous examination of the factors that influence the voluntariness of tax compliance among SMES in Indonesia. The focal point of this study is the role of procedural justice and the quality of service, which are moderated by tax knowledge. The findings of the study demonstrated that perceptions of procedural justice had a substantial impact on the voluntariness of tax compliance, while the quality of service exhibited no significant influence. The knowledge of taxes functions as a quasi-moderator, thereby reinforcing the positive relationship between procedural justice and compliance. However, it does not moderate the impact of quality of service. This finding aligns with the principles of the Extended Slippery Slope Framework and the Theory of Planned Behavior, emphasizing the pivotal role of fairness and mandatory education for taxpayers in enhancing compliance.

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