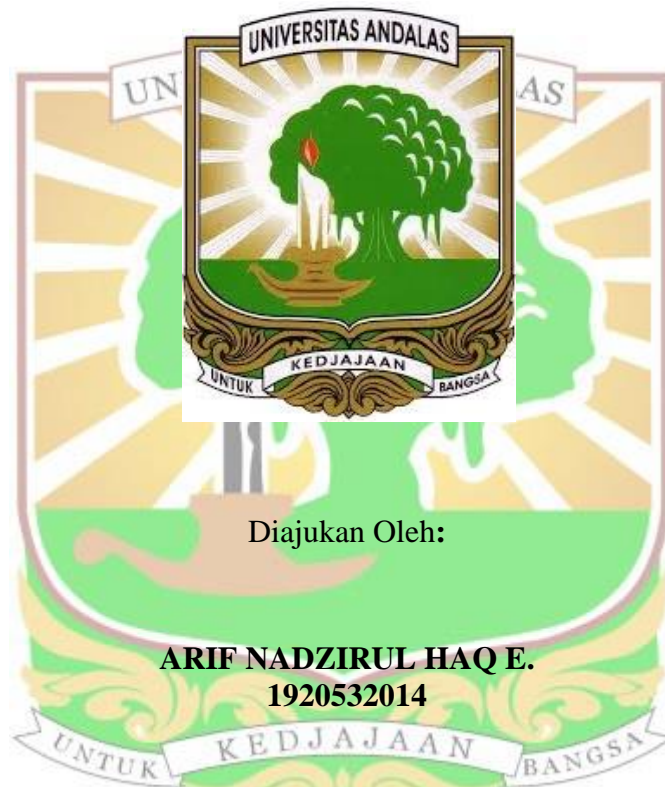


**Pengujian *Extended Slippery Slope Framework*
Dalam Kepatuhan Pajak**

TESIS



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Testing the Extended Slippery Slope Framework In Tax Compliance

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ABSTRACT

Tax compliance is a phenomenon that has been studied for a long time. Tax compliance has no longer only studied from an economic perspective, but also from a social and psychological perspective. Most researchers merely study based on the economic side, but this ignores the fact that there are other factors that can affect tax compliance such as social and psychological factors. One of the frameworks that examines tax compliance from a social and psychological perspective is the Extended Slippery Slope Framework. The purpose of this research is to analyze the effect of trust in the tax authority and the power of the tax authority on tax compliance based on the Extended Slippery Slope Framework, and to analyze the interaction effect between trust in the tax authority and the power of the tax authority toward tax compliance. This study used a 2x2 between-subject experimental design which involved 79 participants. This study uses the Analysis of Variance (ANOVA) test for hypothesis testing. The results of the research show that implicit trust has a higher influence than reason-based trust in influencing tax compliance, and legitimate power has a higher influence than coercive power in influencing tax compliance. The results of this research also show that there is no interaction between trust in authority and authority in influencing tax compliance.

Keywords: *Extended Slippery Slope Framework, Tax Compliance, Trust In Tax Authority, Power of Tax Authorities.*