

## ABSTRAK

**NUR HAFSA.2026.Dmapak Persepsi Keadilan Terhadap Perilaku Kepatuhan Pajak Melalui Peran Mediasi Dukungan Sosial Sebuah Studi Empiris Di Sulawesi Selatan). Skripsi. Jurusan Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh: Andi Arman Dan Amir**

Penelitian ini menganalisis dampak persepsi keadilan terhadap perilaku kepatuhan pajak dengan dukungan sosial sebagai variabel mediasi di Provinsi Sulawesi Selatan. Masalah utama penelitian adalah rendahnya kepatuhan akibat persepsi ketidakadilan sistem dan penyalahgunaan pajak. Menggunakan metode kuantitatif eksplanatori, data dikumpulkan dari 84 responden melalui kuesioner skala Likert. Analisis data menggunakan regresi linear berganda pada SPSS 27. Hasil penelitian menunjukkan bahwa persepsi keadilan berpengaruh positif dan signifikan terhadap perilaku kepatuhan pajak. Dukungan sosial terbukti secara signifikan memediasi pengaruh persepsi keadilan terhadap perilaku kepatuhan pajak secara positif. Hal ini menunjukkan bahwa pandangan positif terhadap keadilan sistem yang didukung dorongan lingkungan sosial, seperti keluarga dan rekan, efektif meningkatkan kepatuhan sukarela. Otoritas pajak disarankan meningkatkan transparansi kebijakan dan mengoptimalkan edukasi berbasis komunitas.

***Kata kunci : Persepsi Keadilan, Kepatuhan Pajak, Dukungan Sosial, Mediasi***

## ABSTRACT

**NUR HAFSA.2026.The Impact of Perceived Justice on Tax Compliance Behavior Through the Mediating Role of Social Support: An Empirical Study in South Sulawesi). Thesis. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Andi Arman and Amir.**

## ABSTRACT

*This research analyzes the impact of justice perception on tax compliance behavior, with social support as a mediating variable in South Sulawesi. The primary issue addressed is low compliance driven by perceived systemic unfairness and tax misuse. Using a quantitative explanatory method, data were collected from 84 respondents via Likert-scale questionnaires. Data analysis was performed using multiple linear regression and mediation tests in SPSS 27. The results indicate that justice perception has a positive and significant effect on tax compliance behavior. Furthermore, social support is proven to significantly and positively mediate the relationship between justice perception and tax compliance. This suggests that a fair view of the tax system, reinforced by encouragement from social environments such as family and peers, effectively increases voluntary compliance. Tax authorities are advised to enhance policy transparency and optimize community-based education.*

**Keywords:** Justice Perception, Tax Compliance, Social Support, Mediation.