

TAXPAYER COMPLIANCE: SUBJECTIVE NORMS, PERCEPTIONS OF BEHAVIORAL CONTROL, PUBLIC TRUST, PERCEPTIONS OF TAX FAIRNESS, AND INTENT TO COMPLY

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Article Info

Accepted : 02-05-2025 Revised : 27-05-2025 Approved: 11-11-2025 Publish : 30-11-2025

Keyword:

Kepatuhan,
Norma
Subjektif,
Kontrol
Perilaku,
Kepercayaan
Publik,
Keadilan
Pajak

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh norma subjektif, persepsi kontrol perilaku, kepercayaan publik dan persepsi keadilan pajak terhadap kepatuhan wajib pajak dengan niat mematuhi sebagai variabel mediasi. Jenis penelitian adalah penelitian kuantitatif yang menggunakan data primer melalui kuesioner. Populasi penelitian ini adalah wajib pajak orang pribadi yang terdaftar di KPP Pratama Kosambi. Teknik pengambilan sampel menggunakan *sampling incidental*, dengan jumlah sampel sebanyak 400 responden. Metode analisis data menggunakan *Partial Least Square* dengan menggunakan *software* SmartPLS 3. Hasil penelitian secara parsial norma subjektif dan kepercayaan publik berpengaruh positif dan signifikan terhadap niat mematuhi, sedangkan persepsi kontrol perilaku dan persepsi keadilan pajak tidak berpengaruh terhadap niat mematuhi. kemudian variabel norma subjektif, persepsi kontrol perilaku dan kepercayaan publik berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak sedangkan persepsi keadilan pajak tidak berpengaruh terhadap kepatuhan wajib pajak. Hasil pengujian efek mediasi menunjukkan bahwa niat mematuhi dapat memperkuat pengaruh norma subjektif dan kepercayaan publik terhadap kepatuhan wajib pajak namun niat mematuhi tidak dapat memediasi persepsi kontrol perilaku dan persepsi keadilan pajak terhadap kepatuhan wajib pajak. Penelitian ini berimplikasi perlunya DJP dan Kementerian Keuangan meningkatkan kepercayaan publik melalui transparansi dan integritas aparat pajak serta memperkuat sistem keadilan distribusi pajak untuk menciptakan pelayanan yang profesional dan adil. Program komunikasi publik yang menekankan pentingnya peran sosial dan moral dalam membayar pajak akan lebih efektif dibandingkan sekedar penegasan kewajiban hukum. Dengan memperkuat keyakinan sadar pajak maka perilaku wajib pajak akan cenderung patuh dan ini menjadi strategi efektif untuk meningkatkan kepatuhan wajib pajak secara berkelanjutan.

Keywords:

Compliance;
Subjective
Norms;
Behavior
Control,
Public Trust;
Tax Fairness

Abstract

This study aims to determine the influence of subjective norms, perception of behavioral control, public trust, and perception of tax fairness on taxpayer compliance, with the intention of compliance serving as a mediating variable. The research type is quantitative, utilizing primary data collected through questionnaires. The population of this study is individual taxpayers registered at KPP Pratama Kosambi. The sampling technique used was incidental sampling, with a sample of 400 respondents. The data analysis method uses Partial Least Squares using SmartPLS 3 software. The study's results showed that subjective norms and public trust had a positive and significant effect on compliance intention. In contrast, the perceptions of behavioral control and tax fairness did not affect compliance intention. Then, the variables of subjective norms, perceived behavioral control, and public trust have a positive and significant effect on taxpayer compliance. In contrast, the perception of tax fairness does not affect taxpayer compliance. The results of the mediation effect test showed that the intention to comply could strengthen the influence of subjective norms and public trust on taxpayer compliance; however, the intention to comply could not mediate the perception of behavioral control or the perception of tax fairness on taxpayer compliance. This research has implications for the need for the Director General of Taxes and the Ministry of Finance to increase public trust through the transparency and integrity of the tax apparatus, and to strengthen the fair system of tax distribution, thereby creating professional and fair services. A public communication program that emphasizes the importance of social and moral roles in paying taxes will be more effective than simply affirming legal obligations. By strengthening tax-conscious beliefs, taxpayers' behavior will tend to be more compliant, and this is an effective strategy for increasing taxpayer



: <https://doi.org/10.26486/jramb.v11i2.4572>

URL : <https://ejurnal.mercubuana-yogya.ac.id/index.php/akuntansi/index>

Email : jramb@mercubuana-yogya.ac.id

compliance sustainably.

How to cite :

Ristyana, R., Atichasari, A. S., & Andini, F. S. (2025). Taxpayer Compliance: Subjective Norms, Perceptions of Behavioral Control, Public Trust, Perceptions of Tax Fairness, And Intent To Comply. *JRAMB*, 11(2), 124-137. doi: <https://doi.org/10.26486/jramb.v11i2.4572>

INTRODUCTION

Taxes are payments made by society to the government and owed by individuals who are required by Law to pay them. According to (KUP, 2009) which has been updated in (Law Number 7 of 2021), Taxes are mandatory contributions to the state owed by individuals or entities that are coercive under the Law, by not receiving direct rewards and used for the state's needs as much as possible for the prosperity of the people (Mei et al., 2024; Ristiyana et al., 2024, 2025). Taxes, which the Law requires of taxpayers, are used to pay for government needs and expenses related to public spending. Taxes do not provide direct compensation (Atichasari et al., 2024; Ibrahim et al., 2020; D. R. S. N. Sari et al., 2023).

Table 1. Compliance Ratio of Individual Taxpayers in 2019-2022

Year	Registered Individual Taxpayers	WPOP Pay Taxes	Mandatory Tax Return	Compliance Ratio
2019	375.722	7.297	133.857	54,88%
2020	461.889	4.400	103.038	79,15%
2021	502.652	4.032	124.217	74,34%
2022	547.764	4.917	117.064	85,11%

Source: (KPP Pratama Kosambi, 2023)

Based on Table 1, the number of individual taxpayers at KPP Pratama Kosambi increased from 2019 to 2021 and then decreased in 2022. Meanwhile, the number of registered individual taxpayers continues to rise annually. This means that not all taxpayers who have registered and are required to submit their tax returns over the last four years at KPP Pratama Kosambi wish to report their tax obligations on time. As a result, the ratio of personal tax payment obligations becomes unstable every year. In Indonesia, taxes are the primary source of government revenue. Taxes are one of the most significant sources of state revenue (Annastasya et al., 2025; Purwanti et al., 2023; Zhafirah et al., 2022). The ability of the people to finance government spending, both routine and development, is the best measure of a country's independence. In addition, taxes indirectly aim to improve people's welfare and wealth (Fatimaleha et al., 2020).

According to a Kompas R&D survey conducted in 2022, the level of public trust in the Jokowi-Ma'ruf administration as a whole in the October 2022 period was 62.1%. This is down 5% from the June 2022 survey or 11.8% from the January 2019 survey (CNN Indonesia, 2022). The government has consistently made significant breakthroughs to enhance taxpayer compliance and increase tax revenue. To achieve this goal, the contribution of taxpayers and the Directorate General of Taxes is significant. One of the cases in 2023 involved businessman Rudi Kusmanto, who was accused of committing tax evasion and money laundering. For his actions, he was sentenced to 4 years and a fine of Rp. 10 billion (CNN Indonesia, 2023).

Research (Karwur et al., 2020) shows that subjective norms have a positive and significant effect on the intention to comply. Meanwhile, research (Auladina, 2019) indicates that subjective norms do not significantly influence the intention to comply. Research (Auladina, 2019) shows that the perception of behavior control has a positive and significant effect on the intention to obey. Research (Mahendra & Oktaviani, 2022) indicates that the perception of behavioral control does not influence the intention to obey. Research by Syakura et al. (2022) suggests that public trust has a positive and significant impact on the intention to comply with regulations. In contrast, research by Adeline and Karina (2022) suggests that trust does not affect the intention to obey. Research (Pertiwi, 2022) shows that the perception of tax justice has a positive and significant effect on the intention to comply. Research (Auladina, 2019) shows that the perception of tax justice does not

affect the intention to comply. Research by Anugrah & Fitriandi (2022), Karwur et al. (2020), and Basit (2019) demonstrates that compliance intentions have a positive and significant impact on taxpayer compliance.

Research (Karwur et al., 2020) shows that subjective norms have a positive and significant effect on taxpayer compliance. Meanwhile, research (Auladina, 2019) shows that subjective norms do not affect taxpayer compliance. Research (Auladina, 2019) shows that the perception of behavioral control has a positive and significant effect on taxpayer compliance. Meanwhile, research (Abdul & McFie, 2019) indicates that fairness does not significantly impact taxpayer compliance. Research by Ibrahim et al. (2020) indicates that public trust has a positive and significant impact on taxpayer compliance. Meanwhile, research (Haniv, 2020) indicates that taxpayer trust does not significantly impact taxpayer compliance. Research (Auladina, 2019) shows that the perception of tax justice has a positive and significant effect on taxpayer compliance. Meanwhile, research (Fitria & Supriyono, 2019) indicates that tax justice does not significantly impact taxpayer compliance. Research (Maithy, 2018) indicates that the intention to comply can mediate the influence of subjective norms on taxpayer compliance. Meanwhile, research (Auladina, 2019) indicates that the intention to comply does not mediate the influence of subjective norms on taxpayer compliance. Research by Auladina (2019), Al-Zaqeba & Al-Rashdan (2020), and Mastani & Khairani (2018) indicates that compliance intentions can mediate the influence of perceived behavioral control on taxpayer compliance. Research by Syakura et al. (2022) indicates that compliance intentions can mediate the relationship between trust in authority and taxpayer compliance. Meanwhile, research (Mayshitta, 2018) shows that the intention to comply cannot mediate public trust in taxpayer compliance. Research (Pertiwi, 2022) shows that tax justice has a positive and significant effect on taxpayer compliance. Meanwhile, research (Auladina, 2019) shows that the intention to comply cannot mediate the influence of the perception of tax fairness on taxpayer compliance.

According to Ajzen (1985), as cited in Atichasari et al. (2024) and Auladina (2019), the previously proposed reasoned theory of action was revised to become the theory of planned behavior. According to planned behavior theory, three components can determine intention: attitude, subjective norm, and perceived behavioral control (Annastasya et al., 2025; Ristiyana et al., 2025). According to Heider (1958), as cited in Ristiyana et al. (2024) and Intercession (2019), attribution theory posits that people strive to understand why they behave in a certain way and determine whether internal or external factors influence their behavior. According to Kirchler et al. (2008), the slippery slope theory suggests that national standards, which come into force in tax laws, grant financial authorities the authority to pay taxes, even though the tax office has been authorized to collect taxes. The obligation to pay taxes cannot be separated from the dependence of a person or society on tax services (Hakim et al., 2017). Obedience can be defined as the act of obeying, submitting to, or following rules or teachings (Ristiyana et al., 2024). Thus, it can be concluded that taxpayer obedience is an attitude of submission, obedience, and obedience in carrying out their tax obligations in accordance with applicable tax laws and regulations (Riningsih et al., 2023; L. R. W. Sari & Hermanto, 2020).

The intention to obey is the desire of society to act consistently every time. The intention to pay taxes on time in advance promotes taxpayer compliance behavior (Suryani, 2017). Intention comes from within the individual; whether or not to do something depends on the intention. In *planned behavior theory*, subjective norms are considered external factors related to social pressures that influence a person's decision-making process regarding whether to perform a behavior (Susanto & Sahetapy, 2021). A person's perception of control over their behavior, accompanied by a belief in their own ability to manage the behavior, is known as perceived behavior control (Seto et al., 2023; Soepriyadi et al., 2023). A person who has the authority to oversee actions or actions related to the Taxpayer's compliance (Karolina & Noviari, 2019). A group believes that they will act honestly, fulfill their promises, and will not harm others (Sirajuddin & Atrianingsi, 2020). The perception of fairness refers to a person's assessment of whether a particular situation is fair or not. Meanwhile, in the context of taxation, an individual will likely compare the justice obtained with that of other individuals in the same income group (Auladina, 2019; Berlyanki et al., 2024).

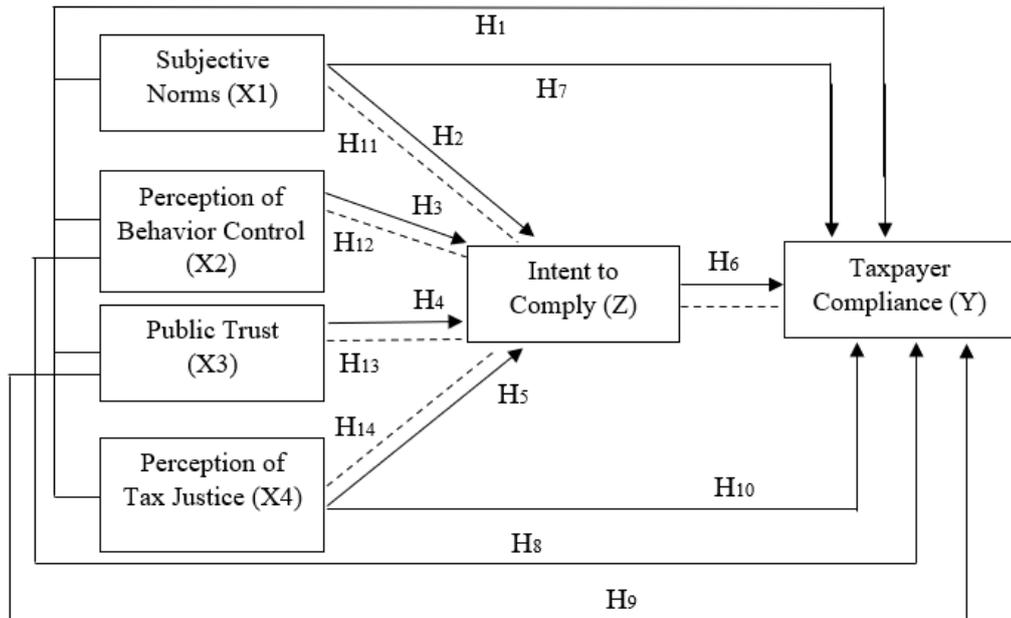


Figure 1. Frame of mind

METHOD

The research method employed in this study is a quantitative approach, utilizing primary data (Muslimin et al., 2023). The population of this study is individual taxpayers registered at the Kosambi Pratama Tax Service Office. The sampling technique employed was *incidental sampling*, with a population of 547,764 individuals. The Slovin formula was applied, using a 5% significance level and a sample size of 400 respondents. The data analysis technique used in this study is *Partial Least Squares* analysis (Ristiyana et al., 2023). Conducting tests using SmartPLS where there is a measurement model consisting of validity tests and reality tests (Dawis et al., 2023). The structural model consists of determining the coefficient of determination and testing the research hypothesis (Nugraha et al., 2023).

RESULT AND DISCUSSION

Result

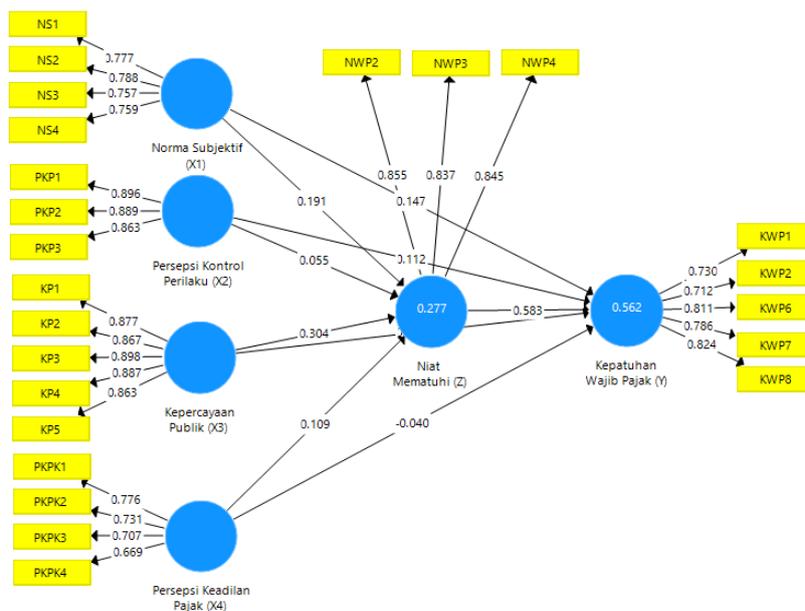


Figure 2. Model PLS Algorithm
 Source: Processed Primary Data (2023)

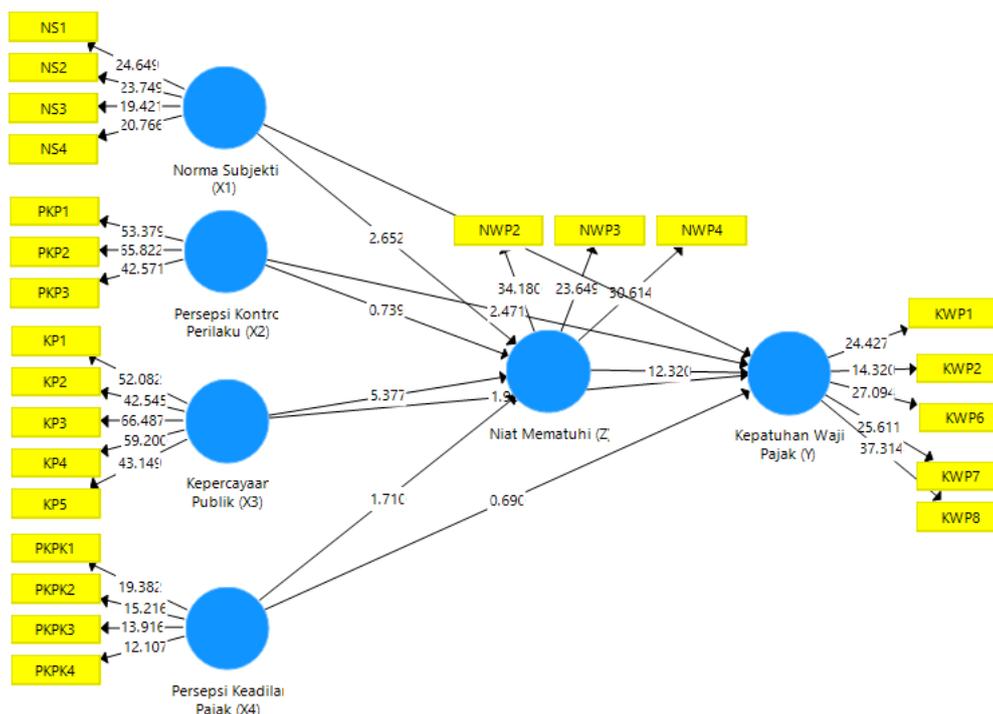


Figure 3. Model Bootstrapping

Source: Processed Primary Data (2023)

a. Outer Model analysis results
Validitas Convergence

Table 2. Convergent Validity Test

Variabel	Question Items	Outer Loading	Information
Subjective Norms (X1)	X1.1	0,777	Valid
	X1.2	0,788	Valid
	X1.3	0,757	Valid
	X1.4	0,759	Valid
Perception of Behavior Control (X2)	X2.1	0,896	Valid
	X2.2	0,889	Valid
	X2.3	0,863	Valid
Public Trust (X3)	X3.1	0,877	Valid
	X3.2	0,867	Valid
	X3.3	0,898	Valid
	X3.4	0,887	Valid
	X3.5	0,863	Valid
Perception of Tax Justice (X4)	X4.1	0,776	Valid
	X4.2	0,731	Valid
	X4.3	0,707	Valid
	X4.4	0,669	Valid
Taxpayer (Y)	Y.1	0,730	Valid
	Y.2	0,712	Valid

Compliance (Y)	Y.6	0,811	Valid
	Y.7	0,786	Valid
	Y.8	0,824	Valid
Intent to Comply (Z)	Z.2	0,855	Valid
	Z.3	0,837	Valid
	Z.4	0,845	Valid

Source: Processed Primary Data (2023)

Based on the results in Table 2, which show that the cross-loading value is greater than 0.60, it can be concluded that each indicator is appropriate for explaining the construct and is deemed valid.

Discriminatory Validity

Table 3. Results of the Discriminant Validity Test

Description	Subjective Norms (X1)	Perception Behavior Control (X2)	Public Trust (X3)	Perception Tax Justice (X4)	Taxpayer Compliance (Y)	Intent to Comply (Z)
Subjective Norms (X1)	0,770					
Perception of Behavior Control (X2)	0,539	0,883				
Public Trust (X3)	0,439	0,342	0,879			
Perception of Tax Justice (X4)	0,501	0,496	0,498	0,722		
Taxpayer Compliance (Y)	0,472	0,392	0,458	0,365	0,774	
Intent to Comply (Z)	0,409	0,316	0,461	0,383	0,712	0,846

Source: Processed Primary Data (2023)

Table 3 shows that the root value of AVE for the entire construct is greater than the correlation value between the construct and the other construct. So it *has a good discriminant validity* value.

Reliability

Table 4. Cronbach Alpha and Composite Reliability Test Results

	Cronbach's Alpha	Information Reliabel
Subjective Norms (X1)	0,776	Reliabel
Perception of Behavior Control (X2)	0,859	Reliabel
Public Trust (X3)	0,926	Reliabel
Perception of Tax Justice (X4)	0,695	Reliabel
Taxpayer Compliance (Y)	0,831	Reliabel
Intent to Comply (Z)	0,803	Reliabel

Source: Processed Primary Data (2023)

Table 4 presents the *Cronbach's Alpha* and *Composite Reliability* values for the variables, which exceed 0.6, respectively. It can be concluded that all variables already have good reliability.

b. Results of Inner Model Analysis Coefficient of Determination (R²)

Table 5. Result of Coefficient of Determination (R^2)

Variabel	R-square
Taxpayer Compliance	0,562
Intent to Comply	0,277

Source: Processed Primary Data (2023)

The results in Table 5 show that the R-squared value obtained for the taxpayer compliance variable is 0.562, indicating that this model meets the criterion for moderation. Meanwhile, for the compliance intention variable, the R-squared value is 0.277, indicating that this model is a weak predictor.

Simultaneous Significant Test (F Test)

Table 6. Results of Simultaneous Significant Tests (F Test)

F count	F table
126,7	2,39

Source: Processed Primary Data (2023)

The simultaneous significance test can be influential if the $F_{cal} > F_{table}$. Based on Table 6, $F_{cal} > F_{table}$, it can be concluded that simultaneously subjective norms, perception of behavioral control, public trust, and perception of tax fairness have a positive and significant effect on taxpayer compliance.

Direct Effect Testing

Table 7. Direct Effect Test Results

Description	Original Sample	Sample Mean	Hours of deviation	T-Statistic	P-Values	Information
X1-> Z	0,191	0,197	0,071	2,675	0,008	Signifikan
X2-> Z	0,055	0,054	0,072	0,739	0,452	Insignifikan
X3-> Z	0,304	0,300	0,057	5,377	0,000	Signifikan
X4-> Z	0,109	0,108	0,064	1,710	0,090	Insignifikan
X1-> Y	0,147	0,147	0,045	3,302	0,001	Signifikan
X2-> Y	0,112	0,115	0,045	2,471	0,013	Signifikan
X3-> Y	0,106	0,104	0,052	1,972	0,044	Signifikan
X4-> Y	-0,040	-0,041	0,057	0,690	0,482	Insignifikan
Z-> Y	0,583	0,580	0,048	12,320	0,000	Signifikan

Source: Processed Primary Data (2023)

Table 7 shows that subjective norms and public trust have a positive and significant effect on compliance intentions, as indicated by the T-statistical value of $t > 1.69$ and the P-value of $p < 0.05$. Meanwhile, the perception of behavioral control and the perception of tax fairness did not affect the intention to comply because the T-statistic value was < 1.96 and the P-values were > 0.05 . Subjective norms, perception of behavioral control, public trust, and intention to comply have a positive and significant effect on taxpayer compliance, as indicated by the T-statistic value > 1.69 and P-values < 0.05 . Meanwhile, the perception of tax fairness does not affect taxpayer compliance because the T-statistical value is < 1.96 and the P-values are > 0.05 .

Intervening Effect Test

Table 8. Intervening Effect Test

Description	Original Sample	Sample Mean	Hours of deviation	T-Statistic	P-Values	Information
NS -> Z -> Y	0,111	0,115	0,043	2,593	0,010	Signifikan
PKP-> Z -> Y	0,032	0,032	0,042	0,749	0,454	Insignificant
KP -> Z -> Y	0,177	0,177	0,038	4,609	0,000	Signifikan
PK -> Z -> Y	0,064	0,063	0,038	1,665	0,097	Insignificant

Source: Processed Primary Data (2023)

Table 8 presents the results of the mediation effect test, which indicate that the intention to comply can mediate the influence of subjective norms and public trust on taxpayer compliance, as evidenced by a T-statistic value of > 1.69 and a P-value of < 0.05. However, compliance intentions cannot mediate the influence of the perception of behavioral control and the perception of tax justice on taxpayer compliance because *the T-statistical* value is < 1.96 and the P-values are > 0.05.

Discussion

The Influence of Subjective Norms, Perception of Behavior Control, Public Trust, and Perception of Tax Justice on Taxpayer Compliance

The results of the simultaneous significance test (F-test) showed that subjective norms, perception of behavioral control, public trust, and perception of tax fairness all had a simultaneous effect on taxpayer compliance. The first hypothesis (H₁) is accepted. A taxpayer's social environment, individual self-control, trust in the tax system, and a sense of fairness will all contribute to increased compliance with tax regulations. This result aligns with research (Zakiah et al., 2023) indicating that subjective norms and perception of behavioral control simultaneously influence taxpayer compliance, as well as with Qadariah et al. (2021), who found that subjective norms and beliefs also affect taxpayer compliance.

The Influence of Subjective Norms on Intent to Comply

The results of the hypothesis test (H₂) are accepted. The social environment surrounding the Taxpayer can influence their intention to comply with tax provisions. Therefore, if the Taxpayer's social environment is favorable, it can strengthen their intention to comply with tax regulations. In contrast, if the Taxpayer's social environment is not good, it will affect the Taxpayer's intention not to comply with his tax obligations. These results are supported by research (Karwur et al., 2020), which shows that subjective norms have a positive and significant effect on the intention to comply. At the same time, the study's results (Auladina, 2019) indicate that subjective norms do not influence the intention to comply.

The Effect of Perception of Behavioral Control on Intent to Comply

The results of the hypothesis test (H₃) indicate that the hypothesis is rejected. Behavioral control, which taxpayers own, does not affect the intention to comply because both are inherent in the individual themselves. Therefore, if the control of individual behavior is not reasonable, the intention to comply with taxes will be low. If one has reasonable control over oneself, the intention to comply with taxes will increase. This study is supported by the results of a study (Mastani & Khairani, 2018) showing that the perception of behavioral control does not affect the intention to obey. This result is not in line with the study by Auladina (2019), which shows that the perception of behavioral control has a positive and significant effect on the intention to obey.

The Influence of Public Trust on Intent to Comply

The results of the hypothesis test (H₄) test the hypothesis. Trust is something that everyone should possess in all cases. In terms of taxation, the tax authority must maintain public trust by taking positive actions, thereby increasing the level of public trust and ultimately gaining public confidence in its duties. These results align with research (Syakura et al., 2022), which demonstrates that trust has a positive and significant impact on the intention to obey.

The Influence of Tax Fairness Perception on Compliance Intent

The results of the hypothesis test (H₅) reject the hypothesis. In this case, if the public's perception of tax justice is high, they will be more likely to behave obediently. However, if it is the opposite, then they will start lowering their compliance rate. This will make them avoid and reduce

taxes (*tax evasion*). If taxpayers' perception of government fairness in tax matters increases, it will not necessarily lead to an increase in taxpayers' intention to comply. These results are supported by research (Auladina, 2019), which shows that the perception of tax justice does not affect the intention to comply. Meanwhile, research (Pertiwi, 2022) indicates that the perception of tax justice has a positive and significant effect on the intention to comply.

The Effect of Compliance Intention on Taxpayer Compliance

The results of the hypothesis test (H_6) support the hypothesis. The better the intention of taxpayers to comply with taxes, the higher the level of taxpayer compliance. This provides an understanding that the greater the intention of taxpayers to comply with taxes, the greater the likelihood of taxpayers displaying their tax compliance behavior. These results are supported by research (Karwur et al., 2020) and (Anugrah & Fitriandi, 2022) showing that compliance intentions can have a positive and significant effect on taxpayer compliance.

The Influence of Subjective Norms on Taxpayer Compliance

The results of the hypothesis test (H_7) indicate that the hypothesis is accepted. The better the Taxpayer's subjective norms, the more likely it is to increase tax compliance behavior. This means that the stronger the support of friends, family, tax officers, and the media for taxpayers to engage in tax compliance behavior, the More Likely the Taxpayer will behave in a tax-compliant manner. These results are supported by research (Karwur et al., 2020), which shows that subjective norms have a positive and significant effect on taxpayer compliance. Meanwhile, research by Qadariah et al. (2021) indicates that subjective norms do not affect taxpayer compliance.

The Effect of Perception of Behavioral Control on Taxpayer Compliance

The results of the hypothesis test (H_8) indicate that the hypothesis is accepted. Perceived behavioral control has a positive effect on taxpayer compliance. This means that the higher the perceived control over behavior, the more it can increase taxpayer compliance behavior. Perceived behavioral controls indicate the level of control that taxpayers have to resist engaging in non-compliant behaviors, such as manipulating tax calculations and reporting. These results are supported by research (Auladina, 2019), which shows that the perception of behavioral control has a positive and significant effect on taxpayer compliance. Meanwhile, the study's results (Basit, 2019) indicate that the perception of behavioral control does not affect taxpayer compliance.

The Influence of Public Trust on Taxpayer Compliance

The results of the hypothesis test (H_9) indicate that the hypothesis is accepted. The results of this study show that the higher the trust taxpayers have in the government, the higher the tax compliance will be. Trust in the authority or government will make people more obedient to follow all the rules that have been made by the government, including compliance with tax obligations. These results are supported by research (Ibrahim et al., 2020), which states that public trust has a positive and significant effect on taxpayer seniority.

The Influence of Tax Perception of Fairness on Taxpayer Compliance

The results of the hypothesis test (H_{10}) indicate that the hypothesis is rejected. Taxpayers' compliance behavior is influenced by their perception that the tax system is administered fairly. On the other hand, taxpayers tend to avoid paying taxes if they think that the tax system is unfair. In this study, it can be concluded that many taxpayers still believe the tax authorities have not been fair in carrying out their duties. However, they continue to pay their tax provisions due to external demands. These results are supported by research (Fitria & Supriyono, 2019), which indicates that tax justice does not significantly impact taxpayer compliance. Meanwhile, the study results (Auladina, 2019) indicate that the perception of tax justice has a positive and significant impact on taxpayer compliance.

Intent to Comply Can Mediate by Strengthening the Influence of Subjective Norms on Taxpayer Compliance

The results of the hypothesis test (H_{11}) indicate that the hypothesis is accepted. The results of this study suggest that the social environment surrounding taxpayers, including friends, family, tax officers, and various media, supports tax compliance behavior by influencing the intention of taxpayers to comply with their tax provisions through calculation, deposit, and reporting of their obligations. These results are supported by research (Maithy, 2018), which states that the intention to comply can mediate the influence of subjective norms on taxpayer compliance. Meanwhile, the

study results (Auladina, 2019) indicated that the intention to comply cannot mediate the influence of subjective norms on taxpayer compliance.

Compliance Intentions Can Mediate by Strengthening the Influence of Perception of Behavioral Control on Taxpayer Compliance

The results of the hypothesis test (H_{12}) indicate that the hypothesis is rejected. This result shows that when taxpayers perceive poor behavior control, their intention to comply with tax provisions can weaken this perception. This suggests that the control of the Taxpayer's behavior, formed through their belief that they are less able to carry out their tax obligations in all situations, contributes less well to the Taxpayer's intention to behave obediently. These results are not in line with those of researchers Auladina (2019) and Mastani & Khairani (2018), who stated that compliance intent can mediate the influence of behavioral control perceptions on taxpayer compliance.

Compliance Intentions Can Mediate by Strengthening the Influence of Public Trust on Taxpayer Compliance

The results of the hypothesis test (H_{13}) indicate that the hypothesis is accepted. The results of the study indicate that intention can mediate the relationship between public trust and taxpayer compliance, suggesting that the greater the intention of taxpayers, the stronger public trust can influence taxpayer compliance. If taxpayer confidence decreases, it will affect the Taxpayer's intention to comply with tax regulations. These results are supported by research (Syakura et al., 2022), which states that compliance intentions can mediate the influence of trust on taxpayer compliance. Meanwhile, the study results (Mayshitta, 2018) stated that intention cannot mediate the influence of trust on taxpayer compliance.

Intent to Comply Cannot Mediate the Influence of Tax Perception of Justice on Taxpayer Compliance.

The results of the hypothesis test (H_{14}) indicate that the hypothesis is rejected. The results of the study show that the intention does not mediate between the perception of tax justice and taxpayer compliance, which means that whether or not taxpayers have an intention, tax justice will still affect taxpayer compliance. In other words, taxpayers must still comply with and fulfill their tax obligations, even if they do not like the applicable system or provisions. These results are supported by research (Auladina, 2019), which states that compliance intentions cannot mediate the influence of the perception of tax fairness on taxpayer compliance.

CONCLUSION

The results of the study simultaneously showed that subjective norms, perceived behavioral control, public trust, and perception of tax justice had a positive and significant effect on taxpayer compliance. The study's results showed that subjective norms and public trust had a positive and significant effect on the intention to comply. At the same time, perceptions of behavioral control and tax justice did not significantly affect the intention to comply. Then, the variables of subjective norms, perceived behavioral control, and public trust have a positive and significant effect on taxpayer compliance. At the same time, the perception of tax fairness does not affect taxpayer compliance. The results of the mediation effect test showed that the intention to comply can mediate the influence of subjective norms and public trust on taxpayer compliance, but it cannot mediate the perception of behavioral control and the perception of tax fairness on taxpayer compliance. This research has implications for the need for the Director General of Taxes and the Ministry of Finance to increase public trust through the transparency and integrity of the tax apparatus, and to strengthen the fair system of tax distribution, thereby creating professional and fair services. A public communication program that emphasizes the importance of social and moral roles in paying taxes will be more effective than simply affirming legal obligations. By strengthening tax-conscious beliefs, taxpayers' behavior will tend to be more compliant, and this is an effective strategy for increasing taxpayer compliance sustainably. A limitation of this study is that it focuses on individual taxpayers in one region (KPP Pratama Kosambi); therefore, the generalization of results to other regions needs to be done carefully. Social, economic, and cultural factors in other regions may affect the relationship between variables differently. Suggestions for future researchers should be extended to other taxpayers (e.g., business entities or MSMEs) to obtain results that are representative and can be compared between regions.

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