The Role of Taxpayer Compliance in Mediating the Influence of Marketing Communication on Taxpayers' Decisions at the Lubuk Pakam Primary Tax Office

Boy Oktavino S Tampubolon, Husni Muharram Ritonga, Mesra B

Abstract

This study aims to analyze the effect of marketing communication on taxpayer decisions, with taxpayer commitment as an intervening variable, at the Lubuk Pakam Primary Tax Office. This study uses a quantitative approach with a survey method. The research sample consisted of 293 respondents obtained through probability sampling using the Slovin formula. Data were collected using a questionnaire with a Likert scale and analyzed using Partial Least Squares-based Structural Equation Modeling (PLS-SEM) with the assistance of SmartPLS 3.0. The results indicate that marketing communication has a positive and significant effect on taxpayer decisions. Marketing communication also has a positive and significant effect on taxpayer commitment. Furthermore, taxpayer commitment has a positive and significant effect on taxpayer decisions. The results of the indirect effect test indicate that taxpayer commitment significantly mediates the effect of marketing communication on taxpayer decisions. The coefficient of determination indicates that marketing communication explains 15.8 percent of taxpayer commitment, while taxpayer compliance decisions are explained by marketing communication and taxpayer commitment by 48.8 percent. These findings suggest that improving the quality of marketing communication can strengthen taxpayer commitment, which ultimately promotes increased tax compliance at the Lubuk Pakam Primary Tax Office.

Keywords: Marketing Communication, Taxpayer Commitment, Taxpayer Compliance

Boy Oktavino S Tampubolon[1]
[1]Management, Universitas Pembangunan Panca Budi, Indonesia
e-mail: boy.okta@gmail.com[1]

Husni Muharram Ritonga[2], Mesra B[3]
[2,3]Management, Universitas Pembangunan Panca Budi, Indonesia
e-mail: husnimuharram@dosen.pancabudi.ac.id[2], mesrab@dosen.pancabudi.ac.id[3]

Introduction

Taxes are the primary source of government revenue and play a strategic role in financing national development and providing public services. The OECD (2024) emphasizes that tax compliance is influenced not only by regulatory and law enforcement aspects but also by the quality of interactions between tax authorities and taxpayers. In this context, taxpayers' decisions to fulfill their tax obligations are a critical factor determining the success of the tax system.

A taxpayer's decision refers to an individual's conscious actions in fulfilling tax obligations, such as filing tax returns, paying taxes, , and utilizing available tax services. These decisions are not formed instantly but rather through a process of evaluating the information, experiences, and perceptions that taxpayers hold regarding the tax system. Therefore, communication is a crucial factor in shaping taxpayers' understanding and attitudes toward their tax obligations.

Marketing communication in the context of taxation is understood as public service communication aimed at conveying information, improving understanding, and encouraging compliant behavior among taxpayers. Percy (2023) explains that effective marketing communication must feature clear messages, appropriate media, consistent information, and the ability to drive action. In the context of the Lubuk Pakam Primary Tax Office (KPP Pratama), marketing communication is carried out through various channels, such as tax outreach, social media, consultations, and direct services to taxpayers.

However, the effectiveness of marketing communication does not always directly result in taxpayers' decisions to comply. This is because the information received still requires a process of internalization before it translates into action. In this context, taxpayer commitment serves as a crucial factor bridging this process. Commitment reflects the level of moral obligation and the taxpayer's willingness to consistently fulfill their tax obligations.

Afandi et al. (2024) state that taxpayer commitment reflects awareness and moral responsibility in fulfilling tax obligations, including the willingness to calculate, pay, and voluntarily comply with tax regulations. Strong commitment will encourage taxpayers to remain compliant despite obstacles such as the complexity of the system or limited understanding.

Furthermore, the Theory of Planned Behavior (Ajzen, 2020) explains that individual behavior is influenced by attitudes, subjective norms, and perceived behavioral control, which then shape intentions and ultimately actual behavior. In this context, marketing communication plays a role in shaping understanding, while commitment serves as an internal motivator that reinforces taxpayers' intentions to act in compliance.

The Lubuk Pakam Primary Tax Office (KPP Pratama), as one of the implementing units of the Directorate General of Taxes, plays a crucial role in enhancing taxpayer compliance through effective communication strategies. However, based on various field findings, there are still taxpayers who do not fully understand tax information and lack a strong commitment to consistently fulfilling their tax obligations. This situation indicates that the communication efforts undertaken have not yet been fully effective in optimally influencing taxpayers' decisions.

Based on this description, this study is important for analyzing the influence of marketing communication on taxpayers' decisions, with taxpayer commitment serving as an intervening variable at the Lubuk Pakam Primary Tax Office. This study is expected to contribute to the development of more effective tax communication strategies and to strengthen the role of taxpayer commitment in improving tax compliance.

Literature Review

Decision to Pay

Definition of Taxpayer Decisions

Saptono & Khozen (2023): a taxpayer's decision can be defined as an action or choice made by a taxpayer regarding the fulfillment of tax obligations, which includes decisions to file, pay, and comply with tax regulations. These decisions are influenced by taxpayers' perceptions of the benefits of taxes (Perceived Fiscal Exchange), the morality of paying taxes (Tax Morality), the fairness of the tax system (Tax Fairness), the complexity of regulations (Tax Complexity), and the authority of tax authorities (Power of Authority).

Indicators of Payment Decisions

Indicators of tax payment decisions according to Saptono & Khozen (2023):

1) Perceived Fiscal Exchange (PFE)
   Taxpayers feel that the taxes they pay are "exchanged" for commensurate public services (e.g., infrastructure, healthcare, education). The stronger this perception of exchange, the greater the intention to pay taxes.
2) Tax Morality
   This reflects taxpayers' moral or ethical stance toward their tax obligations. Taxpayers with high tax morality tend to have a stronger intention to fulfill their tax obligations.
3) Tax Fairness
   The perception that the tax system is fair can increase the willingness to pay taxes. Taxpayers who feel they are treated fairly are more likely to decide to comply.
4) Tax Complexity
   The level of complexity in tax rules and administration has a negative impact. The more complex the tax system, the lower taxpayers' intention to pay.
5) Power of Authority
   Perceptions of the power of tax authorities (e.g., law enforcement, penalties) also influence the willingness to pay taxes. The stronger the perceived authority, the higher the tendency for taxpayers to comply.

Taxpayer Commitment

Definition of Taxpayer Commitment

According to Afandi et al. (2024), taxpayer commitment reflects a taxpayer's trust in the tax system and their moral awareness to pay taxes correctly. This commitment is demonstrated through voluntary pledges and incentives that encourage taxpayers to fulfill their tax obligations.

Indicators of Taxpayer Commitment

According to Afandi et al. (2024), the indicators of taxpayer commitment are as follows:

1) Awareness that taxes are an obligation
   Taxpayers recognize that paying taxes is an obligation they must fulfill as citizens.
2) Calculating taxes according to the rules
   Taxpayers are committed to calculating the amount of tax based on applicable tax regulations.
3) Paying taxes correctly
   Taxpayers strive to pay the correct amount of tax and do not underpay their tax obligations.
4) Avoiding tax penalties
   Taxpayers are committed to complying with tax regulations to avoid penalties or tax offenses.
5) Avoiding tax audits
   Taxpayers strive to fulfill their tax obligations correctly to avoid the risk of a tax audit.

Marketing Communication

Definition of Marketing Communication

According to Percy (2023), integrated marketing communication involves the systematic planning and execution of communication messages to achieve an organization's communication objectives. In the context of the Lubuk Pakam Primary Tax Office, marketing communication can be understood as a strategy for conveying tax-related messages through various media and channels—such as public outreach, educational sessions, social media, reminder messages, consultations, email, WhatsApp, websites, and in-person services—to ensure taxpayers understand and commit to fulfilling their tax obligations.

Marketing Communication Indicators

Based on Percy's (2023) framework, marketing communication indicators can be outlined as follows:

1) Clarity of Communication Targets
   Describes the extent to which the communication carried out by the Lubuk Pakam Primary Tax Office is directed at the appropriate taxpayer groups. In the context of taxation, communication must be tailored to the characteristics of taxpayers, such as individual taxpayers, corporations, MSMEs, or taxpayers who require special assistance.
2) Clarity of the Message
   Describes the extent to which tax messages are conveyed clearly, simply, and in an easy-to-understand manner, without causing confusion. Effective messages should clearly explain tax obligations, reporting procedures, payment methods, tax benefits, and the consequences of failing to meet these obligations.
3) Appropriateness of Communication Channels
   Describes the suitability of the media used to convey information to taxpayers. Such media may include in-person outreach, consultations at tax offices, social media, websites, email, WhatsApp, brochures, or digital reminders.
4) Consistency of Communication Messages
   Describes the alignment of tax messages conveyed through various communication channels. Information provided by tax officials, social media, websites, and other service channels must have the same content, be consistent, and be credible to taxpayers.
5) Message Appeal
   Describes the ability of a communication message to capture taxpayers' attention. Engaging tax messages can be conveyed through persuasive language, easy-to-understand visuals, simple case examples, or explanations relevant to taxpayers' needs.
6) Ability of Communication to Drive Action
   Describes the extent to which marketing communications can encourage taxpayers to take action, such as seeking tax information, visiting a Tax Office (KPP), using tax services, filing tax returns, paying taxes, or following instructions from tax officials.

Conceptual Framework

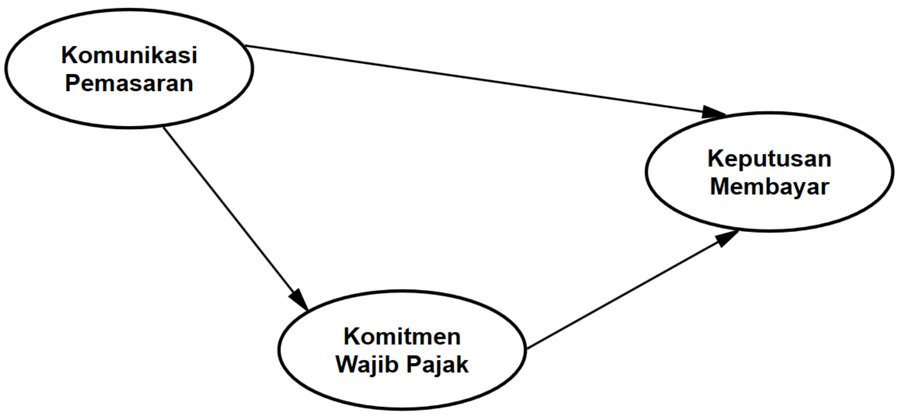

Figure 1. Conceptual Framework

Research Hypotheses

H_1: Marketing communication has a positive and significant effect on taxpayers' decisions to fulfill their tax obligations at the Lubuk Pakam Primary Tax Office.

H_2: Marketing communication has a positive and significant effect on taxpayers' commitment to fulfilling their tax obligations at the Lubuk Pakam Primary Tax Office.
H_3: Taxpayers' commitment has a positive and significant effect on their decision to fulfill their tax obligations at the Lubuk Pakam Primary Tax Office.
H_4: Marketing communication has a positive and significant effect on taxpayers' decisions through taxpayer commitment as an intervening variable at the Lubuk Pakam Primary Tax Office.

Research Methodology

Type of Research

The type of research used is quantitative research. According to Sugiyono (2022), quantitative research is defined as a method grounded in the philosophy of positivism, used to study a specific population or sample; sampling techniques are generally conducted randomly; data collection uses research instruments; and data analysis is quantitative/statistical in nature, with the aim of testing predetermined hypotheses. This quantitative research was conducted to analyze the influence of marketing communication and trust on taxpayer decisions, with taxpayer commitment as an intervening variable, at the Lubuk Pakam Primary Tax Office.

Research Location and Timeframe

The research was conducted at the Lubuk Pakam Primary Tax Office (KPP Pratama), located at the State Finance Building, 2nd and 4th Floors, Jl. Pangeran Diponegoro No. 30A, Madras Hulu, Medan Polonia District, Medan City. The research was conducted over a period of 3 months, from May to August 2026.

Population and Sample

According to Sugiyono (2022), a population is the domain of generalization consisting of objects or subjects possessing specific characteristics defined by the researcher for study, from which conclusions are subsequently drawn. The population in this study consists of active individual taxpayers in Deli Tua Village, Batu Penjemuran Village, and Batu Gemuk Village in Namorambe Subdistrict, Deli Serdang Regency. These three villages were selected as the study area because they are considered representative of the population of individual taxpayers within the jurisdiction of the Lubuk Pakam Primary Tax Office. The population size in this study is 1,097 active individual taxpayers, based on data from the Lubuk Pakam Primary Tax Office for the year 2026. Based on calculations using the Slovin formula with a 5% margin of error, the sample size used in this study was 293 active individual taxpayers. The sampling technique employed in this study was probability sampling, as every member of the population had an equal chance of being selected as a respondent.

Research Data Sources

The data source used in this study is primary data.

Results

***Outer Model* Analysis**

The *Outer Model* analysis, using *the PLS algorithm*, yielded the following results:

Validity Test

Table 1. Outer Loadings Values

	Decision to Pay	Taxpayer Compliance	Marketing Communication
X1.1			0.779
X1.2			0.761
X1.3			0.863
X1.4			0.794
X1.5			0.786
X1.6			0.811

Y.1	0.740		
Y.2	0.846		
Y.3	0.747		
Y.4	0.844		
Y.5	0.811		
Z.1		0.793	
Z.2		0.758	
Z.3		0.861	
Z.4		0.853	
Z.5		0.886	

Source: Smart PLS Output, 2025

Based on the values in Table 1 above, the results of the outer model test using factor loadings/outer loadings show that all indicators for each variable have loadings ≥ 0.70. This indicates that each indicator is measured validly. Therefore, it can be concluded that all items in the questionnaire meet the validity criteria, as shown in the following figure.

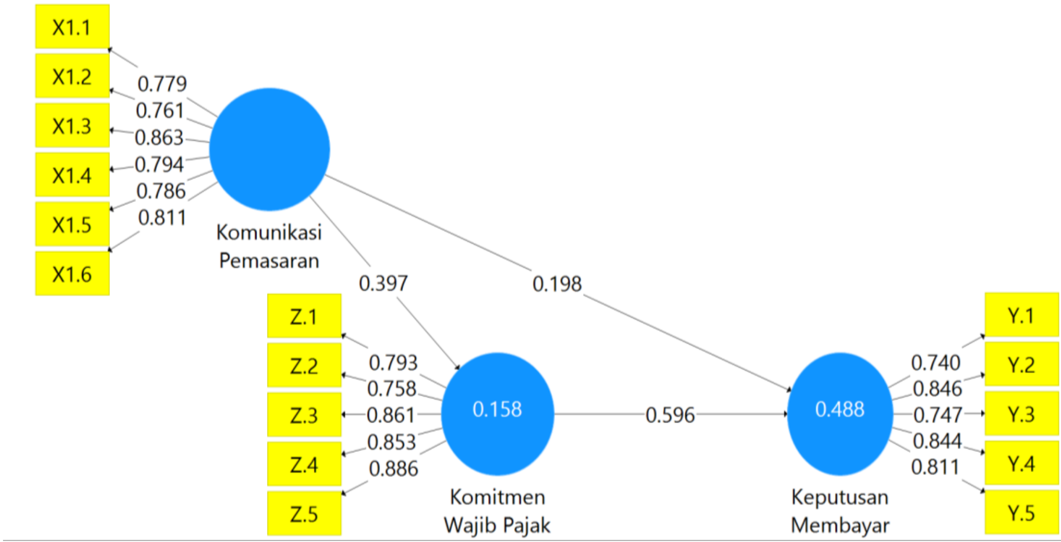

Figure 1. Outer Loading

Reliability Test

Table 2. Construct Reliability and Validity Test

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Decision to Pay	0.858	0.864	0.898	0.638
Taxpayer Commitment	0.888	0.900	0.918	0.691
Marketing Communication	0.887	0.888	0.914	0.639

Source: Smart PLS Output, 2025

From Table 2 above, the reliability test results show that the Cronbach's Alpha and Composite Reliability values for all constructs are above 0.70, and the AVE values are above 0.05. This indicates that all indicators have high internal consistency and are reliable in measuring their respective constructs. Therefore, the research instrument is deemed reliable and suitable for use in structural equation modeling.

Coefficient of Determination (R^2)

When evaluating a model using PLS, the analysis begins by examining the R-squared value for each latent dependent variable. The table below presents the estimated R-squared values obtained using SmartPLS.

Table 3. R-Square Results

	R-Square	Adjusted R-Square
Taxpayer Compliance	0.158	0.155
Decision to Pay	0.488	0.485

Source: Smart PLS, 2025

Table 3 shows the R-squared values for both dependent variables. For the taxpayer compliance variable, the R-squared value is 0.158; this means that marketing communication accounts for 0.158, or 15.8%. The remainder is attributed to other variables outside the model. The R-squared value for the decision to pay is 0.488, meaning that marketing communication and taxpayer commitment account for 0.488, or 48.8%; the remainder is attributed to other variables outside the model.

Structural Model Testing (Inner Model)

Hypothesis Testing

Direct Effects Between Variables

Direct effects between variables can be seen in the *path coefficient* values. The data analysis results show that the direct effect values are presented in the following table.

Table 4. *Path Coefficients* (Direct Effects)

	Original Sample	T Statistics	P-Values	Conclusion
Marketing Communication -> Payment Decision	0.198	4.279	0.000	Accepted
Marketing Communication -> Taxpayer Compliance	0.397	8,286	0.000	Accepted
Taxpayer Commitment -> Decision to Pay	0.596	14,807	0.000	Accepted

Source: Smart PLS Output, 2025

Table 4 shows the following direct effect values:

1. Marketing communication has a positive and significant effect on the decision to pay, with a t-statistic of 4.279 (above 1.96) and a p-value of 0.000 (below 0.05). This means that marketing communication has a real effect on the decision to pay because the significance level is below 0.05. These findings are consistent with previous research, which found that marketing communication has a positive and significant effect on the decision to pay (Trianto et al., 2026).
2. Marketing communication has a positive and significant effect on taxpayer compliance, with a t-statistic of 8.286 (greater than 1.96) and a p-value of 0.000 (less than 0.05). This means that marketing communication has a significant effect on taxpayer compliance because the p-value is less than 0.05. These findings are consistent with previous research, which also found that marketing communication has a positive and significant effect on taxpayer commitment (Suryana et al., 2019).
3. Taxpayer commitment has a positive and significant effect on the decision to pay, with a t-statistic of 14.807 (greater than 1.96) and a p-value of 0.000 (less than 0.05). This means that taxpayer commitment has a significant effect on the decision to pay because the p-value is less than 0.05. These findings are consistent with previous research, which found that taxpayer commitment has a positive and significant effect on the decision to pay (Fitri et al., 2023).

Indirect Effects Among Variables

Indirect effects between variables can be seen in the *specific indirect effects* values. The data analysis results show that the indirect effect values are presented in Table 5 below.

Table 5. *Specific Indirect Effects*

	Original Sample	T Statistics	P Values	Conclusion

Marketing Communication -> Taxpayer Commitment -> Decision to Pay	0.237	7.027	0.000	Accepted

Source: Smart PLS, 2025
Table 5 shows the indirect effects between variables, namely: marketing communication has a positive and significant effect on the decision to pay through taxpayer commitment, with a t-statistic value of 7.027 above 1.96 and a significance level of 0.000 below 0.05. This means that taxpayer commitment acts as an intervening variable between marketing communication and the decision to pay.

Conclusion

1. Marketing communication has a positive and significant effect on taxpayers' decisions to fulfill their tax obligations at the Lubuk Pakam Primary Tax Office.
2. Marketing communication has a positive and significant effect on taxpayers' commitment to fulfilling their tax obligations at the Lubuk Pakam Primary Tax Office.
3. Taxpayer commitment has a positive and significant effect on taxpayers' decisions to fulfill their tax obligations at the Lubuk Pakam Primary Tax Office.
4. Marketing communication has a positive and significant effect on taxpayers' decisions through taxpayers' commitment as an intervening variable at the Lubuk Pakam Primary Tax Office.

Recommendations

1. Marketing Communication
   Future research is recommended to expand the dimensions of marketing communication by incorporating aspects of digital engagement, such as the effectiveness of social media, message interactivity, and taxpayers' responses to digital tax campaigns.
2. Taxpayer Commitment
   Further research is recommended to examine taxpayer commitment in a long-term context using a longitudinal approach to assess the stability of commitment in influencing tax compliance.
3. Taxpayer Decisions
   Future research is recommended to not only use perceptual data but also to consider actual behavioral data, such as the accuracy of tax return filings and tax payment compliance rates, to enhance the validity of the research findings.
4. Future Research Model
   Future research is recommended to include additional variables such as tax literacy, the quality of tax administration services, or perceptions of the risk of tax penalties to make the research model more comprehensive in explaining taxpayer behavior.

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