The Role of Trust in Mediating Influence Quality of Service and Perception of Ease Against the Decision to Pay Taxes

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Abstract
This study aims to analyze the influence of service quality and perception of convenience on the decision to pay taxes with trust as an intervening variable in taxpayers at KPP Pratama Medan Petisah. This study uses a quantitative approach with a survey method. The research population is active individual taxpayers in Sunggal Village, Sei Sikambing B Village, and Tanjung Rejo Village. The research sample totaled 389 respondents who were determined using the Slovin formula with an error rate of 5%. Primary data was collected through the distribution of questionnaires on the Likert scale. The data analysis technique uses Partial Least Squares Structural Equation Modeling with the help of SmartPLS. The results of the study show that the quality of service has a positive and significant effect on the decision to pay taxes and trusts. The perception of convenience also has a positive and significant effect on the decision to pay taxes and trusts. In addition, trust has a positive and significant effect on the decision to pay taxes. The results of the indirect test showed that trust was able to mediate the influence of service quality and the perception of convenience on the decision to pay taxes. The R-square value shows that the quality of service and the perception of ease are able to explain trust by 25.6%, while the quality of service, perception of convenience, and trust can explain the decision to pay taxes by 40.5%. These findings confirm that taxpayers' decisions in paying taxes can be improved through quality services, an easy-to-use tax system, and trust in tax authorities.

Keywords: Service Quality, Perception of Convenience, Trust, Decision to Pay Taxes.

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Introduction

Taxes are the main source of state revenue that greatly determines the government's ability to finance national development. Therefore, the decision of taxpayers to pay taxes is a very important issue, because without a real decision to fulfill tax obligations, the state revenue target will be difficult to achieve. The Directorate General of Taxes noted that until April 30, 2024, the number of Annual Income Tax Returns that have been submitted has reached 14,186,630 tax returns or 73.61% of the total mandatory tax returns, while the target compliance ratio for submitting the Annual Tax Return in 2024 is set at 83.2% of the 19.2 million mandatory tax returns. This data shows that the level of participation and formal compliance of taxpayers is indeed growing, but has not fully reached the expected targets, so the factors that can drive the decision to pay taxes need to be continuously researched.

In the context of tax services, KPP Pratama Medan Petisah is a vertical unit of the DGT under the Regional Office of DGT North Sumatra I which has working areas in Medan Petisah, Medan Sunggal, and Medan Helvetia Districts. This KPP also provides various service channels, such as tax information services, tax consultation, E-Invoice helpdesk, E-SPT, E-Billing, WhatsApp services, telephone, email, and official social media. In addition, in July 2025 KPP Pratama Medan Petisah together with the North Sumatra DGT Regional Office I are also involved in the socialization of the DGT Coretax to government agencies in North Sumatra as part of efforts to increase understanding and fulfillment of technology-based tax obligations. This fact shows that the quality of service, ease of use of the system, and clarity of tax information are real issues that are relevant to be researched at the Medan Petisah Primary Tax Office.

This phenomenon shows that the taxpayer's decision to pay taxes is not only determined by legal obligations alone, but also by the taxpayer's experience when interacting with the tax authorities. Slow service, complicated procedures, and unclear information can reduce the comfort of taxpayers, while good, accessible, and transparent service can encourage the birth of confidence and positive decisions to fulfill tax obligations. In the research of Remilan et al. (2024), the quality of tax authority services and tax transparency were proven to have a positive and significant effect on taxpayer compliance. Wardani et al. (2024) also emphasized that service quality is related to tax compliance behavior. These findings indicate that service quality is an important aspect that influences taxpayers' attitudes and decisions.

The first important variable in this study is the quality of service. In the context of taxation, the quality of service reflects the ability of tax officials and tax institutions to provide services that are fast, precise, clear, friendly, and assist taxpayers in fulfilling their obligations. If taxpayers feel good service, there will be a positive perception of tax institutions. On the other hand, if the service is considered inadequate, taxpayers may become reluctant to interact further with the tax system. Therefore, the quality of service deserves to be positioned as a factor that can influence the decision to pay taxes, either directly or through trust to the tax authorities.

The second variable is the perception of convenience. In the Technology Acceptance Model approach, the ease of use of the system is one of the main determinants of technology acceptance. In the context of taxation, the perception of convenience relates to the extent to which taxpayers assess that electronic tax systems, payment procedures, and tax administration services are easy to understand and use. Masdar's research (2024) shows that perceived ease of use has a positive and significant effect on individual taxpayers' compliance with the use of e-filing. Setiawan et al. (2023) also found that the perception of ease affects the intention to use the electronic tax system, and trust can play an intervening variable in this relationship. These findings suggest that the easier the system is to understand and run, the more likely a taxpayer is to make decisions to meet their tax obligations.

The third variable is tax transparency. Tax transparency is related to the disclosure of information, clarity of procedures, and clarity of the use of taxes by the state. Taxpayers tend to be more prepared to fulfill their tax obligations if they feel that the rules, procedures, and information provided by the tax authorities are open and understandable. Hidayah and Puspitosari (2024) show that the perception of efficiency and transparency of government spending has a positive and significant effect on tax compliance behavior. Meanwhile, Al-Maghrebi et al. (2022) in their systematic review emphasized that transparency, trust in tax authorities, and tax services are important determinants that interact with each other in shaping tax compliance. Thus, transparency is not only administratively relevant, but also important as an element that forms the confidence and decision of taxpayers.

This study places trust as an intervening variable because taxpayers' decisions to pay taxes basically do not appear out of nowhere, but are formed by belief in tax authorities and the tax system. Appiah et al. (2024) explain that trust in government is one of the important factors that affect voluntary tax compliance. Set and Putri (2025) also found that trust in tax authorities has a positive and significant effect on the willingness to pay taxes, and ultimately helps encourage taxpayer compliance. This means that when taxpayers believe that the tax authorities work professionally, openly, and reliably, the chances of a decision to pay taxes will be greater.

The selection of the decision to pay taxes as a dependent variable also has a strong basis. In practice, service quality, ease of procedure, and transparency of information do not always automatically lead to compliance if it has not been followed by the taxpayer's internal decision to act. The decision to pay taxes represents a more concrete stage of behavior than just perceptions or attitudes. Research on willingness to pay taxes in Indonesia shows that factors such as the effectiveness of the tax system, tax knowledge, and trust in tax authorities can influence a taxpayer's willingness or decision to pay taxes. Thus, the decision to pay taxes is a logical behavioral output to be explained through service quality, perception of convenience, tax transparency, and trust.

From the empirical side, previous research has indeed discussed the relationship between service quality, convenience, transparency, trust, and tax compliance, but there are still research gaps. Some studies examined the effect of service quality and transparency on compliance, others focused on the ease of use of electronic systems on interest or compliance, while research on trust was more often associated with willingness to pay taxes or voluntary compliance. However, there have not been many studies that have simultaneously tested the quality of service, perception of convenience, and transparency of taxation on the decision to pay taxes with trust as an intervening variable, especially for taxpayers at KPP Pratama Medan Petisah. It is this gap that makes this research important to do.

Based on this description, it can be understood that the taxpayer's decision to pay taxes is the result of a process that involves service experience, perception of system convenience, disclosure of tax information, and confidence in tax authorities. Therefore, a study entitled "The Influence of Service Quality, Perception of Convenience, and Transparency of Taxation on the Decision to Pay Taxes with Trust as an Intervening Variable for Taxpayers at KPP Pratama Medan Petisah" is worth doing. Theoretically, this research can enrich the study of service- and trust-based tax behavior. Practically, the results are expected to be an input for KPP Pratama Medan Petisah in strengthening service quality, simplifying the tax process, increasing transparency, and building taxpayer trust so that the decision to pay taxes becomes stronger.

Literature Review

Payment Decision

Definition of Payment Decision

According to Saptono & Khozen (2023), the decision to pay taxes is the taxpayer's decision to carry out his or her tax obligations based on considerations of the tax benefits received by the community, moral awareness, fairness of the tax system, the level of ease or complexity of tax rules, and the influence of the authority of the tax authorities. In this study, the decision to pay taxes refers to the willingness of taxpayers to pay taxes in accordance with applicable regulations.

Factors Influencing the Decision to Pay Taxes

According to Saptono & Khozen (2023), some of the factors that affect the behavior of paying taxes or tax compliance intentions in individual taxpayers are as follows:

1) Perceived Fiscal Exchange
   When taxpayers feel that the taxes paid provide real benefits in the form of public services such as education, health, and public facilities, their tendency to obediently pay taxes increases. The perception of a "fair trade" between the taxes paid and the benefits received has a positive effect on the intention to pay taxes.
2) Tax Morality (Moral Pajak)
   Taxpayers' norms and ethics towards tax obligations are the main factors in determining compliance. The higher a person's tax morals, the stronger his intention to pay taxes voluntarily.
3) Tax Fairness (Keadilan Pajak)
   The perception that the tax system is treated fairly for all taxpayers can drive increased compliance. Injustice can reduce motivation to meet tax obligations.
4) Power of Authority (Kekuatan Otoritas)
   The ability of tax authorities to enforce rules and supervise has a positive influence on taxpayers' intentions in paying taxes. The existence of sanctions and strict law enforcement can increase compliance.
5) Tax Complexity (Kompleksitas Pajak)
   The complexity of the tax system has a negative effect on compliance. A system that is complicated and difficult for taxpayers to understand tends to lower their intention to pay taxes obediently.

Indicators of Payment Decision

Indicators of the decision to pay taxes according to Saptono & Khozen (2023):

1) Perceived Fiscal Exchange (PFE)
   Taxpayers feel that the taxes they pay are "exchanged" for appropriate public services (e.g. infrastructure, health, education). The stronger the perception of this exchange, the greater the intention to pay taxes.
2) Tax Morality
   It reflects the taxpayer's morals or ethics towards tax obligations. Taxpayers who have high tax morals tend to have stronger intentions to fulfill their tax obligations.
3) Tax Fairness
   The perception that a fair tax system can increase the intention to pay taxes. Taxpayers who feel that their tax treatment is fair are easier to make decisions to comply.
4) Tax Complexity
   The level of complexity of tax rules and administration has a negative effect. The more complicated the tax system, the lower the taxpayer's intention to pay.
5) Power of Authority
   Perceptions of the power of tax authorities (e.g. law enforcement, sanctions) also influence the intention to pay taxes. The stronger the authority is felt, the higher the taxpayer's tendency to obey.

Trust

Definition of Trust

According to Appiah et al. (2024), taxpayer trust is a taxpayer's belief that the government or tax authorities can be trusted, act in the interests of the public, and be transparent in running the tax system.

Trust Indicator

Indicators according to Appiah et al. (2024):

1) Tax officers are trustworthy
   This means that taxpayers view tax officials/authorities as parties worthy of trust.
2) The government or tax institution acts in the interest of the public

This means that taxpayers believe that the policies and actions of the tax authorities are not solely in the interest of the institution, but also in the public interest.

3) Tax officers are transparent
   This means that taxpayers believe that tax officials/authorities are open in carrying out their duties and providing information.

Perception of Ease

Definition of Perception of Ease

According to Masdar (2024), the perception of convenience is the taxpayer's belief that the tax system is easily accessible and used, so that it does not make it difficult for taxpayers to fulfill their tax obligations. In this study, the concept was adapted to the use of DGT Coretax.

Indicators of Perception of Ease

Indicators of the perception of convenience in the Coretax version according to Masdar (2024),

1) Ease of access to Coretax
   This means that taxpayers feel that Coretax is easily accessible when it will be used to fulfill tax obligations.
2) Ease of understanding the use of Coretax
   This means that taxpayers feel that the procedures, menus, and flow of using Coretax are easy to understand.
3) Ease of carrying out the tax process through Coretax
   This means that taxpayers feel that the use of Coretax does not make it difficult in the reporting process or tax services.

Quality of Service

Definition of Service Quality

According to Suryantara and Setyawan (2023), the quality of service can be understood as a taxpayer's assessment of the quality of tax services received, which is reflected in their satisfaction with the services provided by the tax office. This formulation is most faithful to the content of their article, because the focus of the research is indeed on measuring the quality of services based on taxpayer satisfaction.

Service Quality Indicators

Service quality indicators according to Suryantara and Setyawan (2023):

1) Tangibles (physical evidence)
   It is interpreted as satisfaction with supporting facilities and infrastructure. This relates to the physical facilities used in tax services.
2) Reliability
   It is interpreted as the reliability of employees in providing services. This shows the ability of tax officers to serve appropriately and reliably.
3) Responsiveness
   It is interpreted as the speed of providing services. It assesses how quickly the officer responds and assists the taxpayer.
4) Insurance
   It is interpreted as politeness and friendliness of employees. This is related to the attitude of the officer who fosters a sense of comfort and trust in the taxpayer.
5) Empathy
   It is interpreted as handling complaints from service users. This shows the officer's attention to the complaints and needs of taxpayers.

Conceptual Framework

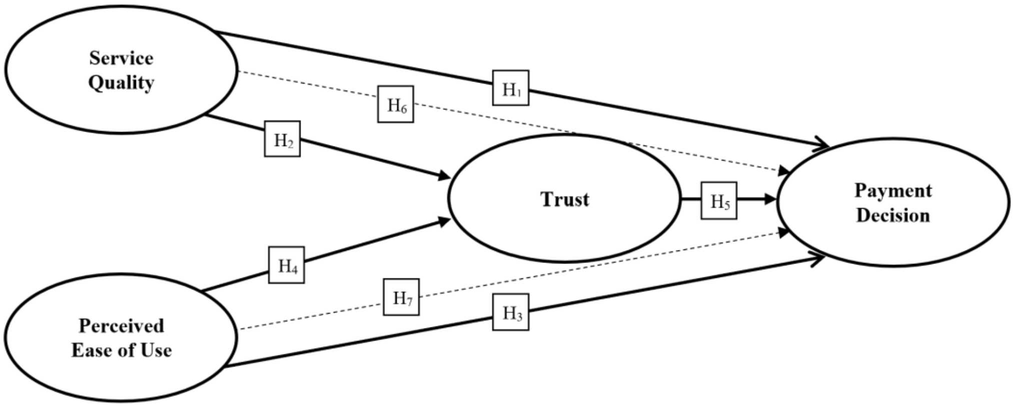

Figure 1. Conceptual Framework

Research Hypothesis

H1: The quality of service has a positive and significant effect on the decision to pay taxes to taxpayers at KPP Pratama Medan Petisah.

H2: The quality of service has a positive and significant effect on trust in taxpayers at KPP Pratama Medan Petisah.

H3: The perception of convenience has a positive and significant effect on the decision to pay taxes to taxpayers at KPP Pratama Medan Petisah.

H4: The perception of convenience has a positive and significant effect on trust in taxpayers at KPP Pratama Medan Petisah.

H5: Trust has a positive and significant effect on the decision to pay taxes to taxpayers at KPP Pratama Medan Petisah.

H6: The quality of service has a positive and significant effect on the decision to pay taxes through trust in taxpayers at KPP Pratama Medan Petisah.

H7: The perception of convenience has a positive and significant effect on the decision to pay taxes through trust in taxpayers at KPP Pratama Medan Petisah.

Research Methodology

Types of Research

The type of research used is quantitative research. According to Sugiyono (2022), quantitative research is defined as a method based on the philosophy of positivism, used to research on certain populations or samples, sampling techniques are generally carried out randomly, data collection using research instruments, and data analysis is quantitative/statistical with the aim of testing the hypothesis that has been determined. This type of quantitative research was conducted to make a study that aims to adjust a study and to analyze the influence of service quality, perception of convenience, and transparency of taxation on the decision to pay taxes with trust as an intervening variable for taxpayers at KPP Pratama Medan Petisah.

Research Location and Research Time

The research was conducted at KPP Pratama Medan Petisah, located at Jalan Asrama No.7A, Sei Sikambing C. II Village, Medan Helvetia District, Medan City, North Sumatra. The research period was carried out for 3 months, from May to August 2026.

Population and Sample

According to Sugiyono (2022), population is a generalized area consisting of objects or subjects that have certain characteristics that are set by researchers to be studied and then drawn conclusions. The population in this study is individual taxpayers who are still active in Sunggal Village, Sei Sikambing B Village, and Tanjung Rejo Village. The three villages were chosen as the research area because they are considered to represent the individual taxpayer population in the working area of KPP Pratama Medan Petisah. The total population in this study is 14,675 individual taxpayers who are still active based on data from KPP Pratama Medan Petisah in 2026. Based on calculations using the Slovin formula with an error rate of 5%, the number of samples used in this study is 389 active individual taxpayers. The sampling technique in this study uses probability sampling because each member of the population has the same opportunity to be selected as a respondent.

Sample Drawing Technique

This study uses purposive sampling, which is a sample extraction technique based on certain criteria that are in accordance with the research objectives. The sample was selected from taxpayers who were registered at KPP Pratama Medan Petisah and were still active and consisted of individual taxpayers. The selection of respondents with this criterion is intended so that the data obtained is relevant and valid, because only active taxpayers can provide accurate information about the quality of service, perception of convenience, tax transparency, trust and decision of taxpayers in paying taxes. With this purposive sampling approach, the research can focus on the real experiences of taxpayers and produce findings that can describe the behavior of taxpayers in carrying out their obligations to the state.

Research Data Sources

The data source used in this study is primary data.

Data Collection Techniques

Data collection was carried out by distributing questionnaires to respondents using the Likert scale as the primary data source.

Results

Outer Model *Analysis*

Outer Model *analysis* using *the PLS Algorithm*, yielding:

Validity Test

Table 1. Value of Outer Loadings

	Trust	Payment Decision	Quality of Service	Perception of Ease
X1.1			0,724	
X1.2			0,708	
X1.3			0,728	
X1.4			0,763	
X1.5			0,776	
X2.1				0,787
X2.2				0,797
X2.3				0,786
Y.1		0,777		
Y.2		0,794		
Y.3		0,771		
Y.4		0,772		
Y.5		0,779		
Z.1	0,805			
Z.2	0,819			
Z.3	0,776			

Source: PLS Smart Output, 2025

Based on the values in Table 1 above, the results of the outer model test through the loading factor/outer loadings value show that all indicators in each variable have a loading value ≥ 0.70. This shows that each indicator is validly and robustly measured. Therefore, it can be concluded that all items in the questionnaire have met the validity criteria and can be seen in the following figure.

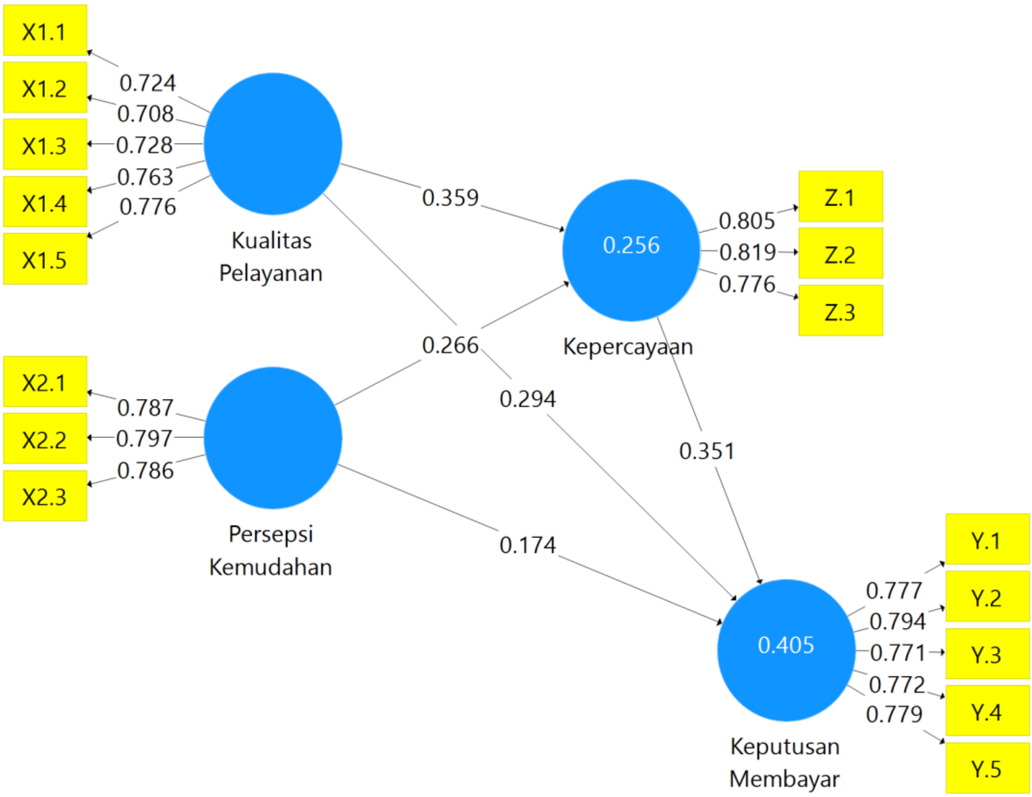

Figure 1. Outer Loading

In this study there is an equation and the equation consists of two substructures for substructure 1:

$Z = \beta_{1X1} + \beta 2X2 + e1$

$Z = 0.359X1 + 0.266X2 + e1$

For substructure 2:

$Y = \beta 2X1 + \beta 3X2 + \beta Z + e2$

$Y = 0.294\ X1 + 0.174X2 + 0.351Z + e2$

Reliability Test

Table 2. Construct Reliability and Validity Test

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Trust	0,719	0,723	0,842	0,640
Payment Decision	0,838	0,838	0,885	0,606
Quality of Service	0,794	0,798	0,858	0,548
Perception of Ease	0,699	0,700	0,833	0,624

Source: PLS Smart Output, 2025

From Table 2 above, the reliability test results show that Cronbach's Alpha and Composite Reliability values on the entire construct have values above 0.70 and AVE values above 0.05. This shows that all indicators have high internal consistency and are reliable in measuring their respective constructs. So that the research instrument is declared reliable and feasible to be used in testing structural models.

Coefficient of Determination (R2)

In assessing a model with PLS, it starts by looking at the R-square for each dependent latent variable. The table below is the result of R-square estimation using SmartPLS.

Table 3. R Square Results

	R Square	R Square Adjusted

Trust	0,256	0,252
Payment Decision	0,405	0,401

Source: Smart PLS, 2025

In Table 3, there is an R-squared value for both dependent variables. For the confidence variable, the R-squared value is 0.256; This means that the quality of service and the perception of convenience is 0.256 or 25.6%. The rest is in other variables outside the model. The R-squared value of the payment decision is 0.405, meaning service quality, perception of convenience, and trust of 0.405 or 40.5%; the rest is in other variables outside the model.

Structural Model Testing (Inner Model)

Hypothesis Testing

Direct Influence Between Variables

The direct influence between variables can be seen on the value *of path coefficients*. The results of data processing show that the value of direct influence can be seen in the following table.

Table 4. *Path Coefficients* (Direct Influence)

	Original Sample	T Statistics	P Values	Conclusion
Quality of Service -> Payment Decision	0,294	7,676	0,000	Accepted
Quality of Service - > Trust	0,359	7,548	0,000	Accepted
Perception of Ease -> Payment Decision	0,174	3,846	0,000	Accepted
Perception of Ease -> Trust	0,266	5,492	0,000	Accepted
Trust -> Payment Decision	0,351	8,624	0,000	Accepted

Source: PLS Smart Output, 2025

In the results of Table 4, there are the following direct influence values:

1. The quality of service has a positive and significant effect on the decision to pay, with a t-statistical value of 7.676 above 1.96 and a significance of 0.000 below 0.05. This means that the quality of service has a real effect on the decision to pay because the significance value is below 0.05. The results of this study are in line with the results of previous research, namely that service quality has a positive and significant effect on payment decisions (Dwi, 2022).
2. The quality of service had a positive and significant effect on trust, with a t-statistical value of 7.548 above 1.96 and a significance of 0.000 below 0.05. This means that the quality of service has a real effect on trust because the significance value is below 0.05. The results of this study are in line with the results of previous research, namely that the quality of service has a positive and significant effect on trust (Gulo et al., 2025)
3. The perception of ease had a positive and significant effect on the payment decision, with a t-statistical value of 3.846 above 1.96 and a significance of 0.001 below 0.05. This means that the perception of convenience has a real effect on the decision to pay because the significance value is below 0.05. The results of this study are in line with the results of previous research, namely the perception of ease has a positive and significant effect on payment decisions (Anisah et al., 2023).
4. The perception of ease had a positive and significant effect on trust, with a t-statistical value of 5.492 above 1.96 and a significance of 0.000 below 0.05. This means that the perception of ease has a real effect on trust because the significance value is below 0.05. The results of this study are in line with the results of previous research, namely the perception of ease has a positive and significant effect on trust (Anisah et al., 2023).
5. Tax confidence has a positive and significant effect on payment decisions, with a t-statistical value of 8.624 above 1.96 and significance of 0.000 below 0.05. This means that trust has a real effect on the decision to pay because the significance value is below 0.05. The results

of this study are in line with the results of previous research, namely trust has a positive and significant effect on payment decisions (Ferine & Yuda, 2022).

Indirect Influence Between Variables

The indirect influence between variables can be seen in the value *of specific indirect effects*. The results of data processing show that the value of indirect influence can be seen in Table 5 below.

Table 5. *Specific Indirect Effects*

	Original Sample	T Statistics	P Values	Conclusion
Quality of Service -> Trust -> Payment Decision	0,126	5,860	0,000	Accepted
Perception of Ease -> Trust -> Payment Decision	0,093	4,399	0,000	Accepted

Source: Smart PLS, 2025

In table 5, there is an indirect influence between variables, namely:

1. The quality of service had a positive and significant effect on the decision to pay through trust, with a t-statistical value of 5.860 above 1.96 and a significance of 0.000 below 0.05. This means that trust successfully mediates between the quality of service and the decision to pay.
2. The perception of ease had a positive and significant effect on the decision to pay through trust, with a t-statistical value of 4.399 above 1.96 and a significance of 0.000 below 0.05. This means that trust successfully mediates between the perception of convenience and the decision to pay.

Conclusion

1. The quality of service has a positive and significant effect on the decision to pay taxes to taxpayers at KPP Pratama Medan Petisah.
2. The quality of service has a positive and significant effect on trust in taxpayers at KPP Pratama Medan Petisah.
3. The perception of convenience has a positive and significant effect on the decision to pay taxes to taxpayers at KPP Pratama Medan Petisah.
4. The perception of convenience has a positive and significant effect on trust in taxpayers at KPP Pratama Medan Petisah.
5. Trust has a positive and significant effect on the decision to pay taxes to taxpayers at KPP Pratama Medan Petisah.
6. The quality of service has a positive and significant effect on the decision to pay taxes through trust in taxpayers at KPP Pratama Medan Petisah.
7. The perception of convenience has a positive and significant effect on the decision to pay taxes through trust in taxpayers at KPP Pratama Medan Petisah.

Sugestions

1. Increase in tax payment decisions (Y)
   KPP Pratama Medan Petisah is advised to improve taxpayer compliance in paying taxes through a strategy that focuses on the taxpayer experience. These efforts can be done by providing fast services, an easy-to-use tax system, transparent tax information, and building taxpayer trust in tax authorities. The results show that the decision to pay taxes is positively and significantly influenced by the quality of service, perception of convenience, tax transparency, and trust. Therefore, improving tax payment decisions needs to be carried out in an integrated manner, not only through the emphasis on legal obligations, but also through improving the quality of service and taxpayer trust.
2. For increasing taxpayer confidence (Z)

KPP Pratama Medan Petisah is recommended to strengthen taxpayers' trust through professional service, open information, definite procedures, and a transparent attitude of tax officers. Taxpayer trust needs to be built because the results of research show that trust has a positive and significant effect on the decision to pay taxes. In addition, trust has also been proven to mediate the influence of service quality, perception of convenience, and tax transparency on tax payment decisions. Thus, trust needs to be a key aspect in the strategy of increasing taxpayers' decisions to pay taxes.

3. For increased perception of convenience (X2)
   KPP Pratama Medan Petisah is recommended to improve the ease of tax services, especially in the use of digital systems such as Coretax DGT. This effort can be done by providing simple user guides, video tutorials, technical assistance services, and direct assistance for taxpayers who experience difficulties. The results of the study show that the perception of convenience has a positive and significant effect on trust and tax payment decisions. Therefore, a system that is easily accessible, easy to understand, and easy to use will help taxpayers feel more confident in fulfilling their tax obligations.
4. Improving the quality of service (X1)
   KPP Pratama Medan Petisah is advised to continue to improve the quality of service through fast, friendly, accurate, responsive, and solution-oriented services. Tax officers need to provide clear information, handle complaints properly, and assist taxpayers in resolving tax administration obstacles. The results of the study show that the quality of service has a positive and significant effect on trust and tax payment decisions. Thus, the better the service received by the taxpayer, the higher the trust and decision of the taxpayer to pay taxes.
5. For the next researcher
   The researcher was further advised to add other variables that had not been used in this study, such as tax literacy, tax awareness, tax sanctions, tax morality, perception of tax fairness, taxpayer satisfaction, or the effectiveness of the tax system. This is important because the R-square value shows that service quality, perception of convenience, and transparency of taxation explain trust by 29%, while service quality, perception of convenience, tax transparency, and trust explain the decision to pay taxes by 43.1%. This means that there are still other factors outside the model that can influence trust and tax payment decisions. Researchers can also expand the research object to other KPPs, corporate taxpayers, or MSME actors so that the research results become broader and more comprehensive.

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