The Role of Intention In Mediating the Effects of Perceptions of Tax Fairness and the Image of the Directorate General of Taxes on Taxpayer Compliance

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Abstract

This study aims to analyze the role of tax payment intention in mediating the influence of perceptions of tax fairness and the image of the Directorate General of Taxes on taxpayer compliance at the Lubuk Pakam Primary Tax Office. This study uses a quantitative approach with a survey method. The study population consisted of active individual taxpayers in Hamparan Perak Village, Kelambir Village, and Kelambir Lima Kebun Village, Deli Serdang Regency. The sample size was 388 respondents, determined using the Slovin formula with a 5% margin of error. Primary data were collected through a Likert-scale questionnaire. Data analysis employed Partial Least Squares Structural Equation Modeling using SmartPLS 3.0. The results indicate that perceptions of tax fairness have a positive and significant effect on tax payment intention and taxpayer compliance. The image of the Directorate General of Taxes (DJP) also has a positive and significant effect on tax payment intention and taxpayer compliance. Furthermore, the intention to pay taxes has a positive and significant effect on taxpayer compliance. Indirect testing results indicate that the intention to pay taxes mediates the effects of perceptions of tax fairness and the image of the DGT on taxpayer compliance. The R-squared value indicates that the model explains 23% of the variance in tax payment intention and 40.8% of the variance in taxpayer compliance. These findings confirm that taxpayer compliance is determined not only by administrative regulations but also by perceptions of fairness, institutional image, and taxpayers' internal intentions.

Keywords: Perception of Tax Fairness, Image of the DGT, Tax Payment Intention, Taxpayer Compliance.

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Introduction

Taxes are one of the primary sources of government revenue and play a strategic role in supporting the financing of national development. Through taxes, the government can fund various public programs, such as infrastructure development, education, health care, social protection, and public services. Therefore, taxpayer compliance is a critical factor in maintaining the stability of government revenue. The higher the level of taxpayer compliance, the greater the government's capacity to carry out its development and public service functions.

However, taxpayer compliance in Indonesia remains an issue that requires attention. Compliance is not only related to taxpayers' ability to understand tax regulations but also to their willingness to pay and report taxes accurately and on time. In the context of modern tax administration, taxpayer compliance cannot be adequately explained solely through the lens of sanctions, oversight, or legal obligations. Compliance is also influenced by psychological and perceptual factors, such as how taxpayers assess the fairness of the tax system and how they view the image of the Directorate General of Taxes as the tax collection agency.

The perception of tax fairness is one of the key factors that can influence taxpayer compliance. Taxpayers tend to be more compliant when they feel that the tax system operates fairly. This fairness can be seen in the proportional distribution of the tax burden, transparent tax procedures, and the consistent and non-discriminatory application of penalties. Conversely, if taxpayers feel that the tax system is unfair, their willingness to fulfill their tax obligations may decline. Thus, the perception of tax fairness plays a crucial role in shaping taxpayers' attitudes and behavior.

In addition to perceptions of tax fairness, the image of the Directorate General of Taxes (DJP) is another factor that can influence taxpayer compliance. The DJP's image reflects taxpayers' impressions, views, and assessments of the tax agency's service quality, integrity, professionalism, and accountability. A positive image can build taxpayers' confidence that the DJP is capable of performing its duties effectively and responsibly. Conversely, a poor image can erode taxpayers' trust and willingness to comply. Therefore, the DGT's image must be understood as an institutional factor directly related to taxpayer compliance behavior.

In the relationship between perceptions of tax fairness, the DGT's image, and taxpayer compliance, intention plays a crucial role as a mediating variable. The intention to pay taxes reflects taxpayers' willingness, readiness, and plans to fulfill their tax obligations. Theoretically, intention is a factor closely linked to actual behavior. Taxpayers with a strong intention to pay taxes tend to be more compliant in filing returns, making payments, and adhering to tax procedures. Therefore, intention can explain how perceptions of tax fairness and the DGT's image influence taxpayer compliance.

This phenomenon is relevant to the circumstances of taxpayers within the jurisdiction of the Lubuk Pakam Primary Tax Office (KPP Pratama). Various tax education and assistance programs indicate that improving taxpayer compliance remains a key priority. These activities aim not only to explain technical tax obligations but also to foster understanding, positive perceptions, and the willingness of taxpayers to comply. This suggests that taxpayer compliance is not sufficiently fostered through regulations alone but also through efforts to cultivate intent, a sense of fairness, and a positive image of the tax authority.

Numerous studies on taxpayer compliance have been conducted, focusing on factors such as tax penalties, tax administration services, tax literacy, public outreach, and taxpayer awareness as key variables. However, studies that specifically position intention as a mediating variable between perceptions of tax fairness and the image of the DGT (Directorate General of Taxes) regarding taxpayer compliance still need to be strengthened. In fact, intention can serve as a crucial mechanism explaining why taxpayers' perceptions of tax fairness and the image of the tax authority can drive compliant behavior.

Based on this discussion, this study is important to analyze the role of intention in mediating the influence of perceptions of tax fairness and the DGT's image on taxpayer compliance. This study is expected to provide a theoretical contribution to the development of research on tax compliance behavior, particularly that based on perceptual and psychological factors. Practically, the results of this study can serve as input for the DGT, specifically the Lubuk Pakam Primary Tax Office (KPP Pratama), in designing strategies to improve taxpayer compliance through strengthening perceptions of fairness, enhancing institutional image, and fostering the intention to pay taxes.

Thus, the study titled "The Role of Intention in Mediating the Influence of Perceptions of Tax Fairness and the DGT's Image on Taxpayer Compliance" is warranted because it addresses a critical issue in tax administration. This study posits taxpayer compliance as the outcome of a process that is not merely administrative but is also influenced by perceptions, institutional image, and the taxpayer's internal intentions.

Literature Review

Taxpayer Compliance

Definition of Taxpayer Compliance

According to Alm (2023), tax compliance relates to the willingness of individuals or entities to fulfill their tax obligations in accordance with applicable laws. In this study, indicators of taxpayer compliance refer to compliance with tax reporting, tax payment, the accuracy of tax information, adherence to tax procedures, and responses to tax authority oversight.

Indicators of Taxpayer Compliance

Taxpayer Compliance Indicators according to Alm (2023):

1) Tax Reporting Compliance
   Describes a taxpayer's willingness to file tax returns in accordance with applicable regulations.
2) Tax Payment Compliance
   Reflects a taxpayer's willingness to pay the taxes owed in the correct amount and by the specified deadline.
3) Honesty in Providing Tax Information
   Refers to a taxpayer's conduct in providing accurate, complete, and non-misleading tax data, documents, and information.
4) Compliance with tax rules and procedures
   Refers to a taxpayer's ability and willingness to follow tax administrative procedures, including registration, reporting, payment, and submission of tax documents.
5) Responsiveness to Tax Authority Oversight
   Reflects taxpayers' willingness to respond to requests, clarifications, audits, collection efforts, or oversight actions taken by tax authorities.
6) Trust in the tax system
   Reflects taxpayers' belief that the tax system and tax authorities are managed fairly, transparently, and reliably. Alm (2023) emphasizes that trust in the government is a key factor that can influence tax compliance in the post-pandemic world.

Intention to Pay Taxes

Definition of Intent to Pay Taxes

According to Hikmah et al. (2024), the intention to pay taxes can be understood as the taxpayer's willingness, inclination, and internal decision to fulfill their tax obligations in compliance with applicable regulations.

Indicators of the Intention to Pay Taxes

Indicators of the intent to pay taxes according to Hikmah et al. (2024):

1) Intent / desire
   This refers to the taxpayer's desire to pay taxes correctly. This indicator reflects an internal drive to comply with tax obligations.
2) Effort

This refers to the taxpayer's effort to remain compliant in fulfilling their tax obligations. This indicator emphasizes that taxpayers not only intend to comply but also actively strive to fulfill their obligations.

3) Plan
This refers to the taxpayer's plan to pay and report taxes on time. This indicator shows that compliance is accompanied by clear preparation and time management.
4) Be willing / willingness
This refers to the taxpayer's willingness to fulfill their tax obligations. This indicator reflects the taxpayer's readiness to accept and fulfill their tax obligations without coercion.

DJP Image

Definition of DGT Image

According to Abner et al. (2024), the DGT's image is the impression or perception that taxpayers have of the Directorate General of Taxes, formed from information, experiences, and what they hear regarding the DGT's work ethic, competence, accountability, and motives or integrity as a public institution.

DJP Image Indicators

According to Abner et al. (2024), the indicators of the DGT's image are:

1) DJP Integrity
This means that taxpayers view the DGT as an honest, ethical institution that does not abuse its authority. This indicator represents the morality/motives dimension of a public organization's reputation.
2) DJP Service Quality
This means that taxpayers assess the DGT as providing good, responsive, and helpful service. This indicator is relevant because the DGT itself cites service quality as a key factor in shaping its image, and studies in the service sector also show that perceptions of service are closely linked to corporate image.
3) DJP's Technical Competence
This means that taxpayers view the DGT as a professional agency that understands the rules and is capable of administering the tax system correctly. This indicator aligns with the "competence/technical competence" dimension of public sector reputation.
4) Accountability and Policy Implementation
This means that taxpayers assess the DGT as implementing tax procedures and policies in a clear, consistent, and accountable manner. This aligns with the "accountability/procedure" dimension in the literature on public organization reputation and also connects with the DGT's explanation regarding policy implementation as a factor shaping its image.

Perception of Tax Fairness

Definition of Perception of Tax Fairness

According to Khan and Tjaraka (2024), the perception of tax fairness can be understood as taxpayers' assessment of whether the tax system operates fairly, as seen from three main aspects: distributive justice in the allocation of tax burdens and benefits, procedural justice in how taxes are collected and administered, and retributive justice in the application of sanctions against violators.

Indicators of Perceived Tax Justice

According to Khan and Tjaraka (2024), indicators of the perception of tax justice consist of three main dimensions, namely:

1) Distributive Justice
This means that taxpayers assess whether the benefits of taxes and the government's use of tax revenue are fair and in line with expectations. This indicator relates to whether the

taxes paid are actually returned in the form of public services, infrastructure, or social programs.

2) Procedural Justice
This means that taxpayers assess whether tax procedures are carried out fairly, transparently, consistently, and impartially. This indicator covers the clarity of tax information, fair treatment by tax authorities, and administrative procedures that are easy to understand.

3) Retributive Justice
This means that taxpayers assess whether tax sanctions or penalties are applied fairly, proportionally, and consistently in response to violations. The focus is on the proportionality between the violation committed and the penalty imposed.

Conceptual Framework

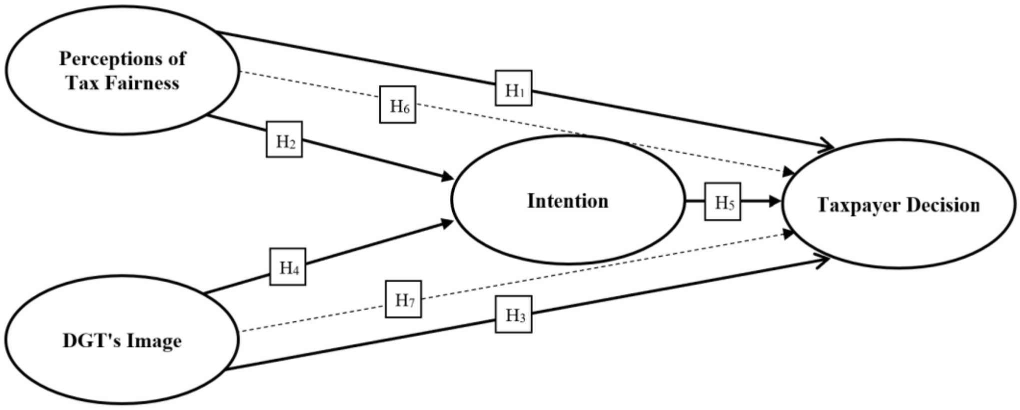

Figure 1. Conceptual Framework

Research Hypotheses

H_1 : Perceptions of tax justice have a positive and significant effect on taxpayer compliance among taxpayers at the Lubuk Pakam Primary Tax Office.

H_2 : Perceptions of tax fairness have a positive and significant effect on taxpayers' intention to pay taxes at the Lubuk Pakam Tax Office.

H_3 : The image of the DGT has a positive and significant effect on tax compliance among taxpayers at the Lubuk Pakam Primary Tax Office.

H_4 : The image of the DGT has a positive and significant effect on the intention to pay taxes among taxpayers at the Lubuk Pakam Primary Tax Office.

H_5 : The intention to pay taxes has a positive and significant effect on taxpayer compliance among taxpayers at the Lubuk Pakam Primary Tax Office.

H_6 : Perceptions of tax fairness have a positive and significant effect on taxpayer compliance through the intention to pay taxes among taxpayers at the Lubuk Pakam Primary Tax Office.

H_7 : The image of the DGT has a positive and significant effect on taxpayer compliance through the intention to pay taxes among taxpayers at the Lubuk Pakam Primary Tax Office.

Research Methodology

Type of Research

The type of research used is quantitative research. According to Sugiyono (2025), 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 develop a study aimed at analyzing the influence of perceptions of tax fairness, the image of the Directorate General of Taxes (DJP), and taxpayer trust on taxpayer compliance through the intention to pay taxes among taxpayers at the Lubuk Pakam Primary Tax Office (KPP Pratama).

Research Location and Timeframe

The research was conducted at the Lubuk Pakam Primary Tax Office (KPP Pratama), located at: 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 generalizable domain 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 Hamparan Perak Village, Kelambir Village, and Kelambir Lima Kebun Village, 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 13,140 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 388 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.

Sampling Technique

This study used purposive sampling, a technique based on specific criteria aligned with the research objectives. The sample was selected from taxpayers registered at the Lubuk Pakam Primary Tax Office who are still active and consist of individual taxpayers. Selecting respondents based on these criteria is intended to ensure that the data obtained is relevant and valid, as only active taxpayers can provide accurate information regarding perceptions of tax fairness, the image of the Directorate General of Taxes (DJP), taxpayer trust, taxpayer compliance, and the intention to pay taxes. Using this purposive sampling approach, the study can focus on taxpayers' real-world experiences and yield findings that illustrate taxpayer behavior in fulfilling their obligations to file annual tax returns with the government.

Research Data Sources

The data source used in this study is primary data.

Data Collection Technique

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

Data Analysis Techniques

1) Data Analysis
   This study used *Partial Least Squares Structural Equation Modeling* (PLS-SEM) as the data analysis method. The software used for data processing was SmartPLS 3.0.
2) Measurement Model (*Outer Model*)
   Using *the PLS algorithm*, the results are:
   a) Validity Test
      Validity testing aims to ensure that the indicators (questionnaire items) are truly capable of representing the construct (latent variable) being measured. Convergent Validity: Measures the strength of the correlation between the indicators and the construct.
      Outer Loading Value: An indicator is considered valid if it has a factor loading > 0.60.
      AVE (Average Variance Extracted) Value: The AVE value must be > 0.50
   b) Reliability Test
      Reliability testing measures the level of consistency and stability of the instrument in measuring variables, ensuring that the questionnaire is reliable.
      Cronbach's Alpha: Measures internal consistency. The recommended value is > 0.70.

Composite Reliability: Often considered superior to Cronbach's Alpha in PLS-SEM because it does not assume equal indicator loadings. The recommended value is > 0.70.

c) Coefficient of Determination: R^2 Test
Range: $0 < R^2 < 1$; the closer the value is to 1, the greater the extent to which the independent variables can explain the dependent variable.

3) Structural Model Test (*Inner Model*)
Using *Bootstrapping,* the results are:
Hypothesis Testing, consisting of:
1) Direct effects between variables (*Path Coefficients*)
2) Indirect effects (*Specific Indirect Effects*)
The hypothesis is accepted if:
T-statistic (significant: ≥ 1.96 at $\alpha = 5\%$)
P-value (significant: ≤ 0.05)

Results

Outer Model Analysis

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

Validity Test

Table 1. Outer Loadings

	DJP Image	Taxpayer Compliance	Intention to Pay Taxes	Perception of Tax Fairness
X1.1				0.769
X1.2				0.769
X1.3				0.780
X2.1	0.781			
X2.2	0.792			
X2.3	0.757			
X2.4	0.723			
Y.1		0.765		
Y.2		0.784		
Y.3		0.759		
Y.4		0.772		
Y.5		0.784		
Y.6		0.766		
Z.1			0.778	
Z.2			0.789	
Z.3			0.751	
Z.4			0.801	

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 and reliably. Therefore, it can be concluded that all items in the questionnaire meet the validity criteria, as shown in the following figure.

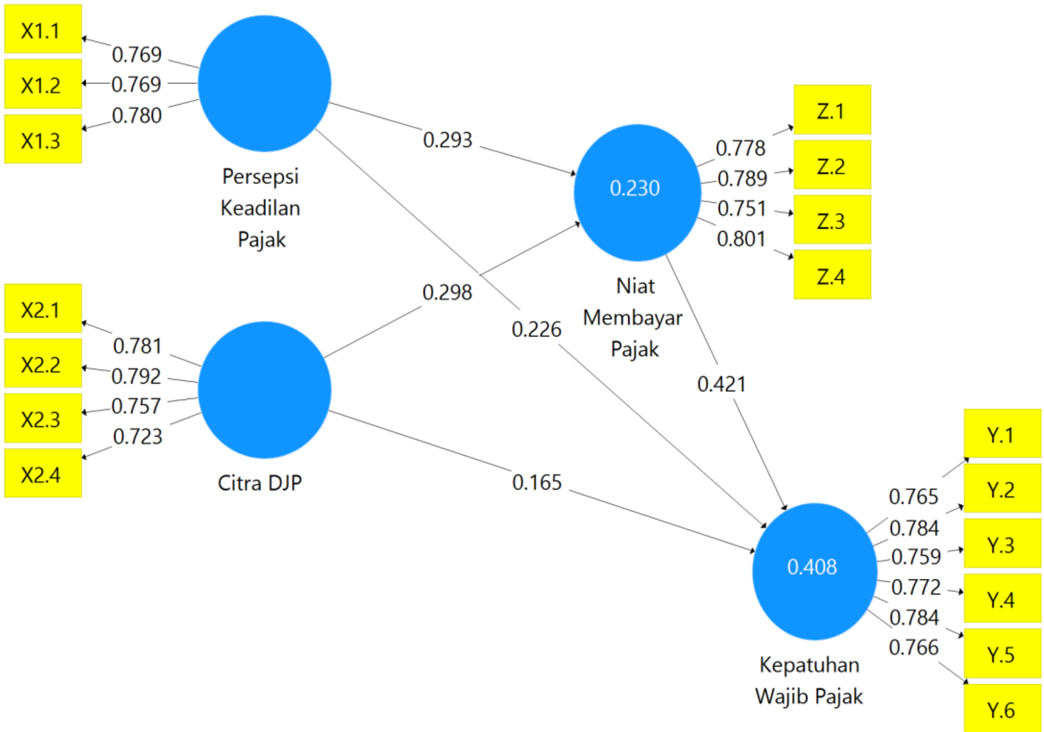

Figure 2. Outer Loadings

In this study, there is an equation consisting of two substructures. For substructure 1:

$Z = \beta_1 X_1 + \beta_2 X_2 + e_1$

$Z = 0.293X_1 + 0.298X_2 + e_1$

For substructure 2:

$Y = \beta_2 X_1 + \beta_3 X_2 + \beta Z + e_2$

$Y = 0.226 X_1 + 0.165X_2 + 0.421Z + e_2$

Reliability Test

Table 2. Construct Reliability and Validity Tests

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
DJP Image	0.763	0.769	0.848	0.584
Taxpayer Compliance	0.864	0.865	0.898	0.596
Intention to Pay Taxes	0.785	0.788	0.861	0.608
Perception of Tax Fairness	0.663	0.663	0.816	0.597

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 0.60 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
Intention to Pay Taxes	0.230	0.226
Taxpayer Compliance	0.408	0.403

Source: Smart PLS, 2025

Table 3 shows the R-squared values for both dependent variables. For the tax payment intention variable, the R-squared value is 0.230; this means that perceptions of tax fairness and the image of the DGT account for 0.230, or 23%. The remainder is attributed to other variables outside the model. The R-squared value for taxpayer compliance is 0.408, meaning that perceptions of tax fairness, the DGT's image, and the intention to pay taxes account for 0.403 or 40.3%; 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
Perception of Tax Fairness -> Intention to Pay Taxes	0.293	6.141	0.000	Accepted
Perception of Tax Fairness -> Taxpayer Compliance	0.226	5.611	0.000	Accepted
DJP Image -> Intention to Pay Taxes	0.298	6.510	0.000	Accepted
DJP Image -> Taxpayer Compliance	0.165	3.366	0.001	Accepted
Intention to Pay Taxes -> Taxpayer Compliance	0.421	10.171	0.000	Accepted

Source: Smart PLS Output, 2025

Table 4 shows the following direct effect values:

1. Perception of tax fairness has a positive and significant effect on the intention to pay taxes, with a t-statistic value of 6.141 (above 1.96) and a significance level of 0.000 (below 0.05). This means that the perception of tax fairness has a real effect on the intention to pay taxes because the significance value is below 0.05 . These findings are consistent with previous research, which found that the perception of tax fairness has a positive and significant effect on the intention to pay taxes (Stevani & Sugara, 2026).
2. Perceptions of tax fairness have a positive and significant effect on taxpayer compliance, with a t-statistic of 5.611 (above 1.96) and a p-value of 0.000 (below 0.05). This means that perceptions of tax fairness have a significant effect on taxpayer compliance because the p-value is below 0.05. These findings are consistent with previous research, which also found that perceptions of tax fairness have a positive and significant effect on taxpayer compliance (Muniroh, 2023).
3. The DGT's image has a positive and significant effect on the intention to pay taxes, with a t-statistic of 6.510 (greater than 1.96) and a p-value of 0.000 (less than 0.05). This means that the DGT's image has a significant effect on the intention to pay taxes because the p-value is less than 0.05. These findings are consistent with previous research, which also found that the DGT's image has a positive and significant effect on the intention to pay taxes (Darmawan et al., 2026).
4. The DGT's image has a positive and significant effect on taxpayer compliance, with a t-statistic of 3.366 (above 1.96) and a p-value of 0.001 (below 0.05). This means that the

DGT's image has a significant effect on taxpayer compliance because the p-value is below 0.05. These findings are consistent with previous research, which also found that the DGT's image has a positive and significant effect on taxpayer compliance (Enas et al., 2025).

5. Taxpayer trust has a positive and significant effect on the intention to pay taxes, with a t-statistic of 10.171 (above 1.96) and a significance level of 0.000 (below 0.05). This means that taxpayer trust has a significant effect on the intention to pay taxes because the significance level is below 0.05. These findings are consistent with previous research, which found that taxpayer trust has a positive and significant effect on the intention to pay taxes (Novianty & Yusri, 2024).

Indirect Effects Between 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
Perception of Tax Fairness → Intent to Pay Taxes → Taxpayer Compliance	0.123	5.290	0.000	Accepted
DJP Image -> Intention to Pay Taxes -> Taxpayer Compliance	0.126	5.323	0.000	Accepted

Source: Smart PLS, 2025

Table 5 shows the indirect effects between variables, namely:

1. Perception of tax fairness has a positive and significant effect on the intention to pay taxes, with a t-statistic value of 5.290 above 1.96 and a significance level of 0.000 below 0.05. This means that the intention to pay taxes acts as an intervening variable between the perception of tax fairness and taxpayer compliance.
2. The image of the DGT has a positive and significant effect on the intention to pay taxes, with a t-statistic value of 5.323 (above 1.96) and a significance level of 0.000 (below 0.05). This means that the intention to pay taxes acts as an intervening variable between the image of the DGT and taxpayer compliance.

Conclusion

1. Perceptions of tax fairness have a positive and significant effect on taxpayer compliance among taxpayers at the Lubuk Pakam Primary Tax Office.
2. Perceptions of tax fairness have a positive and significant effect on tax payment intention among taxpayers at the Lubuk Pakam Primary Tax Office.
3. The DGT's image has a positive and significant effect on taxpayer compliance among taxpayers at the Lubuk Pakam Primary Tax Office.
4. The image of the DGT has a positive and significant effect on the intention to pay taxes among taxpayers at the Lubuk Pakam Primary Tax Office.
5. The intention to pay taxes has a positive and significant effect on tax compliance among taxpayers at the Lubuk Pakam Primary Tax Office.
6. Perceptions of tax fairness have a positive and significant effect on taxpayer compliance through the intention to pay taxes among taxpayers at the Lubuk Pakam Primary Tax Office.
7. The image of the DGT has a positive and significant effect on taxpayer compliance through the intention to pay taxes among taxpayers at the Lubuk Pakam Primary Tax Office.

Recommendations

1. To improve the perception of tax fairness

The Lubuk Pakam Primary Tax Office is advised to improve the perception of tax fairness through transparent, consistent, and non-discriminatory service to all taxpayers. Tax officials need to provide clear information regarding the basis for tax assessment, reporting procedures, and tax penalty provisions. This is important because the research findings indicate that the perception of tax fairness has a positive and significant impact on taxpayers' intention to pay taxes and their compliance. Thus, the more fair the tax system is perceived by taxpayers, the greater the likelihood that taxpayers will have the intention and behavior to comply with their tax obligations.

2. To Enhance the Image of the DGT
   —specifically the Lubuk Pakam Primary Tax Office—it is recommended to strengthen its institutional image by improving service quality, employee professionalism, procedural accountability, and effective public communication. A positive image of the DGT can be built through prompt, friendly, and easily accessible service, as well as the use of informational media capable of explaining tax policies in simple terms. The research results indicate that the DGT's image has a positive and significant impact on taxpayers' intention to pay taxes and their compliance. Therefore, the DGT needs to maintain its institutional reputation so that taxpayers hold a positive view of the tax authority.
3. To enhance the intention to pay taxes
   the Lubuk Pakam Primary Tax Office is advised to strengthen the intent to pay taxes through education, outreach, and assistance that emphasize the importance of taxes for national development. Educational programs should not only explain the technical aspects of tax reporting and payment but also foster awareness, willingness, and a sense of responsibility among taxpayers. Research findings indicate that the intention to pay taxes has a positive and significant effect on taxpayer compliance and acts as an intervening variable between perceptions of tax fairness, the DGT's image, taxpayer trust, and taxpayer compliance. Thus, efforts to improve tax compliance should focus on strengthening taxpayers' internal motivation to comply.
4. To improve taxpayer compliance
   The Lubuk Pakam Tax Office is advised to improve taxpayer compliance through strategies that rely not only on oversight and penalties but also on a persuasive approach. Such strategies can be implemented through fair service, improving the image of the Directorate General of Taxes (DJP), strengthening taxpayer trust, and fostering the intention to pay taxes. Taxpayer compliance will be optimized when taxpayers feel they are treated fairly, trust the tax authorities, and have a personal commitment to pay and report taxes in accordance with regulations.
5. For future researchers
   Future researchers are advised to include additional variables not yet used in this study, such as tax literacy, tax awareness, the quality of tax officials' services, tax penalties, the digitization of tax services, the ease of using the tax system, religiosity, or tax outreach. This is important because the R-squared value indicates that the variables in this study do not fully explain the intention to pay taxes and taxpayer compliance. Future researchers may also expand the scope of the study to include other Tax Offices (KPP), corporate taxpayers, or MSME operators to ensure more comprehensive results. Additionally, a mixed-methods approach could be employed to supplement quantitative data with in-depth interviews regarding taxpayers' motivations for paying and reporting taxes.

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