The Role of Attitude in Mediating the Effect of Service Quality on Tax Compliance Among Taxpayers at the Lubuk Pakam Local Tax Office

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Abstract
This study aims to analyze the mediating role of attitude in the effect of service quality on tax compliance among individual taxpayers at the Lubuk Pakam Primary Tax Office. This study employs a quantitative approach using a survey method. The research sample consisted of 395 respondents selected using probability sampling based on the Slovin formula. Data were collected via a questionnaire using 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 service quality has a positive and significant effect on taxpayers' attitudes. Service quality also has a positive and significant effect on tax compliance. Furthermore, taxpayers' attitudes have a positive and significant effect on tax compliance. The results of the indirect effect test indicate that attitudes significantly mediate the effect of service quality on tax compliance. These findings indicate that improving tax service quality not only has a direct impact on taxpayer compliance but also works by fostering positive taxpayer attitudes. Thus, enhancing service quality is a crucial strategy for improving tax compliance by changing taxpayer attitudes at the Lubuk Pakam Primary Tax Office.

Keywords: Service Quality, Taxpayer Attitudes, Tax Compliance

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Introduction

Taxes are the primary source of government revenue and play a strategic role in financing national development. The OECD (2021) explains that tax compliance encompasses taxpayers' fulfillment of their obligations regarding tax reporting, payment, and administration in accordance with applicable regulations. However, taxpayer compliance rates still face various challenges, particularly those related to service quality and psychological factors among taxpayers.

One factor influencing tax compliance is service quality that is, the quality of service provided by tax officials. Rum et al. (2024) state that service quality in the context of taxation reflects the tax agency's ability to provide responsive, accurate, and , and instill a sense of security in taxpayers. Good service quality can increase taxpayer trust, whereas suboptimal service can reduce tax compliance. Alam et al. (2020) emphasize that low service quality has the potential to reduce taxpayer satisfaction and compliance.

The Lubuk Pakam Primary Tax Office (KPP Pratama), as one of the tax service units, still faces several challenges regarding service quality. This is supported by the results of a pre-survey of 20 taxpayer respondents. The pre-survey results showed that 65% of respondents stated that officials did not provide clear information, 70% of respondents stated that officials did not respond quickly to tax-related issues, and 75% of respondents stated that officials were unable to provide satisfactory solutions. These findings indicate that service quality is still suboptimal and has the potential to affect taxpayer compliance.

In addition to service factors, taxpayers' attitudes are also a key factor in determining tax compliance. Ajzen (2020) explains that an attitude is an individual's evaluation of a behavior which can be positive or negative and influences a person's intentions and actions. In the context of taxation, a positive attitude toward tax obligations will enhance taxpayer compliance.

Furthermore, the Theory of Planned Behavior asserts that attitude is one of the primary determinants influencing an individual's intentions and behavior. Thus, service quality not only directly affects tax compliance but also shapes taxpayers' attitudes, which in turn influence tax compliance.

Based on this, this study is important for analyzing the effect of service quality on tax compliance, with taxpayer attitudes serving as a mediating variable, among taxpayers at the Lubuk Pakam Primary Tax Office.

Literature Review

Tax Compliance

Definition of Tax Compliance

OECD (2021): Tax compliance is the extent to which taxpayers fulfill their tax obligations in accordance with applicable regulations whether in reporting, payment, or administrative compliance voluntarily or under compulsion.

Tax Compliance Indicators

According to the OECD (2021), tax compliance can be assessed using the following indicators:

1) Registration Compliance
   Taxpayers are properly registered in accordance with regulations (possess a valid Taxpayer Identification Number (NPWP) or tax identification).
2) Reporting Compliance
   Taxpayers file their Tax Returns (SPT) on time and in accordance with regulations.
3) Payment compliance
   Taxpayers pay the amount of tax due in full and on time.
4) Accurate Reporting Compliance
   Taxpayers must report tax data correctly, honestly, and without manipulation.
5) Administrative Compliance
   Taxpayers must comply with the tax administration procedures established by the tax authorities.

2. Attitude

Definition of Attitude

According to Ajzen (2020), an attitude is an individual's positive or negative evaluation of a behavior, formed from beliefs about the outcomes of that behavior, and it influences a person's intentions and actions. In the context of taxation, a taxpayer's attitude can be defined as their assessment or tendency to view tax obligations positively or negatively, which in turn influences their intention to comply with their tax obligations.

Attitude Indicators

According to Ajzen (2020), attitudes can be operationalized into the following indicators:

1) Belief in the benefits of the behavior (behavioral belief)
   Taxpayers believe that paying taxes provides benefits, such as development and public welfare.
2) Evaluation of tax obligations
   Taxpayers view the obligation to pay taxes as important and positive.
3) Perception of the consequences of tax compliance
   Taxpayers consider the positive impacts of tax compliance (e.g., avoiding penalties and supporting the country).
4) General attitude toward tax compliance
   Taxpayers exhibit either a positive or negative response to their overall tax obligations.
5) Attitude-based intention
   A taxpayer's tendency to comply with tax obligations due to a positive assessment of taxes.

Service Quality

Definition of E-Service Quality

According to Rum et al. (2024), service quality in the context of taxation can be understood as services provided by tax authorities with high and sustainable standards of effectiveness, so that taxpayers feel valued, comfortable, and encouraged to voluntarily fulfill their tax obligations.

E-Service Quality Indicators

According to Rum et al. (2024), service quality indicators in the context of taxation consist of five main indicators, namely:

1) Tangible / Physical Evidence
   Describes the condition of physical facilities, service amenities, equipment, waiting areas, office comfort, the neatness of staff, and the completeness of facilities supporting tax services.
2) Reliability
   Describes the ability of tax officials to provide services that are appropriate, accurate, consistent, and in accordance with applicable procedures.
3) Responsiveness
   Describes the promptness and speed of tax officials in assisting taxpayers, answering questions, providing information, and resolving tax-related complaints or issues.
4) Assurance
   Describes the ability of tax officials to provide a sense of security, certainty, trust, and confidence to taxpayers through their knowledge, professional attitude, and service competence.
5) Empathy
   Describes the attention, friendliness, patience, and concern shown by tax officials in understanding taxpayers' needs and problems.

Conceptual Framework

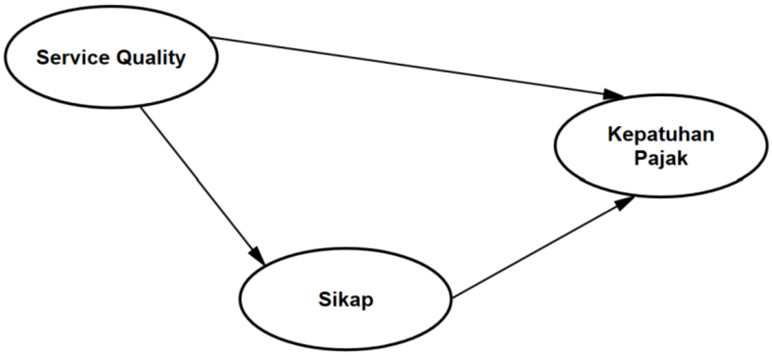

Figure 1. Conceptual Framework

Research Hypotheses

H_1 : Service quality is hypothesized to have a positive and significant effect on the attitudes of taxpayers at the Lubuk Pakam Primary Tax Office.

H_2 : Service quality is hypothesized to have a positive and significant effect on tax compliance among taxpayers at the Lubuk Pakam Primary Tax Office.

H_3 : Taxpayers' attitudes are hypothesized to have a positive and significant effect on tax compliance among taxpayers at the Lubuk Pakam Primary Tax Office.

H_4 : Service quality is hypothesized to have a positive and significant effect on tax compliance through taxpayer attitudes as an intervening variable 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 (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 established hypotheses. This quantitative research was conducted to adapt the study and analyze the mediating role of attitude in the influence of service quality on tax compliance 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, 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 Tanjung Gusta Village, Helvetia Village, and Sei Semayang 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 31,453 active individual taxpayers, based on 2026 data from the Lubuk Pakam Primary Tax Office. Based on calculations using the Slovin formula with a 5% margin of error, the sample size used in this study is 395 active individual taxpayers. The sampling technique used in this study is probability sampling, as every member of the population has an equal chance of being selected as a respondent.

Research Data Sources

The data source used in this study is primary data.

RESULTS AND DISCUSSION

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

Table 1. Outer Loadings

	Tax Compliance	Service Quality	Attitude
X1.1		0.785	
X1.2		0.741	
X1.3		0.860	
X1.4		0.779	
X1.5		0.796	
Y.1	0.738		
Y.2	0.857		
Y.3	0.776		
Y.4	0.846		
Y.5	0.825		
Z.1			0.800
Z.2			0.773
Z.3			0.874
Z.4			0.856
Z.5			0.888

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.

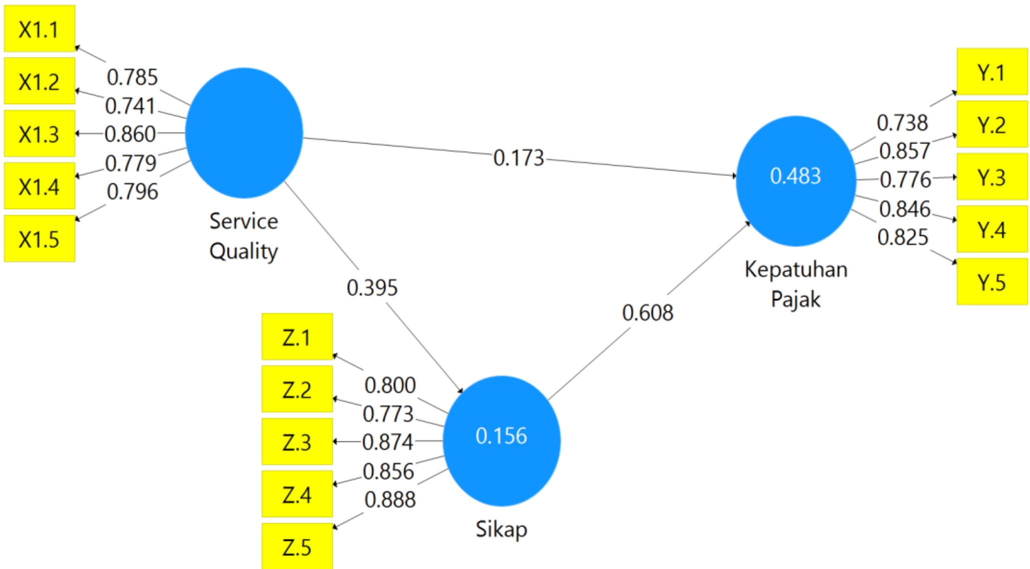

Figure 1. Outer Loadings

Reliability Test

Table 2. Construct Reliability and Validity Test

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Tax Compliance	0.868	0.874	0.905	0.656
Service Quality	0.852	0.857	0.894	0.629
Attitude	0.895	0.903	0.922	0.705

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
Attitude	0.156	0.154
Tax Compliance	0.483	0.480

Source: Smart PLS, 2025

Table 3 shows the R-squared values for both dependent variables. For the attitude variable, the R-squared value is 0.156; this means that service quality accounts for 0.386, or 15.6%. The remainder is attributed to other variables outside the model. The R-squared value for tax compliance is 0.483, meaning that service quality and attitude account for 0.483 or 48.3%; the remainder is attributed to other variables outside the model.

Structural Model Testing (Inner Model)

Hypothesis Testing

Direct Effects Between Variables

The direct effects between variables can be seen in the *path coefficients*. The results of the data analysis show that the direct effects are presented in the following table.

Table 4. *Path Coefficients* (Direct Effects)

	Original Sample	T Statistics	P-Values	Conclusion
Service Quality → Tax Compliance	0.173	4.104	0.000	Accepted
Service Quality -> Attitude	0.395	9.739	0.000	Accepted
Attitude -> Tax Compliance	0.608	15.881	0.000	Accepted

Source: Smart PLS Output, 2025

Table 4 shows the following direct effect values:

1. Service quality has a positive and significant effect on tax compliance, with a t-statistic of 4.104 (above 1.96) and a p-value of 0.000 (below 0.05). This means that service quality has a significant effect on tax compliance because the significance level is below 0.05 . These findings are consistent with previous research, which also found that service quality has a positive and significant effect on tax compliance (Quraysin et al., 2024; Erwansyah & Barusman, 2023).
2. Service quality has a positive and significant effect on attitude, with a t-statistic of 9.739 (above 1.96) and a p-value of 0.000 (below 0.05). This means that service quality has a significant effect on attitude because the p-value is below 0.05. These findings are consistent with previous research, which also found that service quality has a positive and significant effect on attitude (Lesnussa & Warbal, 2024).
3. Attitude has a positive and significant effect on tax compliance, with a t-statistic of 15.881 (above 1.96) and a p-value of 0.000 (below 0.05). This means that attitude has a significant effect on tax compliance because the p-value is below 0.05. These findings are consistent with previous research, which also found that attitude has a positive and significant effect on tax compliance (Susyanti & Anwar, 2020).

Indirect Effects Among Variables

The 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
Service Quality → Attitude → Tax Compliance	0.240	8.318	0.000	Accepted

Source: Smart PLS, 2025

Table 5 shows the indirect effects between variables, namely: service quality has a positive and significant effect on tax compliance through attitude, with a t-statistic value of 8.318 above 1.96 and a significance level of 0.000 below 0.05. This means that attitude acts as an intervening variable between service quality and taxpayer compliance.

Conclusion

1. Service quality is found to have a positive and significant effect on taxpayer attitudes at the Lubuk Pakam Primary Tax Office.
2. Service quality is believed to have a positive and significant effect on tax compliance among taxpayers at the Lubuk Pakam Primary Tax Office.
3. Taxpayers' attitudes are hypothesized to have a positive and significant effect on tax compliance among taxpayers at the Lubuk Pakam Primary Tax Office.
4. Service quality is hypothesized to have a positive and significant effect on tax compliance through taxpayer attitude as an intervening variable among taxpayers at the Lubuk Pakam Primary Tax Office.

Recommendations

1. Service Quality
   Future research is recommended to expand the dimensions of service quality by incorporating additional aspects, such as the quality of digital interactions between tax officials and taxpayers. This is important for deepening our understanding of how direct service affects taxpayers' attitudes and compliance.
2. Taxpayer Attitudes
   Further research is recommended to include more specific attitude-forming variables, such as trust in tax authorities and the perceived risk of penalties. This can clarify the factors shaping taxpayer attitudes in the context of tax digitization.
3. Tax Compliance
   Future research is recommended to not only measure compliance declaratively but also to consider actual compliance data from tax administration. This approach can enhance the validity of research findings.
4. Future Research (Research Model)
   Future research is recommended to include additional variables beyond the scope of this study, such as tax literacy, trust in the tax system, or the risk of tax penalties. Additionally, the study could expand its scope to other Tax Office (KPP) regions to ensure the results are more generalizable and comparable.

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