The Effect of Tax Justice and Trust in Government on Taxpayer Compliance with Intention to Pay Taxes as a Mediating Variable

Siti Annisyabania[1*], Rochmad Bayu Utomo[2]

[1,2] Accounting Program Study, University Of Mercu Buana Yogayakarta, Yogyakarta, Indonesia

Email Correspondent
sitiannisyabania@gmail.com

ARTICLE INFO

ABSTRACT

Tax revenue growth has slowed in recent years. As the main source of state revenue, this condition demonstrates the importance of improving taxpayer compliance, especially among Micro, Small, and Medium Enterprises (MSMEs). Wukirsari Tourism Village in Bantul Regency has great potential through batik MSMEs, but taxpayer compliance remains low, indicated by the lack of Taxpayer Identification Number (NPWP). Based on the Theory of Planned Behavior (TPB), this study was conducted to analyze the effect of tax justice and trust in government on taxpayer compliance with the intention to pay taxes as a mediating variable. The sample in this study was 75 respondents selected through purposive sampling techniques, focusing on MSMEs with relevant administrative track records. Data were collected through questionnaires using a purposive sampling technique and processed with SmartPLS software. The results showed that tax justice and trust in the government have a positive and significant influence on intention to pay taxes. Tax justice has a significant and positive influence on taxpayer compliance, while trust in the government has a positive but insignificant influence on taxpayer compliance. In addition, tax justice and trust in the government have a positive and significant effect on taxpayer compliance with the intention to pay taxes as a mediating variable. This study concludes that tax payment intention plays a crucial role as a primary predictor, effectively bridging justice and trust in shaping MSME taxpayer compliance.

INTRODUCTION

Taxes play a crucial role in the national economy as they are the primary source of state revenue. According to data from the Indonesian Ministry of Finance, in 2024, taxes contributed approximately 67.4 percent of total state revenue, reaching IDR 2,773.3 trillion, with tax revenues amounting to IDR 1,869.23 trillion. In recent years, following the COVID-19 pandemic, tax growth has increased before slowing again, as shown in the following graph:

Tax Revenue and Growth Trends 2021-2024
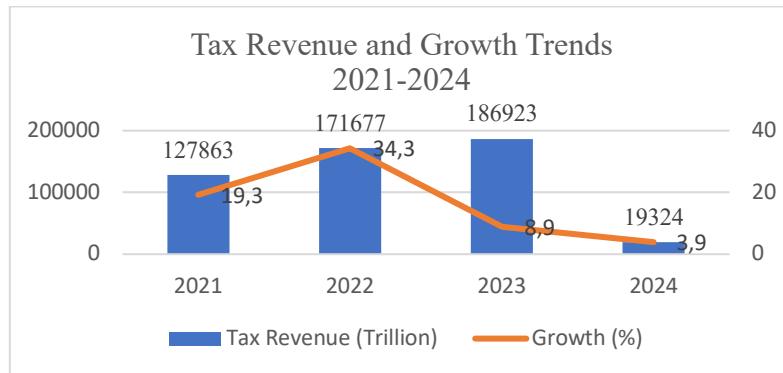
This trend persisted until August 2025, with tax revenues recorded at IDR 1,135.4 trillion, a 5,1 percent decrease compared to the same period in 2024. This situation certainly presents a challenge for the government, necessitating efforts to increase tax revenues to stimulate tax growth. One way to achieve this is by improving taxpayer compliance, thus optimizing tax revenues.

Wukirsari Village, located in Bantul Regency, is a particularly noteworthy village. With various Micro, Small, and Medium Enterprises (MSMEs) operating in various sectors, batik dominates, with 460 artisans operating out of a total of 1,585 MSMEs, according to a survey conducted with the village government. Data obtained from the Bantul Regency Cooperatives, SMEs, and Industry Office revealed that only one MSME is registered with a Taxpayer Identification Number (TIN). This demonstrates the low level of administrative compliance in the batik MSME sector. Some MSMEs and batik artisans also lack access to formal financial institutions. Therefore, compliance analysis in Wukirsari can be conducted by examining taxpayer perspectives and behavior.

Compliance means obeying and submitting to the rules (Mukoffi et al., 2022). It can also be defined as the obedience and compliance of taxpayers who must consistently pay their taxes. Tax compliance includes keeping records of business transactions, reporting these activities in accordance with applicable laws, and complying with all tax regulations (Sinulingga, 2022). Compliance is a constant effort that must be improved, because taxes are the largest source of state revenue. Many factors influence taxpayer compliance, one of which is tax justice and trust in the government.

Justice is a crucial foundation for maintaining social stability and equality. In taxation, justice is a crucial aspect that can shape taxpayer attitudes and perceptions. Injustice is often felt by the public due to the setting of tax rates that feel more

burdensome for the lower classes (CNN Indonesia, 2023). If the tax rate imposed can reduce the tax burden, it will provide a sense of fairness for taxpayers, and vice versa, if the tax burden is perceived as excessive (Sianturi et al., 2024). And therefore, the public needs assurance that they are being treated fairly in the imposition and collection carried out by the state (Yulia & Muanifah, 2021). This is supported by research conducted by (Nainggolan & Inayati, 2024) which found that tax justice affects taxpayer compliance. This is different from research (Diningsih et al., 2023), which states that tax justice does not affect taxpayer compliance.

Trust is a crucial foundation for the government to maintain stability. Declining public trust in the government can negatively affect its image and raise taxpayer hesitation in paying taxes. The high rate of corruption in Indonesia is suspected to be a factor causing taxpayers to doubt the government's performance in managing state finances. Some taxpayers feel they will lose out if they pay taxes, and fear that the collected taxes will be embezzled for personal gain. This is accompanied by cases of tax evasion by tax authority employees themselves. Research conducted by (Kusuma & Pusposari, 2023) shows that trust in the government on taxpayer compliance has a positive influence, while (Annisa & Suparna, 2024) trust in the government does not affect taxpayer compliance.

Intention to pay taxes is an important factor to examine to determine whether intention to pay taxes influences compliance. Intention is a tendency or desire that is taken into account without the intention to pay taxes. The key to compliance is intention, because if there is no intention to pay the tax due, compliance will not occur (Manrejo & Markonah, 2022). Taxpayers' perceived justice in the form of fair distribution and reasonable tax rates, and taxpayers' trust that the government uses tax funds transparently, will shape their intentions, which will motivate them to comply. Research by (Nolanda, 2022) shows that tax payment intentions partially influence taxpayer compliance.

Many studies on tax compliance have been conducted with varying locations, variables, and methods, influencing the results. One such study is by Annisa and Suparna (2024), which examined the influence of moral obligation, tax justice, and trust in government on taxpayer compliance among MSMEs in DKI Jakarta. This study uses intention as a mediating variable, a novelty, and the difference in research locations justifies re-examining the relationship between tax justice and trust in the government as a factor in taxpayer compliance with the variable of intention to pay taxes as a mediator in Wukirsari Tourism Village.

LITERATURE REVIEW
Theory of Planned Behavior
Based on the theory of planned behavior proposed by (Ajzen, 1991), this theory explains how individual behavior is influenced by three factors: attitude toward behavior, subjective norm, and perceived behavioral control. Attitudes towards behavior describe how individuals evaluate an action, whether it is considered beneficial or detrimental. Subjective norms relate to social influences that encourage

individuals to act, while perceived behavioral control reflects the extent to which individuals feel capable or have difficulty in carrying out an action. In this study, tax justice can be linked to attitude toward behavior, where the perception of a fair tax system will shape a positive attitude toward paying taxes. Trust in the government is related to subjective norms because belief in the integrity and transparency of the government can encourage tax payment intentions. Meanwhile, perceived behavioral control is reflected in the ability of MSMEs to fulfill tax obligations, such as understanding tax administration, ease of reporting, and financial ability to pay taxes. These three factors together form the intention to pay taxes which then encourages tax compliance behavior.

Hypothesis Development
Tax Justice on Intention to Pay Taxes
Attitudes toward behavior is one factor influencing a person's intention to act according to the theory of planned behavior. When taxpayers perceive unfairness in the tax system, benefits, or rates, it will form a positive or negative attitude. This resulting attitude will lead to taxpayers' intention to pay taxes. This is in line with the findings of (Sihombing & Nuryanah, 2024) which states that fairness influences intention.
H1: Tax justice has a positive effect on intention to pay taxes

Trust in the Government on Intention to Pay Taxes
Subjective norms in the theory of planned behavior can influence a person's behavioral intentions. According to (Julita et al., 2015), as cited in (Zainudin et al., 2022) trust in the government can be built through the relationship between the government and its citizens. If taxpayers believe that the government will distribute taxes fairly and transparently, this will create an incentive or desire to pay taxes. In the context of developing countries, trust is a key factor shaping taxpayers' perceptions and attitudes toward the government (Appiah et al., 2024). Their research also shows that trust in the government and taxpayer compliance have a positive flow
H2: Trust in the government has a positive effect on tax payment intentions.

Tax Justice on Taxpayers' Compliance
A positive attitude can encourage them to behave compliantly. Research conducted by (Nainggolan & Inayati, 2024) found that tax justice has a significant influence on taxpayer compliance. However, (Diningsih et al., 2023) found different research results.
H3: Tax justice has a positive effect on taxpayer compliance

Trust in the Government on Taxpayer Compliance
According to the theory of planned behavior, perceived behavioral control or past experiences can influence compliance behavior. When taxpayers believe that the taxes they pay will be used effectively for the welfare of the people, this will encourage them to behave compliantly. (Zainudin et al., 2022) The findings indicate that trust has a positive effect on taxpayer compliance.
H4: Trust in the government has a positive effect on taxpayer compliance

Intention to Pay Taxes on Taxpayer Compliance
According to the theory of planned behavior, intention is a primary predictor influenced by attitudes, norms, and control. The key to compliance is intention, if taxes have been calculated, but the taxpayer has no intention of paying the tax due, then the

tax will not be paid (Markonah & Manrejo, 2022). This aligns with findings by (Nolanda, 2022), that the intention to pay taxes influences taxpayer compliance.
H5: Intention to pay taxes has a positive effect on taxpayer compliance

The Influence of Tax Justice on Taxpayer Compliance, with the Intention to Pay Taxes as a Mediating Variable
In the theory of planned behavior, perceptions of tax justice, if they shape positive attitudes, will subsequently generate intention to pay taxes and encourage compliance, and vice versa. When taxpayers perceive that the existing tax system is fair, they will have the intention to pay their taxes again. Thud, compliance increases
H6: Taxpayer intention mediates tax justice and taxpayer compliance

The Influence of Trust in the Government on Taxpayer Compliance, with Intention to Pay Taxes as a Mediating Variable
In the theory of planned behavior, trust can shape social norms and behavioral control that can encourage taxpayers' intentions to pay taxes and fulfill tax obligations, thus leading to taxpayer compliance. In this case, intention acts as a mediator between trust in the government and taxpayer compliance.
H7: taxpayer intention mediates trust in the government and taxpayer compliance

Framework
This study uses two independent variables: tax justice and trust in government. The dependent variable is taxpayer compliance, and the mediating variable is taxpaying intention. This framework illustrates the relationship between tax justice (X1), trust in the government (X2), and taxpayer compliance (Y), with taxpaying intention as the mediating variable (Z). Therefore, it can be described as follows:
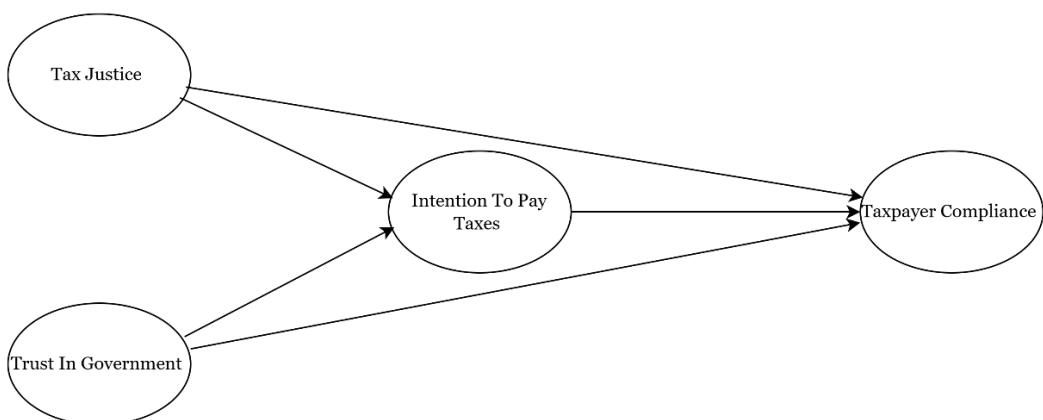
Picture 1. Framework of thought

METHODOLOGY
The study uses a quantitative approach, which emphasizes the numerical measurement of variables to produce data that can be analyzed statistically (Riyadh et al., 2023). The population in this study was all batik entrepreneurs or artisans in Wukirsari Tourism Village, which, according to village government data, numbered 640 individuals/business units. The sample consisted of 75 respondents, selected using purposive sampling. The purposive sampling technique is carried out with

certain considerations (Sugiyono, 2013). The analytical method used in this study is the Structural Equation Modeling (SEM) using the Partial Least Squares (PLS), with the assistance of SmartPLS software. The indicators used in this study are:

No.	Variables	Indicator	Source
1.	Tax Justice (X1)	The tax system and distribution are perceived as fair	(Yadinta et al., 2018)
		The value of benefits received is appropriate and fair	
		The income tax paid is lower compared to other taxpayers	
		There is no inequity in applicable tax deductions	
		Determination of the tax rate structure	
2.	Trust In Government (X2)	Trust in the government	(Sari et al., 2022)
		Trust in the legal system	
		Trust in transparent use of tax revenue for the community	
3.	Taxpayer Compliance (Y)	Submitting income tax reports correctly and on time	(Sihar & Witriyanto, 2016)
		Calculating tax returns accurately and on time	
		Filing tax returns to the tax office on time	
		Paying taxes in accordance with the amount owed and on time	
4.	Intention To Pay Taxes (Z)	Tendency to pay taxes	(Markonah & Manrejo, 2022)
		Efforts to pay taxes	
		Decision to pay taxes	

RESULTS AND DISCUSSION

Two factors contributing to convergent validity are the Average Variance Extracted (AVE) value (>0.5) and the minimum loading value the questionnaire items (>0,6). A loading value greater than 0,7 indicates excellent convergent validity, as stated by Chin cited in (Ghozali, 2006) (Hair et al., 2017). These are presented in Table 1. Outer Loading values:

Table 1. Outer Loading

Item	Loading Value	Criteria	Description
X1.1	0.687	0,600	Valid
X1.2	0.741	0,600	Valid
X1.3	0.82	0,600	Valid
X1.4	0.63	0,600	Valid
X1.5	0.839	0,600	Valid
X2.1	0.749	0,600	Valid
X2.2	0.87	0,600	Valid
X2.3	0.779	0,600	Valid
Y1.1	0.823	0,600	Valid
Y1.2	0.839	0,600	Valid
Y1.3	0.78	0,600	Valid
Y2.1	0.761	0,600	Valid
Y2.2	0.865	0,600	Valid
Y2.3	0.818	0,600	Valid
Y2.4	0.755	0,600	Valid

Source: SmartPLS data processing results, 2025

As shown in Table 1, almost all loading values are greater than 0.6, indicating that the construct is acceptable. Next, convergent validity is determined at the AVE level, as presented in Table 2. The Average Variance Extracted (AVE) is as follows:

Table 2. Average Variance Extracted (AVE)

	AVE	Criteria	Description
Tax Justice	0.559	0,500	Valid
Trust In Government	0.642	0,500	Valid
Taxpayer Intention	0.642	0,500	Valid
Taxpayer Compliance	0.663	0,500	Valid

Source: SmartPLS data processing results, 2025

From Table 2, it can be seen that the Average Variance Extracted (AVE) values are greater than 0.500, indicating that all variables are valid.

Reabilitiy Test

If the alpha value is greater than 0,6, the questionnaire items is considered more reliable. This is presented in Table 3. Results of the Instrument Reliability Test:

Table 3. Instrument Reliability Test Results

	Cronbach's Alpha	Criteria	Composite Reliability	Criteria	Description
Tax Justice	0.8	0,600	0.862	0,700	Reliable
Trust In Government	0.814	0,600	0.877	0,700	Reliable
Taxpayer Intention	0.726	0,600	0.843	0,700	Reliable
Taxpayer Compliance	0.747	0,600	0.855	0,700	Reliable

Source: SmartPLS data processing results, 2025

The Cronbach's Alpha reliability coefficient value for each variable is greater than 0.60, indicating reliability, based on the reliability test results in Table 4. Partial Least Squares Analysis:

Table 4. Partial Least Squares Analysis
Coefficient of Determination

	R-square	R-square adjusted
Taxpayer Intention	0.336	0.318
Taxpayer Compliance	0.535	0.516

Source: SmartPLS data processing results, 2025

With an R2 of 0.336 for intention to pay taxes, this indicates that approximately 33,6 percent of intention to pay taxes can be explained by the variables tax fairness and trust in the government. Meanwhile, other variables outside the model contribute 66.4 percent. Tax justice, trust in the government, and intention to pay taxes collectively account for 53.5 percent of the variance in compliance. Non-mode factors account for the remaining 46.5 percent. Tenenhaus (2004) suggests a goodness-of-fit (GOF) test as another method for determining the quality of a research model for multiple constructs. This model formulation is based on the work of Stone (1974) and Geisser (1974).

$Q^2 = 1 - [(1-R1^2)(1-R2^2) \ldots\ldots (1-Rp^2)]$

$Q^2 = 1 - [(1-R1^2)(1-R2^2)]$
$Q^2 = 1 - [(1-0.336) (1- 0.535)]$
$Q^2 = 1 - [(1- 0.664) (1- 0.465)]$
$Q^2 = 1 - [(0.664) (0.465)]$
$Q^2 = 1 - (0,309) = 0,691$

Based on the total calculation, tax justice (X1), trust in government (X2), and intention to pay taxes (Y1) contribute 69.1 percent of the variance in tax payer compliance (Y2), with a Q2 value of 0.691. other factors not accounted for in this study contribute the remaining 30.9 percent of the variance in changes in tax payment intention that cannot be explained by the external latent variables (X1, X2, and Y1).

Table 5. Partial Least Squares Analysis
Influen Between Variables

	Original Sample	Sample Mean	Standard Deviation	T Statistic	P Value
Tax Justice->Intention to Pay Taxes	0.345	0.346	0.13	2.657	0.008
Trust In Government->Intention to Pay Taxes	0.307	0.325	0.132	2.328	0.02
Tax Justice -> Taxpayer Compliance	0.26	0.277	0.132	1.976	0.048
Trust In Government -> Taxpayer Compliance	0.095	0.076	0.149	0.634	0.526
Intention to Pay Taxes -> Taxpayer Compliance	0.497	0.496	0.094	5.285	0

Source: SmartPLS data processing results, 2025

Tax justice on intention to pay taxes. A direct effect test found a coefficient weight of 0.345 and a significance level of 0.008<0.05. This indicates that the tax justice variable has a positive and significant effect on taxpaying intention.

Trust in government on intention to pay taxes yielded a significance level 0.02<0,05 and a coefficient weight of 0.307. This indicates that the trust in the government variable has a positive and significant effect on taxpaying intention.

Tax justice on taxpayer compliance. The coefficient weight from the direct effect test is 0.260, and a significance level of 0.048<0.05. This means that the tax justice variable has a positive and significant effect on taxpayer compliance.

Trust in government on tax compliance yielded a significance level of 0.526>0,05 and a coefficient weight of 0.095. This means that the trust in the government does not significantly influence taxpayer compliance.

Intention to pay taxes on taxpayer compliance yields a significance value of 0.001<0.05 and a coefficient weight of 0.497. so that the intention to pay taxes has a positive and significant effect on taxpayer compliance.

Table 6. Partial Least Squares Analysis
Indirect Effects Between Variables

	Original Sample	Sample Mean	Standard Deviation	T Statistic	P Value
Tax Justice-> Intention to Pay Taxes-> Taxpayer Compliance	0.171	0.174	0.079	2.158	0.031
Trust In Government->Intention to Pay Taxes->Taxpayer Compliance	0.153	0.158	0.069	2.216	0.027

Source: SmartPLS data processing results, 2025

The analysis of the indirect effect of tax justice on taxpayer compliance through intention to pay taxes found a coefficient weight of 0.171 and a significance level of 0.031<0.005. This indicates that the tax justice variable has a positive and significant effect on taxpayer compliance through tax payment intention.

Furthermore, the analysis of the indirect effect of trust in government on taxpayer compliance through intention to pay taxes found a coefficient weight of 0.153 and a significance level of 0.027<0.05. This indicates that the trust in government variable has a positive and significant effect on taxpayer compliance through tax payment intention.

DISCUSSION
Tax Justice On Taxpaying Intention
The research results show that tax fairness has a positive effect on tax payment intentions. In the theory of planned behavior, tax justice can be linked to attitudes toward behavior, defined as the state in which individuals make judgments or evaluations of desired behavior. Furthermore, tax fairness is also influenced by taxpayer perceptions, namely the extent to which MSMEs are able or unable to fulfill their tax obligations. When taxpayers perceive the existing tax system to be fair, whether in terms of rates, systems, benefits, tax distribution, or tax deductions, this can shape their intention to pay taxes. In Wukirsari Tourism Village, batik MSMEs expressed difficulties with the existing tax administration system. Obstacles often arise during reporting due to an unstable tax system, a lack of assistance, and reporting procedures perceived as complicated and time-consuming. As a tourist village, the income of these batik MSMEs depends on the number of tourists visiting, resulting in unstable income. This situation makes tax obligations a burden for some business owners. Despite these obstacles, these batik MSMEs still have the intention to pay taxes because of their awareness and responsibility as citizens. They also recognize that compliant tax payments can help keep businesses safe and avoid fines, audits, and

administrative hurdles. This is in line with research by (Sihombing & Nuryanah, 2024) which found that fairness influences the intention to fulfill tax obligations.

Trust In Government on Intention To Pay Taxes
In the theory of planned behavior, trust in government can be linked to subjective norms and what is also known as social factors, which can act as social pressure or encouragement from the environment that can influence a person's behavior. In addition, trust in the government is also related to behavioral control, which is about taxpayers' perceptions of the ability or obstacles in fulfilling their tax obligations. When taxpayers believe that the government carries out its duties honestly, fairly, and responsibly for the benefit of the community, this will create social pressure or encouragement to fulfill their tax obligations. In Wukirsari Tourism Village, most batik MSMEs expressed their distrust of the current government. This is due to extensive media coverage of corruption, which they consider unfair and non-transparent, as well as policies that they feel are unable to meet the needs of the community. Despite frequent socialization or tax counseling, this still did not help batik MSMEs overcome challenges when reporting their taxes in technical matters. The complicated and changing reporting process and the lack of assistance make batik MSMEs, as taxpayers, worried about sanctions due to late reporting. Nevertheless, batik MSMEs still declare their intention to pay taxes; this intention does not arise from trust in the government but from personal awareness and social responsibility as citizens. They realize that by complying with tax obligations, business operations are safer from sanctions and tax administration obstacles that can disrupt business operations. This is in line with research conducted by (Susilowati & Utomo, 2025) that trust in the government has an influence on the motivation or intention to pay taxes.

Tax Justice on Taxpayer Compliance
In the theory of planned behavior, attitudes toward behavior can be linked to tax fairness. A positive attitude can encourage taxpayers to behave compliantly. When taxpayers feel that the tax system is fair and not burdensome, this can form a positive attitude that can encourage compliance. The results of this study indicate that tax fairness influences taxpayer compliance. In Wukirsari Tourism Village, several batik MSMEs feel that the tax system is not entirely fair, both in terms of rates and reporting and procedural clarity. The condition of income earned depends on the number of tourists, making their income unstable and the tax burden is not commensurate with their capabilities. Nevertheless, batik MSMEs still demonstrate compliant behavior. This compliance is also driven by personal interests to avoid the risk of fines or administrative sanctions that could affect future business. This is supported by research conducted by (Nainggolan & Inayati, 2024) which found that tax fairness influences taxpayer compliance.

Trust In The Government on Taxpayer Compliance
Trust in government can be linked to subjective norms in the theory of planned behavior. When taxpayers believe that the government is acting fairly, honestly, and

transparently, they are motivated to behave compliantly. A survey of batik MSMEs showed that MSMEs doubt the government's transparency and integrity, and high rates of corruption and abuse of authority further undermine trust in the government. This situation hinders the formation of strong social norms regarding tax compliance, as the government is not perceived as a party capable of exemplifying fairness or accountability. The results of this study are in line with research showing that trust in the government has no effect on taxpayer compliance (Annisa & Suparna, 2024). Therefore, taxpayer compliance in Wukirsari is more influenced by internal factors, such as personal awareness, business goals, or social responsibility as citizens, rather than external factors stemming from trust in the government.

Intention to Pay Taxes on Taxpayer Compliance
In the theory of planned behavior, intentions are the primary predictor of behavior. The stronger the taxpayer's intention to pay taxes, the greater their intention to comply. Intention is not just a desire, but also an effort by taxpayers to continue to comply. In Wukirsari Tourism Village, batik MSMEs expressed their consistent intention to pay taxes. This is not only due to their obligations as taxpayers, but also due to individual awareness, which helps protect their businesses from tax liabilities, which can disrupt their operations. This awareness is also related to behavioral control, namely the extent to which MSMEs feel capable of fulfilling their tax obligations to protect their businesses from the risk of fines, sanctions, and audits. Some batik MSME actors also believe that taxes are like debts that will continue to be collected and must be paid off, so that if the tax payments are delayed or ignored, it will cause major problems in the future such as sanctions or fines. This perception strengthens their belief that they have control over their compliant actions, thus strengthening their intention to pay taxes. This is in line with research conducted by (Nolanda, 2022) which found that the intention to pay taxes influences taxpayer compliance.

Tax Justice on Taxpayer Compliance with Intention to Pay Taxes as a Mediating Variable
Fairness not only directly forms positive attitudes but also significantly increases the intention to pay taxes, which then encourages taxpayer compliance. In the theory of planned behavior, attitudes toward behavior and behavioral control are among the factors driving the formation of intentions. Attitudes arise when individuals assess that an action, in this case the intention to pay taxes, is something that is beneficial and fair, then the intention will become stronger, while behavioral control arises when taxpayers feel they are capable or incapable of carrying out their tax obligations. In Wukirsari Tourism Village, views on fairness are influenced by the real conditions of batik MSMEs. Some batik MSMEs feel that the tax burden is not commensurate with their economic capabilities because the income of these batik MSMEs is uncertain and depends on the number of tourists visiting, making tax obligations feel heavy. In addition, online tax reporting procedures are often felt to be somewhat complicated, especially for batik MSMEs whose digital literacy is inadequate. From this, MSMEs

question the fairness in the tax system regarding administrative convenience. However, some batik MSME actors who feel fairness in the tax system, for example, equal and non-discriminatory treatment, or receive fair benefits and distribution, they tend to have a stronger intention to pay taxes, because MSMEs feel the benefits of paying taxes. The intention formed from this perception will encourage taxpayers to fulfill their tax obligations and behave compliantly, even though craftsmen sometimes experience difficulties in dealing with technical obstacles in the online tax system. This is consistent with research findings showing that tax fairness influences taxpayer compliance, with the intention to pay taxes acting as a mediating variable.

Trust in Government on Taxpayer Compliance, with Intention to Pay Taxes as a Mediating Variable

Trust in government does not always directly influence compliance, but can also indirectly influence it through the formation of intentions. In the theory of planned behavior, trust in government is related to subjective norms, namely when the social environment, including perceptions of authority, encourages someone to carry out an action. When the government is perceived as credible, fair, and responsible, and if the government is perceived positively, social norms supporting tax compliance will form, which can then become social incentives that then shape the intention to pay taxes.

In Wukirsari Tourism Village, most batik MSMEs admitted that they lacked trust in the government due to numerous corruption cases, a lack of transparency, and policies deemed ineffective in addressing community needs. When the government is not seen as an institution that exemplifies fairness and accountability, the social norms that normally encourage tax compliance become weakened. Under these circumstances, batik MSMEs in Wukirsari still demonstrated an intention to pay taxes. This intention stems not from trust in the government, but from individual considerations such as personal responsibility as taxpayers, concerns about administrative sanctions, and the belief that compliance can contribute to business continuity and ease. This intention then acts as a driving force for business actors to continue to report and pay taxes in a compliant manner. This is in line with research conducted by (Susilowati & Utomo, 2025) that trust in the government influences taxpayer compliance with the motivation or intention to pay taxes.

CONCLUSION

This study aims to analyze the influence of tax justice and trust in the government on taxpayer compliance, with the intention of paying taxes as a mediating variable. In this study, it can be concluded that tax justice and trust in the government have a positive and significant effect on intention to pay taxes. Tax justice and intention to pay taxes have a positive and significant effect on taxpayer compliance. Tax justice and trust in government have a positive and significant effect on taxpayer compliance, with intention to pay taxes as a mediating variable.

The implication of these results is the need for government and tax authorities to improve the sense of justice in the tax system through more transparent policies, better services, and ease of administration for MSMEs. These efforts are expected to

strengthen public trust in the government and encourage increased tax compliance, especially among MSMEs in Wukirsari Tourism Village.

REFERENCES

Abel Nathaniel Bima Arya Kusuma, & Pusposari, D. (2023). Pengaruh Kepercayaan Kepada Pemerintah, Kualitas Pela-yanan Petugas Pajak Dan Diskriminasi Terhadap Kepatu-han Wajib Pajak (Studi Pada Wajib Pajak Umkm Yang Terdaftar Di Kantor Pelayanan Pajak Pratama Malang Selatan). *Telaah Ilmiah Akuntansi dan Perpajakan*, *1*(1), 120–132. https://doi.org/10.21776/tiara.2023.1.1.29

Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, *50*(2), 179–211. https://doi.org/10.1016/0749-5978(91)90020-T

Annisa, I., & Suparna Wijaya. (2024). Kewajiban Moral, Keadilan Pajak, dan Kepercayaan pada Pemerintah terhadap Kepatuhan Wajib Pajak. *Jurnal Akuntansi, Keuangan, dan Manajemen*, *5*(4), 341–355. https://doi.org/10.35912/jakman.v5i4.3348

Appiah, T., Domeher, D., & Agana, J. A. (2024). Tax Knowledge, Trust in Government, and Voluntary Tax Compliance: Insights From an Emerging Economy. *SAGE Open*, *14*(2), 1–13. https://doi.org/10.1177/21582440241234757

CNN Indonesia. (2023). *Faisal Basri Blak-blakan soal Tarif Pajak Tak Adil Untuk Orang Kecil*. 01 April. https://www.cnnindonesia.com/ekonomi/20230328120051-532-930220/faisal-basri-blak-blakan-soal-tarif-pajak-tak-adil-untuk-orang-kecil

Diningsih, A. R., Dimyati, M., & Sari, N. K. (2023). Pengaruh Persepsi Korupsi Pajak, Keadilan Pajak, Sosialisasi Perpajakan, Penerapan E-Billing Dan Kewajiban Moral Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Riemba - Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, *1*(1), 34–47. https://doi.org/10.31967/riemba.v1i1.932

Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)* (2 ed.). Sage Publications.

Julita, Basri, Y. M., & Huda, A. (2015). *PENGARUH PERSEPSI ATAS EFEKTIFITAS SISTEM PERPAJAKAN, KEPERCAYAAN, TARIF PAJAK DAN KEMANFAATAN NPWP TERHADAP KEPATUHAN MEMBAYAR PAJAK (STUDI EMPIRIS PADA WAJIB PAJAK UMKM MAKANAN DI KPP PRATAMA PEKANBARU SENAPELAN)*. *2*(2).

Manrejo, S., & Markonah, D. I. (2022). *Pengetahuan, Niat dan Perilaku Membayar Pajak* (Nomor August).

Markonah, M., & Manrejo, S. (2022). Tax Compliance Model Based on Planned Behavior of Taxpayers Mediating Intention to Pay Taxes. *International Journal of Applied Economics, Finance and Accounting*, *14*(1), 60–66. https://doi.org/10.33094/ijaefa.v14i1.649

Mukoffi, A., Sulistiyowati, Y., Himawan, S., & Kontesa, K. (2022). Korupsi pajak dan keadilan perpajakan pada kepatuhan wajib pajak (studi kasus pada kantor pelayanan pajak (KPP) Batu. *Jurnal Paradigma Ekonomika*, *17*(1), 85–94. https://doi.org/10.22437/jpe.v17i1.17339

Nainggolan, J., & Inayati, I. (2024). Analisis Pengaruh Keadilan Pajak, Kesederhanaan Pajak dan Pengetahuan Pajak Terhadap Kepatuhan Pajak Pelaku UMKM. *Owner*, *8*(2), 1797–1809. https://doi.org/10.33395/owner.v8i2.1978

Nolanda, J. (2022). Kesadaran Wajib Pajak, Tingkat Penghasilan, Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Selama Masa Pandemi Covid 19 Dengan Niat Membayar Pajak Sebagai Variabel Intervening (Studi Kasus Kecamatan Cipondoh Kota Tangerang). *Global Accounting: Jurnal Akuntansi*, *1*(2), 211–222. https://jurnal.ubd.ac.id/index.php/ga%7CeISSN.2828-0822%7C

Sari, E. P., Gunawan, Y., & Elvina. (2022). 2269-Article Text-7067-1-10-20221006. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, dan Akuntansi)*, 6, *3*(3), 712–732.

Sianturi, G., Manrejo, S., & Faeni, D. P. (2024). Pemahaman Peraturan Perpajakan, Sanksi, Dan Persepsi Tarif Pajak Terhadap Kepatuhan Wajib Pajak Usaha Mikro Kecil Menengah (Umkm) Di Wilayah Kabupaten Bekasi. *SINERGI : Jurnal Riset Ilmiah*, *1*(2), 33–48. https://doi.org/10.62335/jw5ck375

Sihar, T., & Witriyanto, E. (2016). Pengaruh Kesadaran Wajib Pajak dan Penerapan E-System Terhadap Tingkat Kepatuhan Wajib Pajak dengan Preferensi Risiko Sebagai Variabel Moderating. *Media Akuntansi Perpajakan*, *1*(2), 86–94. www.journal.uta45jakarta.co.id

Sihombing, D. W. G., & Nuryanah, S. (2024). Pengaruh Moral Pajak, Persepsi Keadilan Pajak, Pengetahuan Pajak Terhadap Intensi Kepatuhan Pajak. *Jurnal Proaksi*, *11*(1), 121–134. https://doi.org/10.32534/jpk.v11i1.5579

Sinulingga, N. (2022). Peran Kepercayaan dalam Memediasi Pengaruh Keadilan Pajak terhadap Kepatuhan Wajib Pajak. *COMSERVA Indonesian Jurnal of Community Services and Development*, *2*(5), 277–288. https://doi.org/10.59141/comserva.v2i5.285

Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. CV ALFABETA.

Susilowati, C., & Utomo, R. B. (2025). *Kepatuhan Wajib Pajak : Studi Pada UMKM Gerabah di Desa Wisata Kasongan*. *10*(2), 250–266. https://doi.org/https://doi.org/10.32502/keseimbangan.v10i2.1156

Yadinta, P. A. F., Suratno, & Mulyadi, J. (2018). *Kualitas Pelayanan Fiskus , Dimensi Keadilan , Kesadaran Wajib Pajak dan Kepatuhan Wajib Pajak Orang Pribadi*. *5*(2), 201–212. https://doi.org/https://doi.org/10.35838/jrap.2018.005.02.18

Yulia, Y., & Muanifah, S. (2021). Pengaruh Keadilan Pajak, Tarif Pajak, dan Sistem Perpajakan Terhadap Penggelapan Pajak. *Sakuntala*, *1*(1), 252–267.

Zainudin, F. M., Nugroho, R., & Muamarah, H. S. (2022). Pengaruh Kepercayaan Kepada Pemerintah Terhadap Kepatuhan Pajak Dengan Persepsi Keadilan Pajak Sebagai Variabel Intervening. *JURNAL PAJAK INDONESIA (Indonesian Tax Review)*, *6*(1), 107–121. https://doi.org/10.31092/jpi.v6i1.1616