Influence of Tax Socialization, Services, and Trust on Compliance via Tax Knowledge

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ABSTRACT

Taxpayer compliance is crucial for effective tax administration and national development. This study aims to evaluate the direct and indirect effects of tax socialization, tax services, and trust in government on taxpayer compliance, with tax knowledge serving as a mediating variable, in Jombang Subdistrict, Jember Regency. Utilizing a quantitative research approach, data were collected from a sample of 376 respondents out of a total of 6,302 taxpayers, determined using the Slovin formula with a 5% margin of error. Structural equation modeling was employed to analyze the relationships among the variables. The results indicate that tax socialization, tax services, and trust in government significantly and positively impact both tax knowledge and taxpayer compliance. Tax knowledge was found to mediate these relationships, enhancing taxpayer compliance. These findings highlight the need for effective tax education programs, high-quality tax services, and efforts to build trust in government to improve taxpayer compliance. Future research should explore the applicability of these findings in other regional contexts and investigate additional mediating factors. Implementing tailored tax education initiatives and improved service delivery models could significantly enhance compliance rates and support broader economic and social goals.

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Introduction

Taxes are a fundamental component of national development, playing a critical role in funding public services and infrastructure at both central and regional levels [1]. The compliance of taxpayers is influenced by a variety of factors, including their knowledge of taxation, the penalties associated with non-compliance, and their overall awareness of tax obligations [2]. High-quality tax services are crucial in fostering taxpayer compliance, particularly among individual taxpayers, as they provide the necessary support and guidance [3], [4]. These services help ensure that taxpayers understand their obligations and the benefits of fulfilling them, which in turn supports the broader economic and social objectives of taxation [5].

Tax knowledge is a critical factor in enhancing taxpayer compliance. A well-informed taxpayer is more likely to understand the complexities of tax regulations and thus comply with tax laws [2]. Studies have shown that increased tax knowledge contributes to a clearer understanding of the procedures and benefits associated with tax payments, thereby reducing the likelihood of errors and non-compliance [6], [7]. Additionally, the implementation of effective e-filing systems and comprehensive tax socialization programs plays a significant role in simplifying the tax process, making it more accessible and user-friendly for taxpayers [8], [9]. This ease of access is particularly important in encouraging voluntary compliance, as it reduces the administrative burden on taxpayers and minimizes the potential for errors.

Tax socialization, which involves educating taxpayers about their rights and obligations, plays a crucial role in increasing both tax knowledge and compliance [10], [11]. Effective socialization ensures that taxpayers are well-informed about the latest tax regulations and procedures, which helps them fulfill their obligations accurately and timely [12]. Moreover, a well-executed tax socialization program can enhance public trust in the tax system and the government, fostering a positive perception of the fairness and transparency of the tax collection process [13], [14]. This trust is essential for promoting

higher levels of voluntary compliance, as taxpayers who trust the government are more likely to believe that their tax payments are used effectively and fairly.

Quality tax services are another critical factor in improving taxpayer compliance [5], [7]. These services include providing accurate and timely information, offering convenient filing and payment options, and ensuring that taxpayers can easily access support when needed [4], [15]. High-quality services not only reduce the likelihood of unintentional errors by taxpayers but also build confidence in the tax system. This confidence, in turn, encourages taxpayers to comply voluntarily, knowing that they will be treated fairly and that their compliance efforts are supported [16]. Additionally, effective tax services can help to resolve disputes efficiently, reducing the cost and time associated with tax controversies for both the tax administration and the taxpayers [17].

The level of trust that taxpayers have in the government significantly impacts their compliance behavior [18], [19]. When taxpayers trust that the government is fair, transparent, and uses tax revenues effectively, they are more likely to comply voluntarily with tax regulations [20], [21]. Research indicates that trust in the government enhances perceptions of tax fairness, which is a key driver of compliance [22], [23]. This trust also mitigates the perceived coercion associated with tax obligations, making taxpayers more willing to comply out of a sense of civic duty rather than fear of penalties [24].
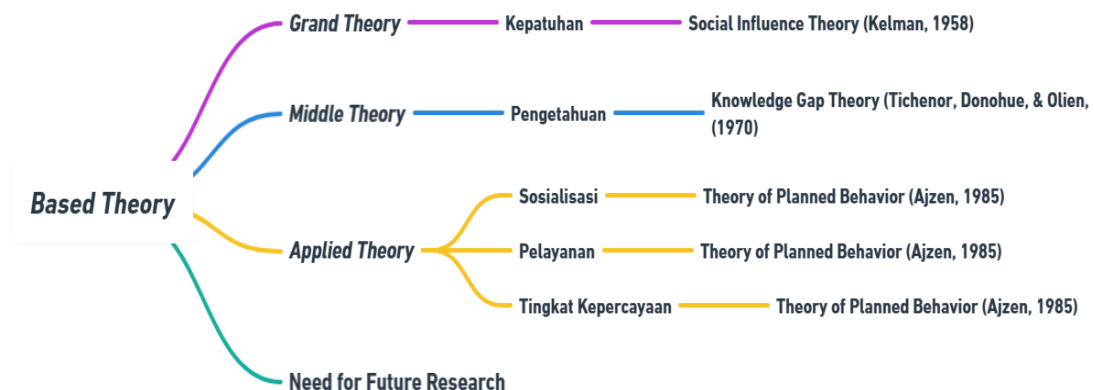

Based Theory
- Grand Theory —— Kepatuhan —— Social Influence Theory (Kelman, 1958)
- Middle Theory —— Pengetahuan —— Knowledge Gap Theory (Tichenor, Donohue, & Olien, (1970)
- Applied Theory
  - Sosialisasi —— Theory of Planned Behavior (Ajzen, 1985)
  - Pelayanan —— Theory of Planned Behavior (Ajzen, 1985)
  - Tingkat Kepercayaan —— Theory of Planned Behavior (Ajzen, 1985)
- Need for Future Research

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Figure 1. Research Based Theory

This study addresses several limitations in existing theories and research on taxpayer compliance. The Social Influence Theory emphasizes the role of social factors in shaping compliance behavior but does not adequately integrate other critical variables such as tax knowledge and service quality [25], [26]. The Knowledge Gap Theory highlights the disparities in tax knowledge across different social groups but often overlooks the potential mediating role of specific tax knowledge in enhancing compliance [6], [27]. Meanwhile, the Theory of Planned Behavior focuses on the role of attitudes, subjective norms, and perceived behavioral control in shaping behavioral intentions but does not always account for the specific contextual factors that influence these elements in the domain of taxation [7], [28].

This study offers a novel contribution by integrating these three main theories into a comprehensive framework to evaluate taxpayer compliance, introducing tax knowledge as a mediating variable that has not been widely explored. The focus on Jombang Subdistrict, Jember Regency, provides a specific and relevant context. According to data from Jombang Subdistrict (2024), the tax reporting performance in 2023 failed to meet the targeted 90% in any given month, with actual reporting rates fluctuating between 60% and 81%. This inconsistency in achieving compliance targets underscores the challenges faced by tax authorities in ensuring consistent taxpayer compliance and highlights the need for more effective tax policies and strategies.

By examining the interplay between tax socialization, service quality, trust in government, and tax knowledge, this study not only aims to fill existing gaps in the literature but also provides practical insights. These insights can help design more effective tax policies and strategies tailored to the local context, thereby improving compliance rates and supporting regional development goals. The findings of this study are expected to offer actionable recommendations for policymakers and tax authorities in Jombang Subdistrict

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and similar regions, aiming to enhance taxpayer compliance through targeted interventions and improved service delivery.

Method

This study involves all taxpayers in Jombang Subdistrict, Jember Regency as the population. Data collection will be conducted through the distribution of questionnaires and in-depth interviews with selected respondents. The focus variables of the study include socialization, service, trust, knowledge, and taxpayer compliance. Data analysis will be performed using the Warp PLS 8.0 application, allowing for the testing of both direct and indirect effects of independent variables on the dependent variable through mediating variables. The research population comprises all taxpayers in Jombang Subdistrict, Jember Regency, totaling 6,302 SPPT. The sample size, determined using the Slovin formula with a 5% margin of error, is 376 respondents, randomly selected to ensure representativeness. All interview data will be kept confidential, ensuring that respondents' identities and personal information will not be disclosed or used for purposes beyond this study. This research aims to provide a comprehensive understanding of the factors influencing taxpayer compliance in Jombang Subdistrict, Jember Regency.

Validity and reliability of the questionnaire results will be established using outer model analysis in the Warp PLS 8.0 test suite. This analysis will involve several key steps, including the assessment of loading factors, composite reliability (CR), Cronbach's alpha (CA), and average variance extracted (AVE). Loading factors will be examined to ensure that the indicators adequately measure their respective constructs. Composite reliability and Cronbach's alpha will be calculated to confirm the internal consistency of the constructs, with values above the acceptable thresholds indicating good reliability. The average variance extracted will be used to assess convergent validity, ensuring that the constructs explain a sufficient amount of variance in their indicators. This study investigates the influence of Tax Socialization (X1), Tax Services (X2), and Trust in Government (X3) on Tax Knowledge

(Z) and Taxpayer Compliance (Y). Through these rigorous validation and reliability assessments, the integrity and credibility of the questionnaire results will be ensured, providing a solid foundation for further analysis in this study.

Table 1. Outer Model Analysis Results

Konstruk	Indicator	Loading	Result	Composite Reliability	Cronbach's Alpha	AVE	Result
X1	X1.1	0.869	Valid				
	X1.2	0.795	Valid				
	X1.3	0.835	Valid	0.812	0.702	0.486	Reliabel
	X1.4	0.777	Valid				
	X1.5	0.755	Valid				
X2	X2.1	0.838	Valid				
	X2.2	0.831	Valid	0.888	0.831	0.666	Reliabel
	X2.3	0.863	Valid				
	X2.4	0.726	Valid				
X3	X3.1	0.903	Valid				
	X3.2	0.873	Valid	0.882	0.797	0.714	Reliabel
	X3.3	0.753	Valid				
Z	Z1.1	0.706	Valid				
	Z1.2	0.777	Valid	0.777	0.617	0.505	Reliabel
	Z1.3	0.823	Valid				
	Z1.4	0.917	Valid				
Y	Y1.1	0.787	Valid				
	Y1.2	0.871	Valid	0.849	0.731	0.655	Reliabel
	Y1.3	0.857	Valid				

Source: Output data Warp PLS 8.0, Processed by Researcher (2024)

The results of the outer model analysis, as presented in Table 1, demonstrate the validity and reliability of the constructs measured in this study. For each construct, the loading factors of all indicators exceed the threshold of 0.7, confirming their validity. Specifically, Tax Socialization (X1) shows loading factors ranging from 0.755 to 0.869, Tax Services (X2) from 0.726 to 0.863, Trust in Government (X3) from 0.753 to 0.903, Tax

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Knowledge (Z) from 0.706 to 0.917, and Taxpayer Compliance (Y) from 0.787 to 0.871. The composite reliability (CR) values for X1, X2, X3, Z, and Y are 0.812, 0.888, 0.882, 0.777, and 0.849, respectively, all exceeding the recommended threshold of 0.7, indicating good internal consistency. Similarly, Cronbach's alpha (CA) values for X1, X2, X3, Z, and Y are 0.702, 0.831, 0.797, 0.617, and 0.731, respectively, further supporting the reliability of the constructs. The average variance extracted (AVE) values for X1, X2, X3, Z, and Y are 0.486, 0.666, 0.714, 0.505, and 0.655, respectively, with most exceeding the threshold of 0.5, confirming convergent validity. These results collectively affirm that the constructs in this study are both valid and reliable, providing a robust foundation for further analysis.

Results and Discussion

This section presents the findings of the study, focusing on the analysis of the inner model to evaluate the fitness of the model, direct effects, and indirect effects of the variables. The inner model testing involves assessing the structural relationships between tax socialization, tax services, trust in government, tax knowledge, and taxpayer compliance. By examining these relationships, we can determine the effectiveness of the proposed model in explaining taxpayer compliance and identify the direct and indirect pathways through which these factors influence compliance behavior.

Model Fit

Evaluating the model fit involves examining various indicators to ensure that the proposed model accurately represents the data and effectively explains the relationships between variables. The indicators assessed include the Average Path Coefficient (APC), Average R-squared (ARS), Average Adjusted R-squared (AARS), Average Block VIF (AVIF), Average Full Collinearity VIF (AFVIF), Tenenhaus GoF (GoF), Sympson's Paradox Ratio (SPR), R-squared Contribution Ratio (RSCR), Statistical Suppression Ratio (SSR), and Nonlinear Bivariate Causality Direction Ratio (NLBCDR). Each indicator has specific criteria for determining model fit, and their values provide insights into the model's

overall suitability. The results of the model fit test, presented in Table 2, demonstrate that the proposed model meets the necessary criteria for an acceptable and significant fit.

Table 2. Model Fit Test Results

Indicator	Value	Result
APC	0.261, P<0.001	Significant
ARS	0.519, P<0.001	Significant
AARS	0.515, P<0.001	Significant
AVIF	1.643	Acceptable
AFVIF	1.825	Acceptable
GoF	0.561	Large
SPR	1.000	Ideal
RSCR	1.000	Ideal
SSR	1.000	Ideal
NLBCDR	1.000	Ideal

Source: Output data Warp PLS 8.0, Processed by Researcher (2024)

The model fit test results in Table 2 confirm that the proposed model satisfies all the necessary criteria for an acceptable and significant fit. The Average Path Coefficient (APC) and Average R-squared (ARS) are both significant, with values of 0.261 (P<0.001) and 0.519 (P<0.001), respectively, indicating the model's effectiveness in explaining the variable relationships. The Average Adjusted R-squared (AARS) also shows significance at 0.515 (P<0.001). The Average Block VIF (AVIF) and Average Full Collinearity VIF (AFVIF) are within acceptable limits, at 1.643 and 1.825, respectively, indicating no multicollinearity issues. The Tenenhaus GoF (GoF) value of 0.561 is considered large, demonstrating a good overall fit. Moreover, the Sympson's Paradox Ratio (SPR), R-squared Contribution Ratio (RSCR), Statistical Suppression Ratio (SSR), and Nonlinear Bivariate Causality Direction Ratio (NLBCDR) all have ideal values of 1.000, further validating the model's robustness. Collectively, these results confirm the model's validity and reliability, establishing a strong foundation for further analysis.

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Building on this foundation, the path analysis results offer a visual representation of the relationships among the variables examined: tax socialization (X1), tax services (X2), trust in government (X3), tax knowledge (Z), and taxpayer compliance (Y). This analysis elucidates the direct and indirect effects of the independent variables on the mediating variable (tax knowledge) and the dependent variable (taxpayer compliance). By assessing the path coefficients (β) and significance levels (P), the model provides a comprehensive understanding of the influence of each variable. The diagram in Figure 1 illustrates these relationships, highlighting the strength and significance of each path within the model. This visual representation aids in understanding the intricate dynamics between the factors influencing taxpayer compliance and underscores the critical role of tax knowledge as a mediating variable.
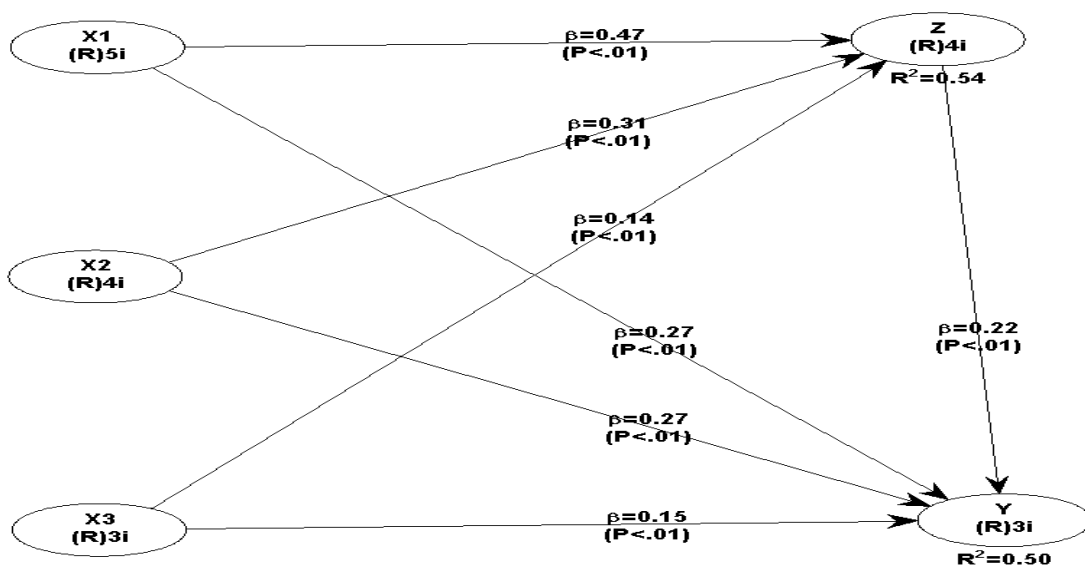

Figure 2. Path Analysis Results

The path analysis results, as illustrated in Figure 2, demonstrate that all relationships among the variables are positive and significant. Tax socialization (X1), tax services (X2),

and trust in government (X3) positively influence tax knowledge (Z) and taxpayer compliance (Y), both directly and indirectly. The R-squared value for tax knowledge is 0.54, indicating that 54% of the variance in tax knowledge is explained by tax socialization, tax services, and trust in government. The R-squared value for taxpayer compliance is 0.50, suggesting that 50% of the variance in taxpayer compliance is explained by the combined effects of tax socialization, tax services, trust in government, and tax knowledge.

Direct Effects

The analysis of direct effects examines the immediate impact of tax socialization (X1), tax services (X2), and trust in government (X3) on both tax knowledge (Z) and taxpayer compliance (Y). By evaluating these direct relationships, we can understand how each independent variable individually influences the mediating and dependent variables. The results, summarized in Table 3, provide insights into the strength and significance of these direct effects, highlighting the critical factors that directly enhance tax knowledge and compliance among taxpayers.

Table 3. Direct Effect Test Results

Relationship	Path Coefficient (β)	Significance (P)
X1 -> Z	0.47	<0.01
X2 -> Z	0.31	<0.01
X3 -> Z	0.14	<0.01
X1 -> Y	0.27	<0.01
X2 -> Y	0.27	<0.01
X3 -> Y	0.15	<0.01
Z -> Y	0.22	<0.01

Source: Output data Warp PLS 8.0, Processed by Researcher (2024)

The direct effect test results, as presented in Table 3, reveal that tax socialization (X1), tax services (X2), and trust in government (X3) each have a significant positive impact

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on tax knowledge (Z) with path coefficients of 0.47, 0.31, and 0.14 respectively, all at a significance level of P<0.01. Furthermore, these variables also positively influence taxpayer compliance (Y), with path coefficients of 0.27 for both tax socialization and tax services, and 0.15 for trust in government, all also significant at P<0.01. Additionally, tax knowledge (Z) significantly and positively affects taxpayer compliance (Y) with a path coefficient of 0.22 at P<0.01. These findings underscore the importance of effective tax socialization, high-quality tax services, and trust in government in directly enhancing both tax knowledge and taxpayer compliance.

Indirect Effects

The analysis of indirect effects focuses on understanding how tax knowledge (Z) mediates the relationships between tax socialization (X1), tax services (X2), trust in government (X3), and taxpayer compliance (Y). By examining these mediation pathways, we can uncover the indirect influence of the independent variables on the dependent variable through the mediating variable. The results, summarized in Table 4, provide insights into the strength and significance of these indirect effects, demonstrating the essential role of tax knowledge in enhancing taxpayer compliance.

Table 4. Indirect Effect Test Results (Mediation)

Mediation Relationship	Path Coefficient (β)	Significance (P)
X1 -> Z -> Y	0.103	0.002
X2 -> Z -> Y	0.069	0.028
X3 -> Z -> Y	0.031	0.047

Source: Output data Warp PLS 8.0, Processed by Researcher (2024)

The results of the indirect effect tests, presented in Table 4, demonstrate that tax knowledge (Z) significantly mediates the relationships between tax socialization (X1), tax services (X2), trust in government (X3), and taxpayer compliance (Y). Specifically, the mediation pathways for tax socialization (β = 0.103, P = 0.002), tax services (β = 0.069, P =

0.028), and trust in government ($\beta = 0.031$, $P = 0.047$) are all positive and significant. These findings highlight the crucial role of tax knowledge in amplifying the positive effects of socialization, services, and trust on taxpayer compliance. This indicates that enhancing taxpayers' understanding of tax regulations and procedures not only directly improves compliance but also strengthens the effectiveness of other factors that promote compliance.

Discussion

Influence of Tax Socialization (X1) on Tax Knowledge (Z)

The analysis reveals that tax socialization significantly and positively impacts tax knowledge, with a path coefficient (β) of 0.47 (P<0.01). This finding aligns with prior research indicating that well-implemented tax education programs enhance taxpayer understanding [2]. Theoretically, this relationship is supported by the Social Influence Theory, which posits that social interactions and communication play a crucial role in shaping individuals' knowledge and behaviors [25]. Specifically, tax socialization serves as a means of disseminating critical tax-related information through various social channels, thereby increasing taxpayers' knowledge. The implication of this finding is that targeted socialization efforts can effectively elevate tax knowledge among taxpayers, which is essential for fostering an informed and compliant taxpayer base.

Influence of Tax Services (X2) on Tax Knowledge (Z)

The results demonstrate that tax services positively and significantly influence tax knowledge, evidenced by a path coefficient (β) of 0.31 (P<0.01). Previous studies have shown that high-quality tax services, such as accessible information and support, contribute to better taxpayer understanding [4]. This finding is consistent with the Knowledge Gap Theory, which highlights that disparities in access to information can create knowledge gaps among different social groups [27]. By providing comprehensive and user-friendly tax services, these knowledge gaps can be bridged, ensuring that taxpayers from various

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backgrounds have equal opportunities to understand tax regulations. This implies that improving the quality and accessibility of tax services is crucial for enhancing overall tax knowledge and ensuring equitable tax compliance.

Influence of Trust in Government (X3) on Tax Knowledge (Z)

Trust in government is found to significantly and positively affect tax knowledge, with a path coefficient (β) of 0.14 (P<0.01). This result corroborates research indicating that trust in government institutions enhances the effectiveness of tax communication efforts [20]. According to the Theory of Planned Behavior, trust in authoritative institutions influences individuals' attitudes towards information dissemination and their subsequent behaviors [28]. When taxpayers trust the government, they are more likely to engage with and accept tax-related information provided by authorities, thereby increasing their tax knowledge. This underscores the importance of fostering trust in government to enhance the receptivity and effectiveness of tax education initiatives.

Influence of Tax Socialization (X1) on Taxpayer Compliance (Y)

The direct effect test results show that tax socialization has a significant positive impact on taxpayer compliance, with a path coefficient (β) of 0.27 (P<0.01). This aligns with findings from previous studies that emphasize the role of tax education in increasing taxpayer compliance by enhancing their understanding of tax obligations [10]. The Social Influence Theory suggests that effective communication and education about tax responsibilities can lead to higher compliance rates [25]. This relationship indicates that when taxpayers are well-informed through socialization efforts, they are more likely to comply with tax regulations. The practical implication is that tax authorities should invest in robust socialization programs to improve compliance rates, as informed taxpayers are more likely to fulfill their tax obligations accurately and timely.

Influence of Tax Services (X2) on Taxpayer Compliance (Y)

The influence of tax services on taxpayer compliance is both significant and positive, with a path coefficient (β) of 0.27 (P<0.01). Research has shown that high-quality tax services, which include accurate information and convenient filing options, encourage taxpayers to comply with tax regulations [5], [7]. This finding is supported by the Knowledge Gap Theory, which posits that access to reliable information and resources reduces knowledge disparities and promotes compliant behavior [27]. This relationship implies that improving the quality of tax services is essential for fostering higher compliance, as it ensures that taxpayers have the necessary support and resources to meet their tax obligations efficiently.

Influence of Trust in Government (X3) on Taxpayer Compliance (Y)

The analysis indicates that trust in government significantly and positively influences taxpayer compliance, with a path coefficient (β) of 0.15 (P<0.01). Previous studies have shown that when taxpayers trust that the government uses tax revenues effectively and transparently, their willingness to comply increases [20], [21]. The Theory of Planned Behavior suggests that trust in government mitigates perceived coercion and enhances voluntary compliance [28]. This relationship signifies that building and maintaining trust in government is crucial for improving taxpayer compliance. When taxpayers perceive the tax system as fair and transparent, they are more likely to view tax compliance as a civic duty rather than a coerced obligation.

Influence of Tax Knowledge (Z) on Taxpayer Compliance (Y)

Tax knowledge has a significant and positive impact on taxpayer compliance, with a path coefficient (β) of 0.22 (P<0.01). Studies indicate that well-informed taxpayers are more likely to understand and comply with tax laws, reducing errors and enhancing compliance [2]. This relationship is supported by the Knowledge Gap Theory, which posits that increased knowledge leads to better compliance outcomes by reducing misunderstandings and errors [27]. The practical implication is that initiatives aimed at enhancing taxpayer

knowledge are vital for improving compliance rates, as knowledgeable taxpayers are better equipped to navigate the complexities of tax regulations and fulfill their obligations accurately.

Mediation Effect of Tax Knowledge (Z) on the Relationship between Tax Socialization (X1) and Taxpayer Compliance (Y)

The mediation analysis reveals that tax knowledge significantly mediates the relationship between tax socialization and taxpayer compliance, with a path coefficient (β) of 0.103 (P = 0.002). This implies that tax socialization improves compliance indirectly by enhancing tax knowledge, which in turn promotes compliance [10], [12]. The Social Influence Theory supports this mediating role, indicating that effective socialization increases knowledge, which then influences behavior [25]. This finding suggests that enhancing tax socialization efforts can indirectly boost compliance through improved knowledge, highlighting the importance of educational programs in the tax system. By focusing on comprehensive socialization strategies, tax authorities can create a more knowledgeable and compliant taxpayer base.

Mediation Effect of Tax Knowledge (Z) on the Relationship between Tax Services (X2) and Taxpayer Compliance (Y)

Tax knowledge also mediates the relationship between tax services and taxpayer compliance, with a path coefficient (β) of 0.069 (P = 0.028). This finding suggests that high-quality tax services enhance compliance indirectly by increasing tax knowledge [4], [8]. The Knowledge Gap Theory supports this mediation, indicating that accessible and reliable services bridge knowledge gaps, leading to higher compliance [27]. This relationship implies that improving tax services can have an indirect positive effect on compliance through enhanced taxpayer knowledge. Therefore, tax authorities should focus on enhancing the quality and accessibility of tax services to ensure that all taxpayers can benefit from the information and support necessary for compliance.

Mediation Effect of Tax Knowledge (Z) on the Relationship between Trust in Government (X3) and Taxpayer Compliance (Y)

The results show that tax knowledge significantly mediates the relationship between trust in government and taxpayer compliance, with a path coefficient (β) of 0.031 (P = 0.047). This indicates that trust in government enhances compliance indirectly by improving tax knowledge [20], [21]. The Theory of Planned Behavior suggests that trust in government facilitates the acceptance and understanding of tax information, thereby promoting compliance [28]. This relationship highlights the importance of transparency and effective communication in the tax system. By building trust in government, tax authorities can indirectly improve compliance through increased taxpayer knowledge, emphasizing the need for transparent and fair tax policies that foster trust among taxpayers.

Conclusion

This study aimed to evaluate the direct and indirect effects of tax socialization, tax services, and trust in government on taxpayer compliance, with tax knowledge serving as a mediating variable, within the context of Jombang Subdistrict, Jember Regency. The findings confirmed that all three factors tax socialization, tax services, and trust in government significantly and positively influence both tax knowledge and taxpayer compliance. Furthermore, tax knowledge was identified as a crucial mediator in these relationships, further enhancing taxpayer compliance. These results underscore the importance of comprehensive tax education programs, high quality tax services, and efforts to build trust in government to foster a well informed and compliant taxpayer base in Jombang Subdistrict. The study highlights the need for more refined research implementation, focusing on the development of tailored tax education initiatives and improved service delivery models. Future research could explore applying these findings in different regional contexts and examining additional mediating factors that may influence tax compliance. The development and strategic implementation of these findings in tax administration practices in Jombang Subdistrict are expected to significantly improve

voluntary compliance and enhance the efficiency of the tax system, supporting broader economic and social objectives. Specifically, the implications for Jombang Subdistrict include the need for policymakers and tax practitioners to pay closer attention to designing and implementing policies and programs that can sustainably increase tax compliance in the region.

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