

TAX COMPLIANCE IS INFLUENCED BY ATTITUDE, SUBJECTIVE NORMS, AND PERCEIVED BEHAVIORAL CONTROL WITH COMPLIANCE INTENTION AS A MEDIATING VARIABLE IN THE MICRO AND SMALL ENTERPRISES (MSE) SECTOR IN EAST JAKARTA

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Abstract

This study aims to analyze the influence of attitudes, subjective norms, and perceived behavioral control on tax compliance, with compliance intention acting as a mediating variable among Micro and Small Industries (MSIs) in East Jakarta. Low tax compliance remains a major challenge in increasing government revenue, particularly in the MSI sector, which is characterized by diverse administrative capacities and varying levels of tax understanding. This research employs a quantitative approach based on the Theory of Planned Behavior (TPB), which explains that compliance behavior is influenced by attitudes, subjective norms, perceived behavioral control, and intention as the primary determinant of actual behavior. Data were collected through questionnaires distributed to MSI taxpayers and analyzed using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) method. The results indicate that attitudes, subjective norms, and perceived behavioral control positively influence compliance intention. Furthermore, compliance intention has a positive and significant effect on actual tax compliance behavior. Compliance intention also plays a mediating role in strengthening the relationship between these three psychological factors and tax compliance. These findings suggest that improving tax compliance is not solely determined by regulations and sanctions, but is also influenced by psychological, social, and perceived capability factors of taxpayers in fulfilling their tax obligations. This study provides theoretical contributions to the development of the Theory of Planned Behavior in the context of taxation within the MSI sector and offers practical implications for tax authorities in designing behavior-based policies through education, socialization, and simplification of tax administration to sustainably enhance tax compliance.

Keywords: *Tax Compliance, Attitudes, Subjective Norms, Perceived Behavioral Control, Compliance Intention, Theory of Planned Behavior, Micro and Small Industries.*

INTRODUCTION

In Indonesia, taxation activities continue to face various challenges, such as the relatively low tax ratio compared to other developing countries (Mustika et al., 2023). Low tax compliance among certain taxpayers can negatively impact tax revenues and national financial stability (Anjani, 2023). The tax ratio is considered an important measure of fiscal capacity because it indicates the extent to which economic potential can be converted into tax revenues through policy and administrative mechanisms (Kurniawan & Pratama, 2022). Many taxpayers fail to fulfill their tax obligations due to limited understanding of the tax system, difficulties in meeting administrative requirements, or other forms of noncompliance motives (Graha et al., 2024). Compliance theory explains that individuals' adherence to regulations is influenced by factors such as legal sanctions, social norms, and trust in authorities. In addition, tax knowledge is a key determinant in enhancing compliance, as it significantly affects individual taxpayer compliance (Wibowo et al., 2022). The higher a taxpayer's knowledge of tax regulations and procedures, the more likely they are to comply with their tax obligations. Taxpayer perception also influences compliance when it is supported by the perceived fairness of the tax system and trust in the government. Zainudin et al. (2022) reported that trust in the government positively affects perceptions of tax fairness and tax compliance. The perception that taxes are levied and utilized fairly encourages taxpayers to comply more diligently. Tax morale and nationalism also play a role in shaping compliance behavior. Simanjuntak and Sudjiman (2023) stated that tax morale, nationalism, and trust in government have a positive impact on tax compliance in the Dukuh Bima area. Taxpayers with high moral standards and strong nationalistic feelings tend to comply more in fulfilling their tax

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obligations. Efforts to address challenges in improving tax compliance continue to be necessary. Jaya et al. (2022) found that awareness, knowledge, and understanding positively influence compliance, although other factors affecting compliance still need further investigation. In 2023, the Indonesian Directorate General of Taxes (DGT) reported that formal compliance in submitting annual tax returns (SPT) reached approximately 88%. This shows an improvement compared to previous years, although it remains below the international standard of 85%. The increase can be associated with various government efforts to enhance compliance, such as the establishment of compliance committees, supervision of tax base expansion policies, and improvements in tax services. Additionally, the use of technology in the tax system, such as electronic SPT reporting, facilitates taxpayers in fulfilling their obligations. Nevertheless, challenges remain, as annual SPT reporting only reached 80%, indicating room for improvement.

The Micro and Small Enterprises (MSE) sector plays a strategic role in the economy, particularly in promoting community economic activity and employment. The role of MSEs is also reflected in official government publications describing their profiles and developmental dynamics in Indonesia (Badan Pusat Statistik, 2024). However, the characteristics of MSEs—such as limited resources, administrative capabilities, and business management—may impact tax compliance. These conditions make MSEs a relevant object of study, particularly in understanding the factors influencing tax compliance comprehensively. The Special Capital Region of Jakarta (DKI Jakarta), with high economic activity and a wide distribution of MSE actors, provides an adequate context to examine tax compliance behavior comprehensively (Badan Pusat Statistik, 2024). The heterogeneity of MSEs, in terms of business type and owner characteristics, provides a relevant context for testing tax compliance behavior models, especially in the micro and small business sector in urban areas. In DKI Jakarta, the highest concentration of MSEs is found in Jakarta Timur, with 19,730 and 17,325 businesses in respective districts. Not all MSEs are registered as legal entities, but Jakarta Timur has the most MSEs with corporate status: 62 in the form of PT and 326 in the form of CV, followed by South Jakarta, North Jakarta, West Jakarta, Central Jakarta, and the Thousand Islands. Therefore, Jakarta Timur can be chosen as the research site due to the heterogeneity of MSE actors in terms of business type and characteristics, providing a relevant context to test the Theory of Planned Behavior (TPB) model in explaining tax compliance in the micro and small business sector in urban areas (Ajzen, 1991; Widuri et al., 2024).

Tax compliance is a critical element in ensuring national financial stability. Tax compliance is influenced by several factors, including taxpayers' attitudes toward taxes. According to Ajzen (1991), within the framework of the Theory of Planned Behavior (TPB), attitude is one of the main predictors of an individual's behavior. Taxpayers' attitudes toward taxes encompass their perceptions of tax obligations, the societal benefits of taxes, and the fairness of the taxation system. Subjective norms refer to taxpayers' perceptions of social pressure to comply or not comply with tax regulations. Subjective norms significantly influence the intention to comply with taxes. Support or pressure from social environments, such as family and colleagues, can increase taxpayers' intentions to fulfill their obligations (Taing & Chang, 2021). Furthermore, Burhanuddin et al. (2025) argued that attitude, subjective norms, and perceived behavioral control positively and significantly affect taxpayer compliance. These findings highlight the importance of social pressure in promoting tax compliance. Prastika and Trisnaningsih (2023) found that subjective norms did not significantly influence taxpayer compliance. This difference indicates that the impact of subjective norms may be influenced by cultural context, type of tax, or taxpayer characteristics. The influence of attitude, subjective norms, and perceived behavioral control on tax compliance, with compliance intention as a moderating variable, has been examined (Alkautsar et al., 2023). The results show that subjective norms influence compliance significantly through compliance intention, emphasizing the mediating role of compliance intention in the relationship between subjective norms and tax compliance behavior.

Another psychological factor influencing tax compliance is perceived behavioral control, defined as an individual's belief in their ability to perform a specific action—in this case, fulfilling tax obligations (Ajzen, 1991). Perceived behavioral control encompasses taxpayers' perceptions of the ease or difficulty in fulfilling tax obligations, such as submitting annual tax returns (SPT) or paying taxes on time. Perceived behavioral control, measured through perceived financial capacity, positively affects the intention to comply with taxes (Hikmah et al., 2024). Taxpayers who feel financially capable are more likely to intend to comply. Hikmah et al. (2024) also emphasized that compliance intention mediates the relationship between attitude, subjective norms, perceived behavioral control, and actual tax compliance behavior. In other words, a positive attitude, supportive subjective norms, and high perceived behavioral control increase the intention to comply, which ultimately encourages actual tax compliance. Compliance intention reflects taxpayers' willingness and readiness to fulfill their tax obligations. It is considered a primary predictor of tax compliance behavior, as tax-paying behavior is generally preceded by a deliberate decision (Fitria, 2024). Compliance intention mediates the relationship between perceived behavioral control and actual tax compliance. Masunga et al. (2021) confirmed that compliance intention plays a significant mediating role in

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determining tax compliance behavior. In other words, higher perceived behavioral control increases compliance intention, which subsequently promotes actual tax compliance. However, more recent research by Sutrisno and Dularif (2022) found that perceived behavioral control does not always significantly influence compliance intention. These differing results suggest that the effect of perceived behavioral control on tax compliance may be influenced by other factors, such as tax knowledge, attitudes toward taxes, and taxpayers' trust in tax authorities. Although studies have examined the effects of attitude, subjective norms, and perceived behavioral control on intention and tax compliance behavior, results remain varied and inconsistent. Some studies found significant effects of all three TPB components on compliance intention, while others found significant effects for only certain components. Moreover, the mediating role of compliance intention in the relationship between attitude, subjective norms, perceived behavioral control, and actual tax compliance behavior is not yet fully understood. This creates a research gap that offers opportunities for further understanding of tax compliance dynamics in Indonesia. This study aims to fill this gap by examining the influence of attitude, subjective norms, and perceived behavioral control on tax compliance through compliance intention as a mediating variable.

METHOD

The research was conducted on Micro and Small Enterprises (MSEs) in East Jakarta due to their significant economic potential and large population compared to other regions in DKI Jakarta, as well as the challenges they face, including limited understanding of tax regulations, low tax awareness, and constrained resources (BPS, 2023). A quantitative research design was employed to examine the causal relationships between independent variables (attitude, subjective norms, and perceived behavioral control), the mediating variable (compliance intention), and the dependent variable (tax compliance), using primary data collected through questionnaires and interviews with MSE owners, supported by secondary data. Data were measured using Likert scales, and structural equation modeling (SEM) was applied for analysis. The study population comprised 388 legally registered MSEs in East Jakarta (62 PTs and 326 CVs), with a sample size of 197 respondents determined using the Slovin formula and convenience sampling. Respondents were screened to ensure they were owners or responsible managers directly involved in financial and tax matters. Demographic data, including age, gender, and educational background, were collected to describe the sample and support the interpretation of research findings, particularly in understanding how psychological and social factors influence tax compliance behavior among MSE actors in an urban context.

RESULTS AND DISCUSSION

Outer Model Assessment

Convergent Validity

The loading factor value describes the strength of the correlation between each measurement item (questionnaire indicator) and the latent variable (construct). An indicator item is considered to meet convergent validity if the loading score for each path between the latent variable and the manifest variable is greater than 0.5 (Hair et al., 2021).

Loading Factors

Table 1. Loading Factor Results

	Tax Compliance	Perceptual Behavior Control	Intention of Compliance	Subjective Norms	Attitude
Kp1	0,774				
Kp2	0,752				
Kp3	0,798				
Kp4	0,771				
Kp5	0,816				
Kpp1		0,819			
Kpp2		0,819			
Kpp3		0,825			
Kpp4		0,837			
Kpp5		0,772			
Kpp6		0,810			

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	Tax Compliance	Perceptual Behavior Control	Intention of Compliance	Subjective Norms	Attitude
Kpp7		0,824			
Kpp8		0,817			
Nk1			0,791		
Nk2			0,737		
Nk3			0,758		
Nk4			0,825		
Nk5			0,772		
Ns1				0,778	
Ns2				0,755	
Ns3				0,818	
Ns4				0,765	
Ns5				0,786	
Ns6				0,779	
Ns7				0,821	
Ns8				0,791	
Si1					0,821
Si2					0,856
Si3					0,812
Si4					0,825
Si5					0,831
Si6					0,849

Source: Processed data results using PLS, 2026

The table above shows that all indicators for each variable have loading factor values greater than 0.5. This indicates that the indicators in this study are statistically valid and meet the rule of thumb established by Hair et al. (2021), i.e., > 0.5, and can be used to measure the constructs in the research.

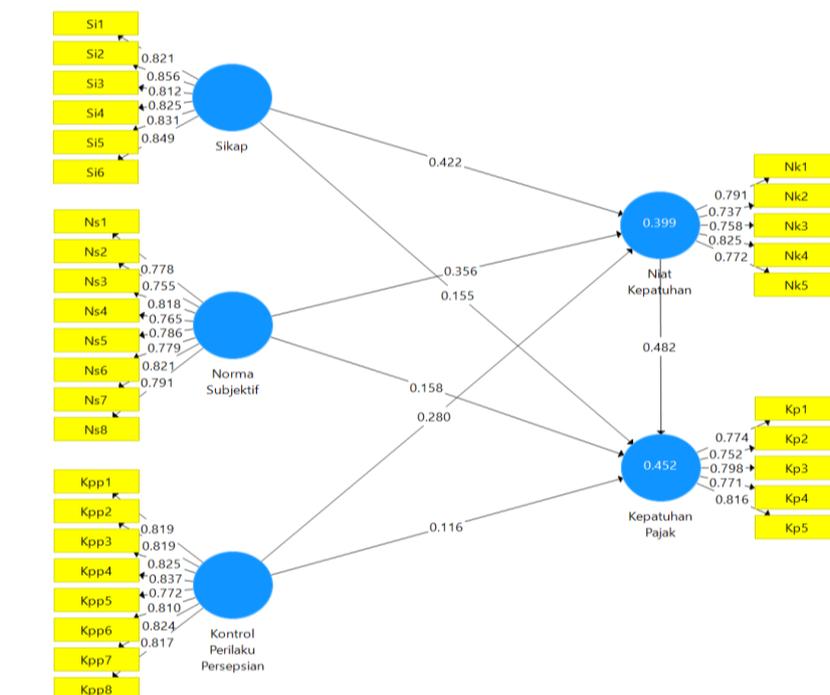


Figure 1. PLS Outer Model Path Diagram

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Construct Validity

The second stage of the outer model analysis is to assess construct validity. Construct validity refers to the extent to which a test measures the theoretical construct underlying the test design. A construct is considered to have good construct validity if the average variance extracted (AVE) value is greater than 0.5 (Jogiyanto, 2016). An AVE value > 0.5 indicates that the probability of an indicator belonging to another construct is low (less than 0.5), so the probability that the indicator converges on the intended construct is high, i.e., above 50 percent (Jogiyanto cited in Abdillah & Hartono, 2016). The construct validity test results using SmartPLS are as follows:

Average Variance Extracted (AVE)

Table 2. AVE Values

	Average Variance Extracted (AVE)
Tax Compliance	0,613
Perceived Behavioral Control	0,665
Compliance Intention	0,604
Subjective Norm	0,619
Attitude	0,693

Source: Processed data results using PLS, 2026

Based on the table above, it can be concluded that the AVE values for all variables in the research analysis model demonstrate good construct validity, as all AVE values exceed 0.5.

Discriminant Validity

Discriminant validity is a test conducted to determine whether each indicator forming a latent variable has a higher loading value on its own construct compared to other latent variables. In discriminant validity testing, the parameter used is that the square root of the AVE for a construct must be higher than the correlations between latent variables, or by examining the cross-loading values (Abdillah & Hartono, 2016). In the cross-loading table, it can be observed that each indicator loads higher on its intended construct than on other constructs. The cross-loading values for each indicator are presented below:

Cross-Loading Values

Table 3. Cross-Loading Values

	Tax Compliance	Perceptual Behavior Control	Intention of Compliance	Subjective Norms	Attitude
Kp1	0,774	0,293	0,514	0,316	0,224
Kp2	0,752	0,143	0,439	0,318	0,283
Kp3	0,798	0,218	0,498	0,228	0,314
Kp4	0,771	0,088	0,503	0,286	0,308
Kp5	0,816	0,177	0,553	0,316	0,298
Kpp1	0,205	0,819	0,174	0,053	-0,132
Kpp2	0,198	0,819	0,209	0,007	-0,067
Kpp3	0,171	0,825	0,257	0,050	-0,082
Kpp4	0,225	0,837	0,208	0,006	-0,055
Kpp5	0,143	0,772	0,232	0,022	-0,014
Kpp6	0,123	0,810	0,201	-0,003	-0,055
Kpp7	0,270	0,824	0,234	0,134	-0,076
Kpp8	0,175	0,817	0,183	0,071	-0,094
Nk1	0,510	0,159	0,791	0,292	0,407
Nk2	0,443	0,156	0,737	0,268	0,341
Nk3	0,494	0,251	0,758	0,313	0,247
Nk4	0,551	0,285	0,825	0,326	0,328
Nk5	0,493	0,162	0,772	0,381	0,336

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	Tax Compliance	Perceptual Behavior Control	Intention of Compliance	Subjective Norms	Attitude
Ns1	0,335	0,074	0,304	0,778	0,127
Ns2	0,214	0,063	0,272	0,755	0,052
Ns3	0,231	0,004	0,308	0,818	0,033
Ns4	0,306	0,024	0,334	0,765	0,086
Ns5	0,337	0,005	0,350	0,786	0,062
Ns6	0,290	0,095	0,317	0,779	0,006
Ns7	0,330	-0,011	0,332	0,821	0,096
Ns8	0,276	0,107	0,331	0,791	0,048
Si1	0,216	-0,075	0,276	0,022	0,821
Si2	0,298	-0,165	0,356	0,114	0,856
Si3	0,184	-0,087	0,280	0,056	0,812
Si4	0,329	-0,048	0,373	0,051	0,825
Si5	0,372	-0,083	0,420	0,100	0,831
Si6	0,346	0,004	0,376	0,055	0,849

Source: Processed data results using PLS, 2026

The table above shows that the loading values of each indicator within a construct are higher than their loading on other constructs, and the indicators cluster within their respective constructs. Therefore, this study demonstrates good discriminant validity.

Composite Reliability

Reliability testing can be assessed using Cronbach’s alpha and composite reliability. A construct is considered reliable if the Cronbach’s alpha value is greater than 0.6 and the composite reliability exceeds 0.7 (Abdillah & Hartono, 2016). Composite reliability measures the true reliability of a variable, whereas Cronbach’s alpha measures the lower bound of a variable’s reliability. As a result, composite reliability values are always higher than Cronbach’s alpha values (Abdillah & Hartono, 2016). The Cronbach’s alpha and composite reliability values for each variable in this study are as follows:

Table 5. Reliability Test Results

	Cronbach's Alpha	Composite Reliability
Tax Compliance	0,842	0,888
Perceived Behavioral Control	0,928	0,941
Compliance Intention	0,836	0,884
Subjective Norm	0,912	0,929
Attitude	0,912	0,931

Source: Processed data results using PLS, 2026

Based on the table above, all constructs in this study have Cronbach’s alpha values greater than 0.6 and composite reliability values exceeding 0.7. This indicates that all constructs are reliable, meaning that each construct in the research model demonstrates internal consistency in the instrument reliability test.

Coefficient of Determination (R²)

The coefficient of determination is used to measure the extent to which a model explains the variation in the dependent variable (Ghozali, 2014). R² values range from 0 to 1. A low R² value indicates that the independent variables explain only a limited variation in the dependent variable, while an R² value approaching 1 indicates that the independent variables provide almost all the information needed to explain and predict the dependent variable. R² values can be interpreted as a percentage by multiplying by 100%. Values above 67% indicate strong explanatory power, values between 33% and 67% indicate moderate explanatory power, and values between 19% and 33% indicate weak explanatory power (Ghozali, 2014). The R² values in this study are presented below:

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Table 6. R-Square Values

	R-square
Tax Compliance	0.452
Compliance Intention	0.399

Source: Processed data results using PLS, 2026

Based on the table above, after converting to percentages, the coefficient of determination for tax compliance is 45.2%, indicating that 45.2% of the variance in tax compliance is explained by the variables in the model, while the remaining 54.8% is influenced by factors outside the research model. For compliance intention, the R² value is 39.9%, meaning that 39.9% of the variance is explained by the model, with 60.1% accounted for by other variables outside the model.

Predictive Relevance

Predictive relevance in the structural model is used to evaluate how well the model and its parameter estimates can predict observed values (Ghozali, 2014). Predictive relevance is assessed through the calculation of Q² as follows:

$$\begin{aligned}
 Q^2 &= 1 - (1 - R^2_1) \times (1 - R^2_2) \\
 &= 1 - (1 - 0,452) \times (1 - 0.399) \\
 &= 1 - (0.548) \times (0.601) \\
 &= 1 - 0.329 \\
 &= 0.671
 \end{aligned}$$

Based on the Q-square calculation above, it can be stated that the model has a predictive relevance value of 0.671, or 67.1%. This indicates that the analysis model possesses good predictive relevance.

Goodness of Fit

Goodness of fit is a test used to assess the suitability or conformity between observed data (observed frequencies) and expected frequencies based on theoretical values. The goodness of fit value can be calculated as follows:

$$\begin{aligned}
 \text{Goodness of fit} &= \sqrt{AVE \times R^2} \\
 &= \sqrt{0.639 \times 0.426} \\
 &= 0.522
 \end{aligned}$$

Based on this calculation, the goodness of fit value in this study is 0.522. The GoF has three criteria: GoF = 0.10 is considered small, GoF = 0.25 is moderate, and GoF = 0.36 is large. The result above indicates that the combined performance of the measurement model and the structural model is large, exceeding 0.36. This demonstrates that the empirical data fit the model well, with no substantial differences between the model and the data, indicating that the model is considered fit (Ghozali, 2011:345).

Hypothesis Testing

The next step is hypothesis testing using the estimation of path coefficients, which can be evaluated based on the T-statistic values. The path coefficient estimates indicate the strength and direction of the relationship between latent variables obtained through the bootstrapping procedure. A measurement item is considered significant if its T-statistic is greater than 1.96 and the p-value is less than 0.05 at a 5% significance level. Meanwhile, the parameter coefficient indicates the direction of influence by observing the positive or negative value of the original sample, as well as the magnitude of the effect of the independent variable on the dependent variable (Ghozali, 2008). The following table presents the path coefficients along with their corresponding T-statistic values.

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Table 6. Path Coefficients

	Original (O)	sample	T statistics (O/STDEV)	P values
Si -> Nk	0.422		8.083	0.000
Ns -> Nk	0.356		7.022	0.000
Kpp -> Nk	0.280		5.326	0.000
Si -> Kp	0.155		2.756	0.006
Ns -> Kp	0.158		2.641	0.000
Kpp -> Kp	0.116		2.032	0.043
Nk -> Kp	0.482		7.555	0.000
Si -> Nk -> Kp	0.203		5.304	0.000
Ns -> Nk -> Kp	0.172		5.281	0.000
Kpp -> Nk -> Kp	0.135		4.300	0.000

Source: Processed data results using PLS, 2026

Based on the path coefficient test results in the table above, the research hypotheses can be evaluated as follows:

1. Effect of Attitude on Compliance Intention

The table indicates that attitude has a positive effect on compliance intention, reflected by a path coefficient of 0.422, a T-statistic of 8.083 (exceeding the critical value of 1.96), and a p-value of 0.000 (< 0.05). These results demonstrate a significant effect. Therefore, it can be concluded that attitude positively and significantly influences taxpayers' intention to comply, and Hypothesis 1 (H1) is accepted.

2. Effect of Subjective Norm on Compliance Intention

The analysis shows that subjective norm positively affects compliance intention, with a path coefficient of 0.356, T-statistic of 7.022 (> 1.96), and p-value of 0.000 (< 0.05). This indicates a statistically significant effect. Hence, subjective norm positively and significantly influences taxpayers' compliance intention, and Hypothesis 2 (H2) is accepted.

3. Effect of Perceived Behavioral Control on Compliance Intention

Perceived behavioral control was found to positively affect compliance intention, with a path coefficient of 0.280, T-statistic of 5.326 (> 1.96), and p-value of 0.000 (< 0.05). Thus, perceived behavioral control positively and significantly affects taxpayers' compliance intention, supporting Hypothesis 3 (H3).

4. Effect of Compliance Intention on Tax Compliance

Compliance intention positively influences tax compliance, as shown by a path coefficient of 0.482, T-statistic of 7.555 (> 1.96), and p-value of 0.000 (< 0.05). These findings confirm a significant effect, indicating that compliance intention is a positive and significant predictor of taxpayers' compliance behavior, supporting Hypothesis 4 (H4).

5. Effect of Attitude on Tax Compliance

The results show that attitude positively affects tax compliance, with a path coefficient of 0.155, T-statistic of 2.756 (> 1.96), and p-value of 0.006 (< 0.05). This indicates that attitude has a significant positive effect on tax compliance, accepting Hypothesis 5 (H5).

6. Effect of Subjective Norm on Tax Compliance

Subjective norm also positively influences tax compliance, with a path coefficient of 0.158, T-statistic of 2.641 (> 1.96), and p-value of 0.000 (< 0.05). This demonstrates a statistically significant effect, confirming Hypothesis 6 (H6).

7. Effect of Perceived Behavioral Control on Tax Compliance

Perceived behavioral control has a positive effect on tax compliance, with a path coefficient of 0.116, T-statistic of 2.032 (> 1.96), and p-value of 0.043 (< 0.05). This indicates a significant positive effect, supporting Hypothesis 7 (H7).

8. Mediating Role of Compliance Intention on the Effect of Attitude on Tax Compliance

Indirect effect testing shows that compliance intention mediates the relationship between attitude and tax compliance, with an indirect path coefficient of 0.203, T-statistic of 5.304 (> 1.96), and p-value of 0.000 (< 0.05). This indicates that a positive taxpayer attitude toward tax obligations fosters the intention to comply, which subsequently enhances tax compliance. Additionally, attitude also has a significant direct effect on tax

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compliance, suggesting that compliance intention serves as a partial mediator, strengthening but not fully replacing the direct effect.

9. Mediating Role of Compliance Intention on the Effect of Subjective Norm on Tax Compliance

The indirect effect analysis confirms that compliance intention mediates the relationship between subjective norm and tax compliance, with a path coefficient of 0.172, T-statistic of 5.281 (> 1.96), and p-value of 0.000 (< 0.05). This indicates that social support, pressure, and the opinions of significant others shape the taxpayer's intention to comply. Subjective norm also has a significant direct effect, demonstrating that compliance intention acts as a partial mediator, reinforcing the effect of social norms on tax compliance.

10. Mediating Role of Compliance Intention on the Effect of Perceived Behavioral Control on Tax Compliance

The results show that compliance intention mediates the effect of perceived behavioral control on tax compliance, with an indirect path coefficient of 0.135, T-statistic of 4.300 (> 1.96), and p-value of 0.000 (< 0.05). This suggests that taxpayers' perceptions of ability, procedural ease, and constraints play a key role in forming the intention to comply. Perceived behavioral control also exerts a significant direct effect on tax compliance, indicating that compliance intention functions as a partial mediator, influencing tax compliance both directly and indirectly.

CONCLUSION

Based on the results of the research, the following conclusions can be drawn:

1. Attitude has a positive and significant effect on compliance intention, indicating that a positive evaluation of taxes as a fair and beneficial obligation strengthens the taxpayer's internal readiness to comply.
2. Subjective norms have a positive effect on compliance intention, affirming that social support and pressure from the surrounding environment reinforce the formation of taxpayers' intention to align their behavior with established compliance standards.
3. Perceived behavioral control has a positive effect on compliance intention, suggesting that perceptions of capability, procedural ease, and understanding of regulations enhance taxpayers' self-confidence in intending to comply.
4. Compliance intention has a positive and significant effect on tax compliance, confirming that compliant behavior is primarily determined by the taxpayer's internal commitment and psychological readiness to fulfill obligations consciously and voluntarily.
5. Attitude has a direct effect on tax compliance, indicating that a highly positive attitude can encourage compliant behavior without necessarily passing through intention as an intermediary variable.
6. Subjective norms have a direct effect on tax compliance, highlighting the role of social norms as an informal control mechanism in promoting actual compliant behavior.
7. Perceived behavioral control has a direct effect on tax compliance, demonstrating that perceptions of ease and administrative capability can directly lead to compliance without significant psychological barriers.
8. Compliance intention mediates the influence of attitude, subjective norms, and perceived behavioral control on tax compliance, serving as a key mechanism that integrates psychological and social factors into consistent compliance behavior, particularly among micro and small enterprise actors in East Jakarta.

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