

## CHAPTER V

### CONCLUSIONS AND IMPLICATIONS

#### A. CONCLUSIONS

Based on the research results that have been described, the following conclusions can be drawn:

1. Institutional Image has a positive effect on the Decision to Pay Tax.
2. Trust has a positive effect on the Decisions to Pay Tax.
3. Institutional Image has a positive effect on Trust.
4. Trust can mediate the influence of Institutional Image on Decisions to Pay Tax

#### B. IMPLICATIONS

From the description of the conclusions above, the author proposes several implications for various parties, namely as follows:

##### 1. **Theoretical Implications**

This research can contribute information and expand knowledge about factors that can influence people's decisions in paying taxes in terms of marketing. The results of this study will add empirical evidence about SOR Theory and references for research recommendations in future studies.

##### 2. **Managerial Implications**

DJP should continue to improve the image of the institution in order to increase the intention to pay taxes, by improving the quality of service and taking firm action if there are DJP employees who commit

violations.

DJP should continue to strive to increase public trust in order to increase the intention to pay taxes, by socializing and being more open about the use of tax proceeds with taxpayers so as to foster a sense of trust

### **C. RESEARCH LIMITATION**

In this study, there are several weaknesses and limitations, although the authors have tried to get perfect results. Due to time constraints, the questionnaire was distributed to MSMEs owner who have NPWP where the target respondents did not match the initial criteria, there are MSMEs registered as Taxpayers at KPP Pratama Purwokerto. Changes in respondent criteria are not in accordance with the problems discussed.

