Analysis of the Influence of Tax Knowledge, Quality of Tax Services, Firmness of Tax Sanctions, and Level of Education on Taxpayer Motivation at KPP Pratama South Makassar

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Keywords:	Abstract
	This research aims to test. Analysis of the Influence of Tax Knowledge, Quality of Tax Services, Firmness of Tax Sanctions, Level of Education on Taxpayer Motivation at Kpp Pratama South Makassar. The data in this research were obtained from taxpayers registered at KPP Pratama South Makassar in 2022, namely individual taxpayers who were willing to become respondents. This research uses primary data by conducting direct research in the field by giving questionnaires/statement sheets to respondents and sampling using the Siovin formula with a total of 100 taxpayers as respondents. Data analysis techniques were carried out using descriptive statistical analysis and SPSS 26.0. The results of the research show that the influence of tax knowledge has a positive and significant effect on taxpayer motivation, the quality of tax services has a positive and significant effect on taxpayer motivation, the strictness of tax sanctions has a positive and significant effect on taxpayer motivation and the level of education has a negative and insignificant effect on taxpayer motivation. Tax.

1. Introduction

Indonesia is a country where 80% of the government's expenditure is financed by taxes. The source of state revenue, which can be sustainably collected from the people and optimally developed according to the government's needs, infrastructure development, and the condition of its society, is derived from taxes. However, according to Erawati and Pelu (2021), Indonesia has yet to reach its tax revenue target. Despite various policies and facilities provided by the government to increase taxpayer compliance in reporting and paying their tax obligations, the target has not been met.

Taxes are one of the main sources of state revenue. However, the government's targets have not yet achieved optimal results. National development, which has been outlined by the government, aims to ensure the welfare of all citizens and to establish Indonesia as an independent nation. Economic independence without assistance from other countries is a key indicator often used to determine a nation's position in international relations (Indonesian Tax Review Vol.VII, Edition 2, 2007). In line with the aspiration to become an independent nation, the government must increase state revenue, part of which comes from taxes.

Currently, several aspects influence taxpayer motivation, including factors related to the taxpayer's personal characteristics and the tax authorities. The taxpayer's personal factors include religious beliefs, family influences, demographics, social and environmental factors, culture, as well as individual factors like motivation and confidence. Meanwhile, factors from the tax authorities include the tax administration system, tax authority, services provided by tax officers, and tax audit procedures (Yustrianthe, R. 2024).

The government, through the Directorate General of Taxes (DGT), continues to strive to improve the welfare of its citizens through the taxation sector. One of the government's efforts is to reform the tax system with the introduction of Law No. 28 of 2007 concerning General Provisions and Procedures for Taxation (KUP), which states that the tax payment system has shifted from the official assessment system to the self-assessment system. According to Fidel (2010), "The Self-Assessment System is a tax collection system that grants authority,

trust, and responsibility to taxpayers to calculate, account for, pay, and report the taxes they owe." Thus, this reform requires all taxpayers to play an active role in fulfilling their tax obligations.

Attribution Theory can be a supporting factor in this research, where taxpayer motivation is linked to the attitudes of taxpayers in assessing taxes themselves. A person's perception of how to judge others is greatly influenced by internal and external conditions. According to Putra (2024), Attribution Theory states that when individuals observe someone's behavior, they try to determine whether it is caused by internal or external factors. Internal behavior refers to actions that are under the individual's control, while external behavior refers to actions caused by outside factors, meaning the individual is compelled to behave due to the situation.

Makassar City, as the capital of South Sulawesi and an economic hub in eastern Indonesia, has experienced rapid economic growth. As an economic center, Makassar can serve as the engine for economic growth in South Sulawesi and surrounding areas. The increased investment and economic activity in the city can drive growth in major economic sectors, such as industry, trade, and services. Makassar has an interest in improving efficiency and transparency in the taxation system to support sustainable economic growth. The phenomenon of tax knowledge can be seen in the fact that many taxpayers still fail to meet their obligations to pay taxes.

Taxes are one of the largest sources of state revenue, and therefore, taxpayer motivation and compliance in fulfilling their tax obligations are critical to the stability of the nation's economy. There have been cases involving tax officials that have led to taxpayer skepticism regarding the use of their tax payments. Taxpayers do not want their payments to be misused by tax officials. Because of such incidents, the Directorate General of Taxes needs to reform itself to rebuild taxpayer awareness. The public must be aware of their role as citizens and uphold the 1945 Constitution as the legal foundation for the nation's governance. If the public understands the benefits and functions of taxes, especially with the accompanying tax sanctions, they will be more likely to comply with tax obligations. Therefore, the researcher is interested in studying "An Analysis of the Influence of Tax Knowledge, Tax Service Quality, Tax Sanction Enforcement, and Education Level on Taxpayer Motivation (Case Study at the South Makassar Primary Tax Office)."

2. Literature Review
2.1 Attribution Theory

Attribution Theory connects taxpayer motivation with their attitudes in assessing taxes themselves. An individual's perception in evaluating others is strongly influenced by both internal and external conditions. Putri and Putra, I.C. (2024) explain that Attribution Theory asserts when individuals observe someone's behavior, they attempt to determine whether the behavior is driven by internal or external factors. Internal behavior is that which is under the individual's personal control, while external behavior is influenced by external factors, meaning the individual is compelled to act due to external circumstances. (Marsuni, 2023)

2.2 Knowledge

Knowledge is information or understanding that a person knows or is aware of. It includes, but is not limited to, descriptions, hypotheses, concepts, theories, principles, and procedures that are probably Bayesian true or useful (Meliono et al., 2007). In another sense, knowledge refers to the phenomena encountered and acquired by humans through sensory observation. Knowledge emerges when an individual uses their senses or intellect to recognize an object or event that they have never seen or experienced before.

2.3 Tax Service Quality

Quality impacts every aspect of an organization, as it is essentially the emotional

experience given to customers, motivating them to form relationships with the company or organization. Quality can be defined as the ability of a good or service to meet or exceed the expectations and needs of customers (Romy & Ardansyah, M., 2022).

2.4 Education

The level of education refers to the tax knowledge of taxpayers, measured by how much of the public's understanding of taxation, through both formal and informal tax education, positively influences taxpayers' awareness of their obligations to pay taxes. Nurmantu (2005:32) states that the higher the level of education or tax knowledge of taxpayers, the easier it is for them to understand tax regulations, and the more likely they are to fulfill their tax obligations, thus becoming compliant. The essence of education is the effort to develop the personality and abilities of humans, both inside and outside school.

2.5 Strictness of Tax Sanctions

Tax sanctions ensure that tax laws and regulations (tax norms) are adhered to. In other words, tax sanctions serve as a preventive tool to ensure that taxpayers comply with tax norms (Mardiasmo, 2009). Tax law recognizes two types of sanctions: administrative sanctions and criminal sanctions. Violations of tax norms can be penalized with administrative sanctions, criminal sanctions, or both.

2.6 Taxpayer Motivation

The term "motive" is often equated with "drive" or "urge." This drive or force represents the mental and physical effort to act. Therefore, the motive is a driving force that compels an individual to behave in a certain way, with specific goals in mind (Fadillah, 2024).

3. Research Methods

This research employs a quantitative method that examines a specific population or sample using statistical data analysis to test a given hypothesis. The research was conducted at the South Makassar Primary Tax Service Office. The population for this study consists of individual taxpayers registered at the South Makassar Primary Tax Service Office in 2022, totaling 925,379 taxpayers. Given the large population size, the sample size was determined using the Slovin formula (Sujarweni, 2016). Based on the Slovin formula, the maximum sample size for this study is 100 individual taxpayers.

This study utilizes primary data. The primary data source in this research was obtained directly from food and beverage SMEs in Makassar City through responses to a questionnaire. The analysis requirements include normality testing, multicollinearity testing, and heteroscedasticity testing. The data analysis technique used in this study is multiple regression analysis.

4. Results and Discussion
4.1 Research Results
4.1.1 Descriptive Statistics Test Results

In this study, the researcher used descriptive statistics to provide information regarding the description or details of the variables in the study. The data details were obtained from the sample size, minimum value, maximum value, mean, and standard deviation of the variables: Knowledge of Tax, Quality of Tax Services, Strictness of Tax Sanctions, Education Level of Taxpayers, and Motivation of Taxpayers.

Table 1: Descriptive Statistics Test Results

Descriptive Statistics	N	Minimum	Maximum	Mean	Std. Deviation
Knowledge of Tax (X1)	100	3.43	5.00	4.4086	0.43503
Quality of Tax Services (X2)	100	2.67	5.00	4.2889	0.47088
Strictness of Tax Sanctions (X3)	100	2.00	5.00	4.2267	0.51874
Education Level of Taxpayer (X4)	100	3.60	5.00	4.3020	0.36680
Motivation of Taxpayer (Y)	100	2.13	5.00	4.6838	0.50056
Valid N (listwise)	100				

Source: Data processed using SPSS 26, 2024

Explanation of the Descriptive Statistics Results:

a. Knowledge of Tax (X1) Based on Table 1, X1 has a minimum value of 3.43, a maximum value of 5.00, and a mean of 4.4086, indicating a scale of agreement toward the statement. The standard deviation shows a deviation of 0.43503.

b. Quality of Tax Services (X2) Based on Table 1, X2 has a minimum value of 2.67, a maximum value of 5.00, and a mean of 4.2889, indicating a scale of agreement toward the statement. The standard deviation shows a deviation of 0.47088.

c. Strictness of Tax Sanctions (X3) Based on Table 1, X3 has a minimum value of 2.00, a maximum value of 5.00, and a mean of 4.2267, indicating a scale of agreement toward the statement. The standard deviation shows a deviation of 0.51874.

d. Education Level of Taxpayer (X4) Based on Table 1, X4 has a minimum value of 3.60, a maximum value of 5.00, and a mean of 4.3020, indicating a scale of agreement toward the statement. The standard deviation shows a deviation of 0.36680.

e. Motivation of Taxpayer (Y) Based on Table 1, Y has a minimum value of 2.13, a maximum value of 5.00, and a mean of 4.6838, indicating a scale of strong agreement toward the statement. The standard deviation shows a deviation of 0.50056.

4.1.2 Validity Test Results

The validity test is used to measure whether a questionnaire is valid or not as a research instrument. A questionnaire is considered valid if the questions in the questionnaire are able to reveal something that is being measured by the questionnaire (Sunyoto, 2011:72).

Table 2: Validity Test Results

Question Item	Pearson Correlation	r-table	Status
X1			
X1.1	0.810**	0.1966	VALID
X1.2	0.366**	0.1966	VALID
X1.3	0.423**	0.1966	VALID
X1.4	0.733**	0.1966	VALID
X1.5	0.768**	0.1966	VALID
X1.6	0.855**	0.1966	VALID
X1.7	0.844**	0.1966	VALID
X2			
X2.1	0.570**	0.1966	VALID
X2.2	0.629**	0.1966	VALID
X2.3	0.564**	0.1966	VALID
X2.4	0.272**	0.1966	VALID
X2.5	0.466**	0.1966	VALID
X2.6	0.706**	0.1966	VALID
X2.7	0.851**	0.1966	VALID
X2.8	0.815**	0.1966	VALID
X2.9	0.796**	0.1966	VALID
X3			
X3.1	0.886**	0.1966	VALID
X3.2	0.765**	0.1966	VALID
X3.3	0.789**	0.1966	VALID
X3.4	0.680**	0.1966	VALID
X3.5	0.805**	0.1966	VALID
X3.6	0.759**	0.1966	VALID
X4			
X4.1	0.805**	0.1966	VALID
X4.2	0.655**	0.1966	VALID
X4.3	0.723**	0.1966	VALID
X4.4	0.723**	0.1966	VALID
X4.5	0.238*	0.1966	VALID

Y			
Y1	0.566**	0.1966	VALID
Y2	0.701**	0.1966	VALID
Y3	0.733**	0.1966	VALID
Y4	0.643**	0.1966	VALID
Y5	0.682**	0.1966	VALID
Y6	0.597**	0.1966	VALID
Y7	0.760**	0.1966	VALID
Y8	0.700**	0.1966	VALID

Source: Data processed using SPSS 26, 2024

Based on Table 2, it can be concluded that all the items for the variables of knowledge about tax, quality of tax services, strictness of tax sanctions, education level of taxpayers, and motivation of taxpayers have Pearson correlation values greater than the r-table (r > 0.1966). Therefore, it can be concluded that all the question items in this study are valid.

4.1.3 Reliability Test Results

Reliability is a tool used to measure the consistency of a questionnaire as an indicator of the variable being studied (Sunyoto, 2011:67). A questionnaire is considered reliable if the answers to the questions are consistent. The reliability test in this study was conducted using Cronbach's Alpha with the help of SPSS 26.0 software.

Table 3: Reliability Test Results

Variable	Cronbach's Alpha	Status
Knowledge of Tax	0.819	Reliable
Quality of Tax Services	0.810	Reliable
Strictness of Tax Sanctions	0.873	Reliable
Education Level of Taxpayer	0.753	Reliable
Motivation of Taxpayer	0.828	Reliable

Source: Data processed using SPSS 26, 2024

Table 3 shows that the variables of knowledge about tax, quality of tax services, strictness of tax sanctions, education level of taxpayers, and motivation of taxpayers all have Cronbach's Alpha values above 0.6, which indicates that all variables are reliable.

4.1.4 Normality Test Results

The normality test aims to assess whether the data used in the regression model follows a normal distribution. In this study, the normality test was performed using the Kolmogorov-Smirnov method.

Table 4: Normality Test Results

Variable	Kolmogorov-Smirnov Z	Sig.	Status
Knowledge of Tax	0.085	0.072	Normal
Quality of Tax Services	0.108	0.083	Normal
Strictness of Tax Sanctions	0.086	0.123	Normal
Education Level of Taxpayer	0.106	0.056	Normal
Motivation of Taxpayer	0.085	0.064	Normal

Source: Data processed using SPSS 26, 2024

Based on the results from Table 4, all variables show a significant value greater than 0.05, indicating that the data for each variable follows a normal distribution.

4.1.5 Multiple Linear Regression Test Results

The multiple linear regression analysis was conducted to determine the influence of knowledge of tax, quality of tax services, strictness of tax

sanctions, and education level of taxpayers on the motivation of taxpayers.

Table 5: Multiple Linear Regression Test Results

Variable	Coefficient (B)	Std. Error	t-Statistic	Sig.
Constant	0.105	0.213	0.494	0.623
Knowledge of Tax (X1)	0.541	0.087	6.222	0.000
Quality of Tax Services (X2)	0.325	0.103	3.160	0.002
Strictness of Tax Sanctions (X3)	0.446	0.092	4.847	0.000
Education Level (X4)	-0.395	0.107	-3.692	0.000

Source: Data processed using SPSS 26, 2024

4.2 Research Discussion

4.2.1 Influence of Knowledge of Tax on Taxpayer Motivation

The hypothesis testing results indicate that knowledge of tax has a positive and significant impact on taxpayer motivation. The better the knowledge of tax, the higher the motivation of taxpayers. Sufficient tax knowledge allows taxpayers to better understand the benefits, procedures, and the importance of paying taxes, which in turn increases their compliance and motivation. Therefore, efforts to enhance taxpayers' knowledge through education and easily accessible information are crucial to support better tax compliance.

Tax knowledge is the process through which taxpayers understand and are aware of tax regulations and obligations to contribute to the state for financing national needs and development. Hence, the broader an individual's knowledge, the greater their motivation to fulfill their tax obligations.

Previous studies, such as Fery Istanto's (2010) research entitled *"Analysis of the Influence of Knowledge of Tax, Quality of Tax Services, Strictness of Tax Sanctions, and Education Level on Taxpayer Motivation to Pay Taxes,"* showed that knowledge of tax significantly influences taxpayer motivation. Similarly, Friska Agustina Naibaho (2020) in her study *"The Influence of Tax Knowledge, Quality of Tax Services, and Tax Sanctions on Taxpayer Motivation with Taxpayer Awareness as a Moderating Variable at KPP Pratama Medan Belawan,"* found that tax knowledge has a positive and significant effect on individual

taxpayer motivation. This suggests that when taxpayers have extensive knowledge about taxes, their motivation to pay taxes increases.

4.2.2 Influence of Tax Service Quality on Taxpayer Motivation

The hypothesis testing results show that the quality of tax services has a positive and significant effect on taxpayer motivation. The better the quality of tax services, the higher the motivation of taxpayers. Quality tax services encompass various aspects such as speed and accuracy of service, friendliness of tax officers, ease of access to information, and efficiency in administrative processes. With good service, taxpayers feel more valued and supported, which motivates them to comply with their tax obligations. Therefore, improving the quality of tax services is essential to encourage tax compliance. This can be achieved through training for tax officers, enhancing information technology systems, and providing responsive and accessible services.

Previous research by Fery Istanto (2010), titled *"Analysis of the Influence of Tax Knowledge, Tax Service Quality, Tax Sanctions, and Education Level on Taxpayer Motivation,"* indicated that the quality of tax services significantly affects taxpayer motivation to pay taxes. Similarly, Yunita Isna Rarti (2018) in *"Analysis of the Influence of Tax Knowledge, Socialization, Service, Tax Sanctions, and Education Level of Taxpayers on Property Tax Awareness"* found that the quality of service positively affects taxpayers' awareness of paying property taxes. Friska Agustina Naibaho (2020), in her research on KPP Pratama Medan

Belawan, also confirmed that quality tax services have a positive and significant effect on individual taxpayer motivation, highlighting that well-delivered services—both online and offline—motivate taxpayers to fulfill their obligations.

4.2.3 Influence of Tax Sanction Strictness on Taxpayer Motivation

The hypothesis testing results indicate that the strictness of tax sanctions positively and significantly affects taxpayer motivation. The clearer and stricter the sanctions, the higher the motivation of taxpayers to fulfill their tax obligations. Strict sanctions can increase taxpayers' awareness and push them to comply with tax regulations, thereby enhancing their motivation to pay taxes.

In the study by Andi Rustam and Saida Said (2018), titled *"Perception of Tax Sanctions on Personal Taxpayer Compliance at KPP Pratama South Makassar,"* it was found that tax sanctions significantly influenced taxpayer compliance. When taxpayers perceive high sanctions, they are motivated to comply with tax regulations. The study suggests that taxpayers comply with tax obligations because they understand the detrimental consequences of tax sanctions. Conversely, Yunita Isna Rarti (2018) found that tax sanctions did not significantly affect taxpayers' awareness of paying property taxes (PBB P2).

4.2.4 Influence of Education Level on Taxpayer Motivation

The hypothesis testing results indicate that the education level of taxpayers negatively and insignificantly affects taxpayer motivation. Taxpayers with higher education levels tend to have different expectations or dissatisfaction with the taxation system, perceiving it as ineffective or failing to meet their expectations. This can lead to a decrease in their motivation to comply with tax regulations. The findings suggest that policies solely relying on improving taxpayer education may not be sufficient to enhance motivation. Other factors that might have a greater impact should be considered.

As shown in Fery Istanto's (2010) study, *"Analysis of the Influence of Knowledge of Tax, Quality of Tax Services, Strictness of Tax Sanctions, and Education Level on Taxpayer Motivation,"* the education level of taxpayers does not significantly affect their motivation to pay taxes. Similar findings were reported by Arif Rahman (2018) and Yunita Isna Rarti (2018), who concluded that the education level does not significantly influence taxpayers' behavior in paying taxes.

5. Closing
5.1 Conclusion

Based on the research data, the hypothesis testing results, and the analysis conducted, the conclusions of this study are as follows:

a. The hypothesis test results show that knowledge about taxes has a positive and significant impact on taxpayer motivation. The better the understanding of tax-related knowledge, the higher the motivation of taxpayers. Sufficient knowledge helps taxpayers understand the benefits, procedures, and importance of paying taxes, which in turn enhances their compliance and motivation.

b. The hypothesis test results show that the quality of tax services has a positive and significant impact on taxpayer motivation. The better the quality of tax services, the higher the motivation of taxpayers. Quality tax services encompass aspects such as speed and accuracy of service, friendliness of tax officers, easy access to information, and efficiency in administrative processes.

c. The hypothesis test results show that the firmness of tax sanctions has a positive and significant impact on taxpayer motivation. The clearer and firmer the tax sanctions, the higher the motivation of taxpayers to fulfill their tax obligations.

c. The hypothesis test results show that the level of education of taxpayers has a negative and insignificant impact on taxpayer motivation. Taxpayers with higher education levels tend to have different expectations or

satisfaction regarding the taxation system. They feel that the tax system does not meet their expectations or is ineffective, which can negatively affect their motivation.

5.2 Suggestions

Based on the conclusions above, the following suggestions are made:

a. The government or tax authorities need to evaluate and possibly revise their socialization and educational approaches. They might need to integrate a more holistic approach to improve taxpayer motivation. The motivation of taxpayers should still be a priority for KPP Makassar Selatan, as it could lead to a double benefit when combined with the quality of tax services to enhance taxpayer motivation, which, in turn, would indirectly increase tax revenue. Future research could consider adding other variables that may influence taxpayer motivation. Additionally, exploring the implementation of tax sanctions to ensure they align with the goals of the Directorate General of Taxes would be beneficial.

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