THE EFFECT OF TAXPAYER AWARENESS, TAX SANCTIONS, QUALITY OF TAX SERVICES, AND LEVEL OF EDUCATION ON TAXPAYER'S MOTIVATION TO FULFILL ITS OBLIGATIONS

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Abstract

This purpose of this research is to know the effect of taxpayers awareness, tax sanctions, tax service quality, and education level to the motivation of personal taxpayers in fulfilling tax obligations. The sample of this research came from of 100 correspondences who are all registered as individual taxpayers in Pasar Rebo Tax Office. Sampling using accidental sampling with a significance level uses is 0.05. Based on the results of the study shows that taxpayers awareness has a positive effect on the motivation of personal taxpayers in fulfilling tax obligations, tax santions has a positive effect on the motivation of personal taxpayers in fulfiling tax obligations, tax service quality has a positive effect on the motivation of personal taxpayers in fulfilling tax oblogations, and education level effect on the motivation of personal taxpayers in fulfilling tax obligations.

Keywords: Motivation Of Personal Taxpayers In Fulfilling Tax Obligations, Taxpayers Awareness, Tax Sanctions, Tax Service Quality, Education Level, Motivation Of Personal Taxpayers In Fulfilling Tax Obligations.

Abstrak

Penelitian ini dilakukan untuk mengetahui pengaruh kesadaran wajib pajak, sanksi pajak, kualitas pelayanan pajak, dan tingkat pendidikan terhadap motivasi wajib pajak untuk memenuhi kewajibannya. Sampel dalam penelitian ini sebanyak 100 responden yang merupakan wajib pajak orang pribadi yang terdaftar di Kantor Pelayanan Pajak Pratama Jakarta Pasar Rebo. Pengambilan sampel menggunakan teknik *accidental sampling* dengan tingkat signifikasi yang digunakan 0,05. Berdasarkan hasil penelitian ini menunjukkan kesadaran wajib pajak berpengaruh positif terhadap motivasi wajib pajak untuk memenuhi kewajibannya, sanksi pajak berpengaruh positif terhadap motivasi wajib pajak untuk memenuhi kewajibannya, kualitas pelayanan pajak berpengaruh positif terhadap motivasi wajib pajak untuk memenuhi kewajibannya, dan tingkat pendidikan berpengaruh positif terhadap motivasi wajib pajak untuk memenuhi kewajibannya.

Kata Kunci: Motivasi Wajib Pajak Untuk Memenuhi Kewajibannya, Kesadaran Wajib Pajak, Sanksi Pajak, Kualitas Pelayanan Pajak, Tingkat Pendidikan.

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PENDAHULUAN

For the prosperity of the Indonesian people, development is of utmost importance, such as the construction of toll roads for people with rapid mobility. During Jokowi's administration, infrastructure development was accelerated because infrastructure is the cornerstone for leading industrialized nations, such as those in Europe. However, building a state's infrastructure is extremely expensive. Consequently, the government must maximize state revenues, including tax revenue.

According to Soeparman, taxes are contributions in the form of money or goods that are collected by the government in accordance with legislative requirements to cover the costs of creating communal goods and services for the purpose of promoting the public welfare (Mustaqiem, 2014). The greatest source of state revenue is taxes; hence, the government should maximize tax collections. Based on the performance report data of the Directorate General of Taxes, which documented the total realization of tax revenue receipts in Indonesia for the period 2016-2020, table 1 provides the following information.

Table 1. Government Revenue Budget 2016-2020

Year	2016	2017	2018	2019	2020
Target (in trillion rupiah)	1,355.20	1,283.57	1,424.00	1,577.56	1,198.82
Realization (in trillion rupiah)	1,105.73	1,151.03	1,315.51	1,332.06	1,069.98
Capaian	81.59%	89.67%	92.23%	84.44%	89.25%

Sumber: Laporan Kinerja Direktorat Jenderal Pajak 2018 & 2020

According to Table 1 It can be seen that tax revenues increase every year, with 2016 tax revenues at 1,105.73, 2017 tax revenues at 1,151.03, 2018 tax revenues at 1,315.51, 2019 tax revenues at 1,332.06, and 2020 tax revenues at 1,069.98. This is integral to the Directorate General of Taxes' responsibility in implementing tax reform. The first tax reform in Indonesia occurred in 1983 when an official assessment system was replaced with a self-assessment system. A tax collecting method that empowers taxpayers to determine the amount of tax they owe on their own (Dewi & Supadmi, 2019). Despite the fact that the realization of tax income always increases from year to year, there are always sub-target accomplishments.

Taxpayer compliance affects the level of tax collections. Using data from the Directorate General of Taxes' performance report, table 2 illustrates that the percentage of individual and business taxpayers who file annual income tax returns is still below the 2020 target.

Table 2. Taxpayer Compliance in Year 2020

Key Performance Indicator	Target	Realization
Percentage level of compliance with the submission of Annual Income Tax Return for Individual and Corporate Taxpayers	80%	77.63%

In the 2020 performance report of the Directorate General of Taxes, the percentage of compliance with the annual SPT filing by individual and business taxpayers reached 77.63% (14,754,855 SPT) of the objective of 80%. (15,205,435). SPT), then an additional 450,580 SPT are required to reach the objective. Noncompliance with tax requirements is caused by a lack of taxpayer understanding and motivation to perform their responsibilities (Andriyani, 2016). Because motivation is an inner drive that compels us to act, drives us to attain particular goals, and keeps us engaged in specific activities, it is a driving force. If society has a positive image of taxation, people will be more motivated to pay taxes (Cimberly et al., 2018).

As a tax institution, the Directorate General of Taxes must examine the issue of taxpayer incentive to complete their duties. Consequently, the Directorate General of Taxes is obligated to promote the incentive of taxpayers to meet their duties, which can be influenced by a number of circumstances. It is believed that factors such as taxpayer knowledge, tax sanctions, quality of tax services, and degree of education influence the incentive of taxpayers to perform their commitments. These factors have been researched by earlier researchers, however the outcomes of those studies differ.

The taxpayer awareness component in Abdullah and Nainggolan's (2018) research indicates that taxpayer awareness has a substantial effect on motivation to pay taxes, however Sari et al (2016) .'s research indicates that awareness of paying taxes has a negative effect on taxpayer motivation. To increase the incentive of taxpayers to perform their obligations, it is necessary to increase taxpayer awareness. Taxpayer awareness is the capacity of taxpayers to know, comprehend, and willingly comply with tax regulations (Ari et al., 2021).

In addition, the research findings of Ariani & Utami (2016) and Erawati & Pelu (2021) indicate that tax punishments have a favorable effect on taxpayer motivation to pay taxes. While the findings of Agustina et al. (2020) and Ari et al. (2021) indicate that tax sanctions have no influence and are insignificant on the incentive of taxpayers to meet their responsibilities, this is due to the fact that tax punishments are so minor that taxpayers do not care how much they receive. Whoever violates tax rules and regulations will be subject to tax penalties imposed by other taxpayers. The severity of the infringement determines the severity of the sanctions imposed on the taxpayer.

Cimberly et al. (2018) and R. P. Sari et al. (2019) found that the quality of tax services has a positive and statistically significant impact on people's incentive to pay taxes. Then, the findings of Erlindawati & Novianti (2020) contrasted the findings of Cimberly et al. (2018), which concluded that the level of service did not have a substantial impact on people's incentive to pay taxes. The quality of tax services can be determined based on the taxpayer's judgment of whether or not the service obtained meets their expectations. If the quality of service meets the taxpayer's expectations, the taxpayer will experience satisfaction. As a means of enhancing the quality of tax services, it is possible to do so in a number of ways, including enhancing the quality and technical skills of tax employees, enhancing infrastructure such as the expansion of Integrated Service Places (TPT), and utilizing information systems and technology to make it easier for taxpayers to fulfill their obligations (Jaya, 2019).

The level of education is the final aspect that determines the motivation of taxpayers to complete their commitments. Erlindawati and Novianti (2020) conclude, based on research findings, that the level of education has a considerable impact on the motivation of taxpayers to meet their obligations. According to research conducted by Khoiriah and Karmiyati (2020), the level of education has no effect on the motivation of taxpayers to meet their commitments. Education is essential for enhancing human resources because it facilitates the transfer of knowledge necessary for taxpayers to comprehend and comprehend the purpose of taxation. According to Husen (2018), moral quality can be improved by education, such that a person's behavior conforms to the applicable standards (rules).

The researcher is interested in studying "The Influence of Taxpayer Awareness, Tax Sanctions, Quality of Tax Services, and Education Level on Taxpayers' Motivation to Fulfill Their Obligations" based on the preceding description.

Literature Review
The Theory of Prepared Behavior
In 1991, Azjen introduced the theory of planned conduct. This theory is used to investigate the intention-influenced behavior of individuals as taxpayers who complete their commitments. There are three components that contribute to the emergence of the intention to act, namely:
1) Behavior beliefs
2) Normative beliefs
3) Control beliefs.

Social Theory of Learning
This theory posits that an individual can acquire social skills through direct observation and experience. Bandura, cited by A. T. Sari et al. (2016), states that a person's social learning process consists of:
1) Attention process.
2) The procedure of confinement.

3) Process of motor reproduction
4) Strengthening methodology.

Tax

According to Law no. 28 of 2007, a taxpayer's payment to the state is coercive in nature and owed by an individual or entity, without receiving a direct benefit, and is used to fund the state's needs for the greatest prosperity of the people.

Taxes serve two purposes, namely:

1) Taxes are one form of government revenue that can be used to fund both routine and development expenses.
2) Regular function, taxes as a weapon for regulating or implementing government policies in the social and economic spheres, and for achieving particular objectives beyond the financial sector.

Taxpayers' motivation to meet their responsibilities

Motivation is the force that moves, directs, and reinforces conduct (Sarinah & Mardalena, 2017). There are two fundamental types of motivation: extrinsic motivation and intrinsic motivation. Extrinsic motivation originates from outside a person, then pushes that person to develop and foster a motivational spirit in order to modify all of his present attitudes in a positive manner. Intrinsic motivation, on the other hand, is motivation that is born, grows, and develops within an individual, thereby influencing him to accomplish something valuable and significant (Fahmi, 2018).

Taxpayer Education

Taxpayer awareness is the understanding by the taxpayer of the meaning, function, and purpose of paying taxes to the state (Agustina et al., 2020). There are six elements that contribute to the low tax awareness of taxpayers.

1) Lack of public confidence in the General Directorate of Taxes.
2) Lack of public confidence in the government
3) Individual indifference
4) People are unaware of the purpose of taxes.
5) There are tax collection losses (Corruption).
6) Restrictions on access.

Given the causes contributing to poor taxpayer awareness, efforts can be made to increase taxpayer awareness through campaigns, public service advertising, or by educating the public through educational institutions about tax awareness (Aljavier, 2019).

Fiscal Sanction

Tax sanctions are a guarantee that the terms of tax rules and regulations will be adhered to / followed / obeyed, or in other words, they serve as a deterrent to ensure that taxpayers do not breach tax laws (Ariani & Utami, 2016). There are two potential punishments for taxpayers who break tax law: administrative sanctions or criminal sanctions, or both administrative and criminal sanctions. Contrary to administrative punishments, which consist of interest, fines, and hikes, taxpayers who breach the law are subject to criminal sanctions, which include imprisonment.

Tax Service Excellence

The quality of tax services is always within the bounds of achieving service requirements that can be accounted for and carried out with high motivation and sustainability (Bahri et al., 2018). The Directorate General of Taxes seeks to serve taxpayers with superior service. Excellent service is synonymous with the best service. The Directorate General of Taxes modernizes tax administration by adopting good governance and great service to taxpayers. This involves organizational reform, business process improvement, and human resources (HR).

Degree of instruction

The degree of education is the educational attainment of a person, from early childhood education to graduate school (Khoiriah & Karmiyati, 2020). According to Husen Hasan (2005), developing one's self-worth through education entails the following factors:

1) Enhancing the caliber of thought (intelligence, ability, analysis, creativity, and visionary).
2) Increased moral virtue (taqwa, honesty, steadfastness, justice, and responsibility).
3) Enhance the caliber of work (skills, professional, and efficient).
4) Enhancing the standard of living (material and spiritual well-being, peace from the protection of dignity and self-esteem).

Hypotheses and a Theoretical Framework

The purpose of this study was to see how the independent variables of taxpayer knowledge (X1), tax sanctions (X2), tax service quality (X3), and education level (X4) affected taxpayer motivation to meet their commitments (Y).

The Impact of Taxpayer Awareness on Taxpayer Motivation to Meet Their Financial Obligations

Taxpayer knowledge is required for calculating, paying, and reporting taxes following the establishment of the self-assessment system. Taxpayers' awareness is a key aspect in making tax payments because they understand or are aware of the importance of taxes and do not feel disadvantaged by paying taxes since they see the benefits for themselves, such as the construction of bridges in their community.

According to previous study by Abdullah & Nainggolan (2018) and Agustina et al. (2020), taxpayer awareness has a considerable impact on taxpayer incentive to comply with their obligations.
H1: Taxpayer Awareness Has an Impact on Taxpayer Motivation to Meet Their Obligations

The Impact of Tax Sanctions on Taxpayers' Motivation to Meet Their Obligations

Tax penalties are intended to serve as a deterrent to taxpayers who break tax laws and regulations. Administrative fines and criminal sanctions are the two types of tax penalties. Administrative fines are payments to compensate the state for losses incurred as a result of tax law violations. The criminal sanction is an incarceration sentence. The severity of the penalties will be proportional to the severity of the infraction.

Ariani & Utami (2016) and Erawati & Pelu (2021) conducted studies on the impact of tax penalties on taxpayer incentive to comply with their duties. This can be explained by the fact that taxpayers are more driven to pay their taxes than to face potentially harmful tax penalties.
H2: Tax Sanctions Have an Impact on Taxpayers' Motivation to Meet Their Financial Obligations
The Impact of Tax Service Quality on Taxpayer Motivation to Meet Their Financial Obligations

The Directorate General of Taxes has revolutionized tax administration to better serve taxpayers, including organizational reorganization, business process optimization, and human resource management (HR). Where should the organization be restructured according to function? Then, by maximizing the use of communication and information technologies, such as e-SPT, e-Filing, and others, optimize business operations. Finally, create competent tax employees to strengthen the human resource management system (Nurfauziah & Hak, 2017). As a result, providing high-quality tax services will make it easier for taxpayers to pay their taxes and increase their motivation to do so.

According to research, public ownership has an influence on income smoothing since increasing public share ownership causes the company's supervision to grow. As a result, the corporation is less likely to smooth out profits.
H3: The Quality of Tax Services Affects the Motivation of Taxpayers to Fulfill Their Obligations

The Effect of Education Level on the Motivation of Taxpayers to Fulfill Their Obligations
The relationship between the level of education and the motivation of taxpayers to fulfill their obligations, namely through education, taxpayers can improve the quality of thinking, where

taxpayers can think critically about the impact of paying taxes to the state. Education can also improve moral quality, where the actions of taxpayers as citizens will be in accordance with the rule of law, namely being obedient and obedient in paying taxes. In addition to improving the quality of thought and moral quality, education can also improve the quality of a person's dedication to the country, so they will be willing to sacrifice by carrying out their obligations as citizens, namely paying taxes for the progress of the country. Therefore, with the level of education, taxpayers will be motivated to carry out their obligations.

Research conducted by Erlindawati & Novianti (2020) proves that the level of education partially has a significant influence on the motivation of taxpayers in fulfilling tax obligations.

H4: Education Level Affects Taxpayer's Motivation to Fulfill Their Obligations

METHOD

This research was conducted at the Tax Service Office (KPP) Pratama Jakarta Pasar Rebo. The location of this research was determined because the Pratama Jakarta Pasar Rebo Tax Office was awarded the Best Service Office (KPT) given by the East Jakarta Regional Office (Kanwil), which was chosen as the first winner of the Best Service Office (KPT) in 2018. The population of this research is all individual taxpayers registered at the Tax Service Office (KPP) Pratama Jakarta Pasar Rebo, totaling 182,453 people.

The sample in this research is by using accidental sampling technique. In determining the minimum number of samples using the Slovin formula, namely

$$:n = \frac{N}{1+Ne^2}$$

Information:

n = Sample Size

N = Population Size

e = Margin of error set is 10%

Based on the slovin formula above, it will get a total sample of 100 people.

This study uses a quantitative approach using primary data. Data collection techniques using a questionnaire. The data analysis method used is descriptive statistical test, data quality test, classical assumption test, and hypothesis testing, and uses multiple linear regression analysis. For multiple linear analysis using 4 independent variables which can be expressed in the following equation:

Mot = a + b₁ Kes + b₂ SP + b₃ Kual + b₄ TP + e
   Where:
   Mot = Motivation of Taxpayers to Fulfill Their Obligations
   a = Constant
   b_1, b_2, b_3, b_4 = Regression coefficient
   Case = Taxpayer Awareness
   SP = Tax Sanction
   Qual = Quality of Tax Service
   TP = Education Level
   e = error

RESULTS AND DISCUSSION

Descriptive Data

In this study, the researcher will test the quality of the data and test the hypothesis using different samples and respondents, where the data quality test consists of a validity test and a data reliability test using a total of 20 respondents. Respondents taken in this data quality test are taxpayers who are registered at the Jakarta Duren Sawit Tax Service Office. As for the classical assumption

test and hypothesis testing or what is called original data, 100 respondents will be used. Respondents taken in this hypothesis test are individual taxpayers registered at KPP Pratama Jakarta Pasar Rebo.

Validity test

Validity test is a procedure to find out whether the questionnaire in each research variable is valid or not. The test uses a two-tailed test with a significance level of 5%, then the value of rtable can be known by looking at N (number of samples) 20, which is 0.444. The following results of the validity test can be seen in table 3. below.

Table 3. Validity Test

Variables	Number of Valid Statement Items	Percentage of Valid Statement Items
Motivation of Taxpayers to Fulfill Their Obligations (Y)	9	100%
Taxpayer Awareness (X1)	6	100%
Tax Sanctions (X2)	4	100%
Tax Service Quality (X3)	13	100%
Education Level (X4)	6	100%

Based on the results of the validity test in table 3. shows that all items in the statement of each variable are declared valid 100%, because the value of $r_{calculation}$ or correlation value $> r_{table}$.

Reliability Test

Reliability test was conducted to measure a questionnaire which is an indicator of a variable. The following are the results of the reliability test in table 4. below.

Table 4. Reliability Test

Variables	Cronbach Alpha Value	Set Value	Conclusion
Motivation of Taxpayers to Fulfill Their Obligations (Y)	0.862	0.7	**Reliable**
Taxpayer Awareness (X1)	0.781	0.7	**Reliable**
Tax Sanctions (X2)	0.718	0.7	**Reliable**
Tax Service Quality (X3)	0.910	0.7	**Reliable**
Education Level (X4)	0.795	0.7	**Reliable**

Based on the results from table 4, it can be seen that the Cronbach Alpha value of all variables is more than 0.7, so it can be concluded that the statements of each variable are declared reliable.

Descriptive statistics

According to Ghozali (2018) descriptive statistics provide an overview or description of a data that can be seen from the average value, standard deviation, variance, maximum, minimum, sum, range, kurtosis and skewness. Below are the results of the descriptive analysis in table 5.

Table 5. Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation
Motivation of Taxpayers to Fulfill Their Obligations (Y)	100	13	32	45	40,62	2,788
Taxpayer Awareness (X1)	100	13	17	30	25,50	2,928
Tax Sanctions (X2)	100	14	6	20	15,51	2,986
Tax Service Quality (X3)	100	21	44	65	57,46	4,683
Education Level (X4)	100	14	16	30	24,18	3,301
Valid N (listwise)	100					

Normality test

The normality test is useful for knowing the residual value is normally or not normally distributed. The way to test for normality is to do a one sample Kolmogorov-Smirnov test or K-S test. If the significance value of the Kolmogorov-Smirnov test is greater than 0.05, then the data shows a normal distribution. If the significance value of the Kolmogorov-Smirnov test is less than 0.05, then the data shows that the data is not normally distributed. The results of the normality test using the Kolmogorov-Smirnov in this study can be seen in table 6 below.

Tabel 6. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	1.91172402
Most Extreme Differences	Absolute	.059
	Positive	.042
	Negative	-.059
Kolmogorov-Smirnov Z		.587
Asymp. Sig. (2-tailed)		.881

a. Test distribution is Normal.

b. Calculated from data.

Based on the results of the normality test in table 6. the Asymp value. Sig. (2-tailed) of 0.881, where the value is greater than 0.05. Thus, it can be concluded that the data generated in this study are normally distributed.

Multicollinearity Test

This test was conducted to test whether the regression model found a correlation between the independent variables. A good regression model is that there is no multicollinearity. If the tolerance value is 0.10 or the VIF value is 10, then the independent variable in the regression model does not have multicollinearity.

The following is below in table 7. The results of the multicollinearity test from this study.

Table 7. Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	14.384	3.024		4.757	.000		
	Kesadaran Wajib Pajak	.507	.075	.532	6.758	.000	.799	1.252
	Sanksi Pajak	.146	.072	.156	2.029	.045	.835	1.198
	Kualitas Pelayanan Pajak	.135	.043	.227	3.126	.002	.938	1.066
	Tingkat Pendidikan	.136	.060	.161	2.277	.025	.990	1.010

a. Dependent Variable: Motivasi Wajib Pajak Untuk Memenuhi Kewajibannya

Based on the results of the multicollinearity test in table 7. the tolerance value of all independent variables is 0.10, where the tolerance value of taxpayer awareness is 0.799, tax sanctions are 0.835, tax service quality is 0.938, and education level is 0.990. While the VIF value for the variables of mandatory awareness, tax sanctions, quality of tax services, and education level is 10, where each value is 1.252, 1.198, 1.066, 1.010. Therefore, all of the independent variables can be concluded that there is no multicollinearity.

Heteroscedasticity Test

Heteroscedasticity test is useful to find out whether the regression model has variance inequality from the residual of one observation to another observation. A good regression model is that there is no heteroscedasticity. How to find out if there is no heteroscedasticity by doing the glesjer test.

The results of the glesjer test can be seen in table 8. below.

Table 8. Heteroscedasticity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.475	1.748		1.416	.160
	Kesadaran Wajib Pajak	-.050	.043	-.130	-1.147	.254
	Sanksi Pajak	-.023	.042	-.060	-.543	.588
	Kualitas Pelayanan Pajak	.009	.025	.039	.373	.710
	Tingkat Pendidikan	.006	.035	.018	.178	.859

a. Dependent Variable: Abs_Res

Based on the results of the glitter test in table 8. shows the significance value (sig.) of all independent variables, namely > 0.05, where taxpayer awareness is 0.254, tax sanctions are 0.588, tax service quality is 0.710, and education level is 0.859. Thus, it can be concluded that the data does not occur heteroscedasticity.

Multiple Linear Regression Analysis

In this study using multiple linear regression analysis. Multiple linear regression analysis was conducted in order to determine the extent to which the independent variable affects the dependent variable. The following are the results of multiple regression analysis in table 9. below.

Table 9. Multiple Regression Analysis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14.384	3.024		4.757	.000
	Kesadaran Wajib Pajak	.507	.075	.532	6.758	.000
	Sanksi Pajak	.146	.072	.156	2.029	.045
	Kualitas Pelayanan Pajak	.135	.043	.227	3.126	.002
	Tingkat Pendidikan	.136	.060	.161	2.277	.025

a. Dependent Variable: Motivasi Wajib Pajak Untuk Memenuhi Kewajibannya

In table 9. the results of multiple linear regression analysis show that the coefficient value for the taxpayer awareness variable is 0.507, the tax penalty is 0.146, the quality of tax services is 0.135, and the education level is 0.136. So that the regression equation model is obtained, namely:

Mot = 14,384 + 0,507 Case + 0,146 SP + -0,135 Qual + 0,136 TP + e

Where:

Mot = Motivation of Taxpayers to Fulfill Their Obligations

Case = Taxpayer Awareness

SP = Tax Sanction

TP = Education Level

e = error

The explanation of the linear regression equation above is:

1) The constant value is 14,384, meaning that if the variables of mandatory awareness, tax sanctions, quality of tax services, and level of education have a value of 0 then the motivation of taxpayers to fulfill their obligations will be worth 14.384.

2) The value of the taxpayer awareness regression coefficient is 0.507, meaning that if the taxpayer awareness (X1) there is an increase of 1 unit, the motivation value of the taxpayer to fulfill his obligations will have an increase of 0.507.

3) The value of the tax sanctions regression coefficient (X2) is 0.146, meaning that if the tax sanctions increase by 1 unit, the motivation of the taxpayer to fulfill their obligations will have an increase of 0.146.

4) The regression coefficient value of tax service quality is 0.135, meaning that if the tax service quality (X3) increases by 1 unit, then the motivation value of taxpayers to fulfill their obligations will increase by 0.135.

5) The regression coefficient value for the education level is 0.136, meaning that if the education level increases by 1 unit, then the motivation value of the taxpayer to fulfill its obligations will increase by 0.136.

T-Test

The t-statistical test was conducted to determine whether there is a partial (individual) effect of each independent variable, namely taxpayer awareness, tax sanctions, tax service quality, and education level on taxpayers' motivation to fulfill their obligations.

1) H1: Taxpayer Awareness has a Positive Effect on Taxpayer Motivation to Fulfill Their Obligations

Based on the results of the t-statistical test, the taxpayer awareness variable has a significance of 0.000, where the value is <0.05. Then the taxpayer awareness variable obtains a tcount value of 6.758, where the value is greater than the ttable value, which is 1.985. Thus, it can be concluded that H1 is accepted. This shows that taxpayer awareness has a significant effect on taxpayer motivation to fulfill their obligations.

2) H2: Tax Sanctions Have a Positive Effect on the Motivation of Taxpayers to Fulfill Their Obligations

Table 4.22 shows that the tax penalty variable has a significance of 0.045 which means <0.05. Then the tcount value obtained by the tax sanction variable is 2,029, which means it is greater than the ttable value, which is 1,985. Therefore, H2 is accepted which states that tax sanctions have a significant effect on the motivation of taxpayers to fulfill their obligations.

3) H3: The Quality of Tax Services Has a Positive Effect on the Motivation of Taxpayers to Fulfill Their Obligations
Based on the results of the t-statistical test in table 4.22, it shows that the tax service quality variable has a significance of 0.002, which means the value is <0.05 and the tcount value is 3.126 which is greater than the ttable value of 1.985. Thus, it can be concluded that H3 is accepted which states that the variable of tax service quality has a significant effect on the motivation of taxpayers to fulfill their obligations.

4) H4: Education Level has a Positive Effect on Taxpayers' Motivation to Fulfill Their Obligations
The results of the statistical test in table 4.22 show that the education level variable has a significance value of 0.025 and a t-count value of 2.277, where the significance value is <0.05 and the t-count value is greater than ttable, namely 1.985. Thus, it can be concluded that H4 is accepted which states that the education level variable has a significant effect on the motivation of taxpayers to fulfill their obligations.

Goodness of fit (Model Feasibility Test)

This test aims to determine whether the regression model used in a study is feasible or not feasible to use. The results of the model feasibility test can be seen in table 10 below.

Table 10. F test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	407.746	4	101.936	26.765	.000[b]
	Residual	361.814	95	3.809		
	Total	769.560	99			

a. Dependent Variable: Motivasi Wajib Pajak Untuk Memenuhi Kewajibannya

b. Predictors: (Constant), Tingkat Pendidikan, Kualitas Pelayanan Pajak, Sanksi Pajak, Kesadaran Wajib Pajak

Table 10 shows that the significance value is 0.000 and the Fcount value is 26.765. Thus, it can be concluded that the regression model of this study is feasible to use. because the significant value <0.05 and the value of $F_{calculation} = 26.765$ is greater than the value of $F_{table} = 2.47$.

Coefficient of Determination Test (R^2)

The coefficient of determination test is carried out to measure how far the model's ability can explain the variation of the dependent variable. A value close to 1 means that the relationship between the independent variables will be stronger (Ghozali, 2018). The results of the coefficient of determination test can be seen in table 11. below.

Table 11. Coefficient of Determination Test (R2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.728[a]	.530	.510	1.95156

a. Predictors: (Constant), Tingkat Pendidikan, Kualitas Pelayanan Pajak, Sanksi Pajak, Kesadaran Wajib Pajak

Table 11. shows that the Adjusted R Square value is 0.510. Thus, 51% of taxpayers' motivation to fulfill their obligations is influenced by the variables of taxpayer awareness, tax sanctions, quality of tax services, and level of education. While the remaining 49% is influenced by other variables not tested in this study.

Discussion

1) The Effect of Taxpayer Awareness on Taxpayer's Motivation to Fulfill Their Obligations

The results of hypothesis testing in this study are in accordance with the proposed hypothesis that taxpayer awareness has an effect on taxpayer motivation to fulfill their obligations. Thus, it can be concluded that the first hypothesis (H1) in this study is accepted, namely the taxpayer awareness variable has a significant effect in a positive direction on the motivation of taxpayers to fulfill their obligations. Therefore, taxpayer awareness that is owned by taxpayers is proven to motivate taxpayers to fulfill their obligations.

Based on the theory of planned behavior, taxpayer awareness is reflected in the behavior of taxpayers who carry out their obligations where this behavior arises from understanding and understanding the meaning, function, and purpose of paying taxes to the state, which will affect their intention to carry out their obligations, namely paying taxes. tax. By understanding and understanding the meaning, function, and purpose of paying taxes to the state, taxpayers will increase their awareness to pay taxes voluntarily without any coercion from any party.

The results of this study are in line with research conducted by Abdullah & Nainggolan (2018) and Ari et al. (2021) which revealed that the awareness of taxpayers has a positive effect on the motivation of taxpayers to fulfill their obligations. However, the results of research conducted by A. T. Sari et al. (2016) are not in line with the results of this study, where taxpayer awareness has a negative effect on taxpayer motivation to fulfill their obligations.

2) The Effect of Tax Sanctions on the Motivation of Taxpayers to Fulfill Their Obligations

The second hypothesis (H2) proposed in this study is that tax sanctions affect the motivation of taxpayers to fulfill their obligations. Based on the results of multiple regression calculations, it can be concluded that the second hypothesis (H2) is accepted in this study, namely that tax sanctions have a significant positive effect on the motivation of taxpayers to fulfill their obligations. With the existence of strict tax sanctions and providing a deterrent effect to taxpayers, taxpayers will comply with tax laws and regulations, so that taxpayers carry out their obligations, namely paying taxes according to the regulations in force in the law.

Social learning theory (social learning theory) becomes relevant in relation to the motivation of taxpayers to fulfill their obligations which is influenced by tax sanctions. This theory suggests that a person's social learning can be learned through direct observation and experience. In a person's social learning there is a process of reinforcement, namely a process in which a person is provided with positive stimuli or rewards to behave according to the model. This means that taxpayers will get a reward or punishment in the form of a fine or a criminal if they violate the applicable tax laws.

The results of this study support previous research conducted by Ariani & Utami (2016) and (Erawati & Pelu, 2021) which revealed that tax sanctions have a positive effect on taxpayer motivation in paying taxes. However, the results of this study contradict the research of Agustina et al. (2020) and Ari et al. (2021) where there is no significant effect of tax sanctions on taxpayer

motivation.

3) The Influence of Tax Service Quality on Taxpayer Drive to Meet Obligations

The third hypothesis (H3) stated in this study is consistent with the findings of the hypothesis testing, namely that the quality of tax services has a beneficial effect on the motivation of taxpayers to meet their duties. Using the findings of multiple regression analysis, it is possible to infer that the third hypothesis (H3) is true, meaning that the quality of tax services has a considerable positive effect on the incentive of taxpayers to meet their obligations. It has been demonstrated that offering high-quality tax services encourages people to fulfill their duties.

The administration of tax services supplied to taxpayers is facilitated by technology, specifically the electronic system. Among the electronic systems that taxpayers utilize to complete their obligations are e-SPT, e-Filing, e-Registration, and others. This electronic technology makes it possible for taxpayers to pay their taxes without physically visiting the Tax Service Office (KPP). In addition, there are tax personnel that are knowledgeable in their field and serve with friendliness, kindness, and courtesy when dealing with problems encountered by taxpayers.

This study's findings are consistent with those of Cimberly et al. (2018) and R. P. Sari et al. (2019), who found that the quality of tax services had a favorable effect on taxpayers' incentive to fulfill their duties. While the findings of Erlindawati and Novianti's (2020) study are not consistent with the findings of this study, where there is no correlation between the level of service and the motivation of taxpayers, there is no influence between the two.

4) The Effect of Educational Level on Taxpayers' Drive to Meet Their Obligations

The findings of testing the hypothesis for the variable level of education are consistent with the hypothesis given in this study, namely that the level of education has a beneficial effect on the motivation of taxpayers to perform their obligations. Therefore, it may be inferred that education level has a considerable favorable effect on taxpayers' motivation to meet their duties. It has been demonstrated that a better degree of education can drive taxpayers to complete their commitments.

Relevant is social learning theory if it is associated with the degree of education that influences the motivation of taxpayers to meet their commitments. This idea claims that a person can learn through direct observation and experience, with taxpayers learning the meaning, function, and purpose of paying taxes through direct observation and experience. When there is a high level of taxpayer awareness in a country, taxpayers are well-informed about the benefits that will accrue to residents. The taxpayer is aware that the social amenities enjoyed by the community are the consequence of the community's tax contributions. As a result of the community's good deeds, the taxpayer understands that people are able to receive an education at low or even no cost, and to utilize health care facilities.

Previous research conducted by Erlindawati & Novianti (2020) found that the level of education has a substantial effect on people's motivation to pay taxes. The results of this study support those findings. However, research conducted by Khoiriah & Karmiyati (2020) and Ari et al. (2021) contradicts this study's conclusion that the degree of education has no effect on the incentive of taxpayers to meet their obligations.

CONCLUSIONS AND RECOMMENDATIONS
Conclusion
Based on the outcomes of the tests, it can be concluded that:

1. Taxpayer awareness has a beneficial effect on the motivation of taxpayers to meet their obligations. By comprehending and comprehending the reason, function, and purpose of paying state taxes, citizens will pay taxes voluntarily and without pressure. Therefore, the greater taxpayers' awareness, the greater their motivation to complete their obligations.
2. Tax penalties increase the motivation of taxpayers to perform their responsibilities. With the existence of strong tax fines and a deterrent effect on taxpayers, taxpayers will comply with tax

3. rules and regulations in order to fulfill their commitments, namely paying taxes in accordance with the laws in effect.
4. The quality of tax services encourages taxpayers to fulfill their commitments. Taxpayers will be satisfied with high-quality tax services, allowing them to carry out their responsibilities without hesitation and with little difficulty. Thus, the greater the quality of tax services, the greater taxpayers' motivation to meet their duties.
5. The level of education has a beneficial effect on taxpayers' motivation to meet their duties. Through education in schools, taxpayers can learn about the meaning, function, and purpose of taxation. Thus, the greater a taxpayer's degree of education, the greater his motivation to meet his tax duties.

Recommendations

On the basis of the results of the completed research, it is possible to make recommendations for future research:

1. It is preferable to collect data through direct interviews with respondents.
2. Adding independent variables such as spiritual intelligence, the fairness of the taxation system, and tax fraud will improve the research's ability to define the reasons that motivate taxpayers to meet their duties.

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