

Factors that can Influence the Motivation of Individual Tax Payment in Medan City

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ABSTRACT

Factors That Can Affect the Motivation of Individual Tax Payment in Medan City. This study aimed to look at the factors that influence the motivation to pay taxes which include Tax Knowledge, Service Quality, and Taxpayer Awareness. The type of data used in this research is quantitative data. Analysis of the data in this study utilized Multiple Linear Regression Test by transforming the data using the interval successive method (MSI). This study proved that Tax Knowledge, Service Quality, and Taxpayer Awareness spurred public compliance in paying taxes. Therefore, the Tax Service Office can use social media such as Instagram or Facebook accounts to quickly disseminate information about taxation knowledge.

Keywords: Tax Knowledge, Service Quality, Mandatory Awareness, Motivation

INTRODUCTION

Infrastructure development, which is increasing rapidly, is forcing the government to work hard in term of increasing the state revenue, which is supported by taxes. Taxes have an important role in the source of state revenue because the largest state revenue comes from the tax sector. Tax is a person's contribution to the state treasury based on the Law with no direct feedback that can be shown and used to pay general expenses (Adincha, 2012). Taxes themselves make a major contribution to economic development in Indonesia and are an important source of funds for national financing. There are many efforts made by the Directorate General of Taxes to maximize tax revenues, such as the tax census, which encourage all individual and corporate taxpayers who have not carried out their tax obligations can immediately implement them by tax provisions. Abdullah (2018) revealed that taxes are still

the mainstay of the government in term of state revenues as the fund for national development to realize welfare for the community.

Tax problems in Indonesia continue to occur, even though taxes are an obligation for the people as citizens, but there are still many citizens who do not pay taxes. Many personal business taxpayers do not pay taxes, this is due to the low motivation of the public in paying taxes. This can be related to the theory of goal setting which explains that the intention to achieve goals is the main source of work motivation (Locke, 1968). Motivation is one of the factors that encourage someone in taking an action, if the taxpayer's motivation is high in paying his tax obligations, then development in Indonesia can proceed as planned. The city of Medan is one of 33 level II regions in North Sumatra, in 2020 the population of the city of Medan reaches 2,435,252 people, of which 36,522 people are in the Medan Polonia sub-district (Central Bureau of Statistics, 2020). One of the tax service offices located in the Medan Polonia sub-district is the KPP Pratama Medan, the people's participation in paying taxes in this sub-district is still classified as low, and this is due to the lack of enthusiasm that arises from the community.

Improving this requires high motivation. Success in tax revenue cannot be separated from the motivation of taxpayers (Abdullah & Nainggolan, 2018). From the results of interviews with the Public Relations section at the Medan Polonia Tax Service Office, it can be seen that several problems occurred, namely the low motivation of taxpayers' willingness to pay their taxes so that some taxpayers receive sanctions, the issuance of forced letters to pay taxes to taxpayers and the low number of Annual Tax Return that goes into the Medan Polonia Tax Service Office. The problems that arise in the Tax Service Office are characteristics that describe the lack of motivation to pay taxes. Abdullah (2018) stated that the cause of the decrease in motivation to pay taxes is knowledge of taxes. In his research on the effect of knowledge of taxpayers, awareness of taxpayers on motivation to pay taxes explained that there is a positive influence between knowledge of taxpayers and motivation to pay taxes, knowledge of taxpayers is very important in increasing people's willingness to pay taxes. Tax knowledge is an important factor in helping taxpayers to carry out their obligations. Knowledge of taxation, which means taxpayers know the basic information of taxation so that taxpayers are willing to comply with applicable tax rules and regulations. Tax knowledge of a taxpayer can be measured through knowledge and understanding of rights, obligations, and responsibilities as a taxpayer. The knowledge possessed by taxpayers about good taxation will minimize the occurrence of tax evasion (Tresnalyani & Jati, 2018). Rodriguez-Justicia & Theilen (2018) stated that good taxpayer knowledge can have an impact on tax compliance. In addition to knowledge, service can also affect motivation in paying taxes.

Based on the Law of the Republic of Indonesia No. 25 of 2011 concerning public services, service is a series of activities in terms of meeting service needs, by statutory regulations on goods, services, or administrative services provided by the government. Yayat (2017) stated that public service is an effort made by a group or a bureaucratic person to assist the community to achieve a certain goal. Service quality is defined as the ability of an organization to meet or exceed customer expectations (Parasuraman et al., 1985). From the explanation above, it can be explained that improving the quality of public services is a very important issue. This happens because, on the one hand, the community's demands for service quality are getting bigger while the practice of service providers does not experience significant changes. The basis for this research is because public knowledge about taxes is quite good. Therefore, this study

wanted to see how much influence taxpayer knowledge, service quality, and taxpayer awareness have on motivation in paying taxes.

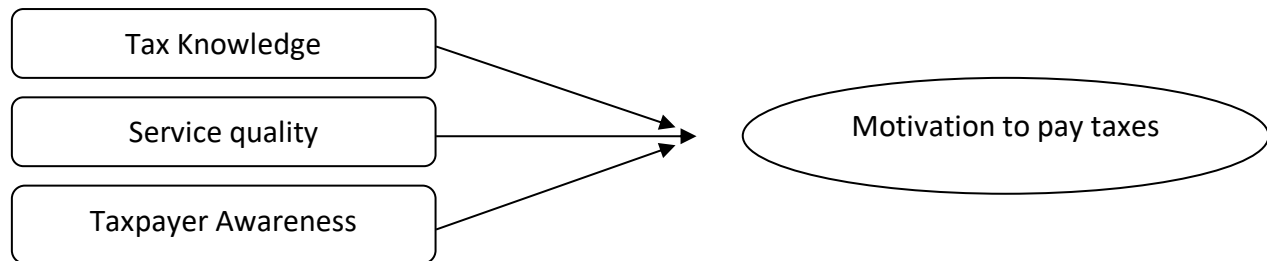


Figure 1. Thinking Framework

METHOD

This study used tax knowledge, service quality, and taxpayer awareness as independent variables. In addition, the variable of motivation to pay taxes is used as the dependent variable. Figure 1 outlines the research plan. The purpose of this research was to see how much influence taxpayer knowledge, service quality, and taxpayer awareness have on motivation in paying taxes. This research is located in Medan City, North Sumatra. The research period is from March to June 2020. The data source used by the researcher is primary data. Primary data is the type of data collected by distributing questionnaires which are measured by a Likert scale (Santoso et al., 2018). This study distributed questionnaires directly to individual taxpayers in the city of Medan.

The population used in this study is the individual taxpayers in the city of Medan. The sampling of this study applied an accidental sampling technique which is a sampling technique based on chance, meaning that anyone who coincidentally meets a researcher can be used as a sample that fits the research criteria. (Payadnya & Jayantika, 2018), this was obtained by 40 people based on accidental sampling, namely individual taxpayers in Medan City within 3 days. The model in this study used multiple linear equations, where the analytical tool used was multiple linear regression analysis which aims to examine the effect of two or more independent variables on the dependent variable. The multiple linear regression equation models in this study are as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e \quad (1)$$

Description

Y = Taxpayer Motivation

a = constant

X1 = Tax Knowledge

X2 = Service Quality

X3 = Taxpayer Awareness

b1 -b3 = Regression Coefficients of the respective independent variable

e = Error

RESULTS AND DISCUSSION

Descriptive statistics

Based on the results of the questionnaire, several things related to the characteristics contained in the sample of this study were obtained. The results of the data tabulation stated that the number of respondents categorized based on their age are as follow: from 20-30 years were 19 people, 10 people were 31-40 years old, 10 people were 41-50 years old and one person was 50 years old and above, the biggest average age level of the respondents is between 20 to 30 years. Based on the gender of the respondents, there were 23 men and 17 women. The education level of the respondents was 14 people with high school education and 26 people with undergraduate education. Furthermore, the respondents in this study worked as employees. Based on the Taxpayer Identification Number, 30 people owned Taxpayer Identification Number while the other 10 people don't. Characteristics of respondents can be seen in table 1.

Table 1. Characteristics of Respondents

Characteristics	Criteria	Number of people)
Age	20 – 30 years	19
	31 – 40 years	10
	41 – 50 years	10
	> 50 years	1
Gender	Man	23
	Woman	17
Education	High School / Equivalent	14
	Undergraduate	26
	Postgraduate	-
Work	Employee	40
	Businessman	-
Taxpayer Identification Number	Registered	30
	Not Registered	10

Validity and Reliability Test

Before conducting research, the questionnaire must go through an initial trial using validity and reliability tests so that this research is accurate in solving problems. A validity test is used to measure the validity of a questionnaire. If the correlation of each factor is positive and greater than 0.312 (R_{table}), then the factor is a strong construct. So based on the factor analysis, it can be concluded that the instrument has good construct validity. Knowledge of taxation has 6 valid statement items and has a value Cronbach's Alpha of 0.617, the quality of tax services has 10 valid statements and has a value of Cronbach's Alpha of 0.859, then Taxpayer Awareness has 12 valid statements and Taxpayer Motivation has 6 valid statements and has value Cronbach's Alpha of 0.930, the test results can be seen in table 2.

Table 2. Validity Test Results

Statement	Description	Statement	Description
Tax Knowledge (X1)			
Statement 1	Valid	Statement 4	Valid
Statement 2	Valid	Statement 5	Valid
Statement 3	Valid	Statement 6	Valid
Tax Service Quality (X2)			
Statement 1	Valid	Statement 6	Valid
Statement 2	Valid	Statement 7	Valid
Statement 3	Valid	Statement 8	Valid
Statement 4	Valid	Statement 9	Valid
Statement 5	Valid	Statement 10	Valid
Taxpayer Awareness (X3)			
Statement 1	Valid	Statement 7	Valid
Statement 2	Valid	Statement 8	Valid
Statement 3	Valid	Statement 9	Valid
Statement 4	Valid	Statement 10	Valid
Statement 5	Valid	Statement 11	Valid
Statement 6	Valid	Statement 12	Valid
Taxpayer Motivation (Y)			
Statement 1	Valid	Statement 4	Valid
Statement 2	Valid	Statement 5	Valid
Statement 3	Valid	Statement 6	Valid

Classic assumption test

This test is a prerequisite test before performing multiple linear regression analysis. Normality test aims to test whether, in the regression model, the confounding or residual variables has a normal distribution. Normality testing can be done by looking at pictures of normal probability plots. Figure 2 shows that the data spread along a diagonal line. The results of this test indicated that the data are normally distributed. The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation. The way to detect the presence of heteroscedasticity is to look at the scatterplot graph shown in Figure 3. Multicollinearity test aims to test whether the regression model found a correlation between independent variables. The results obtained from this test indicated that the independent variables (Tax Knowledge, Tax Service Quality, and Taxpayer Awareness) do not experience multicollinearity problems.

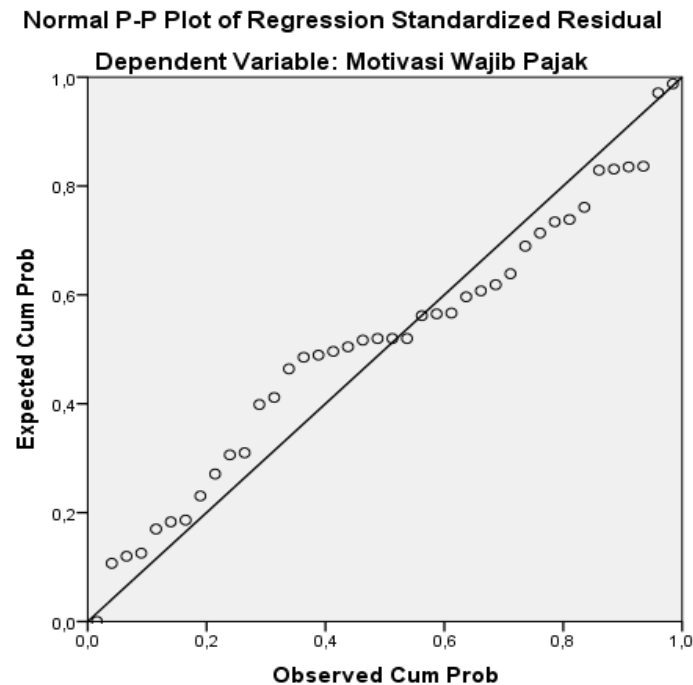


Figure 2. Normality Test (Normal Probability Plots)

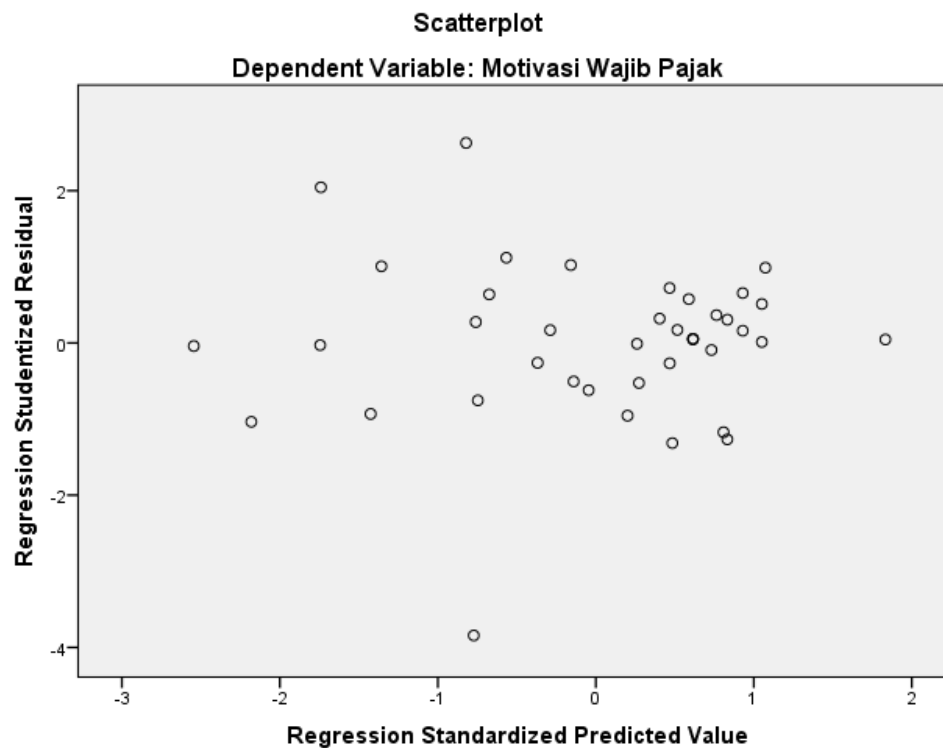


Figure 3. Heteroscedasticity Test Results

Multiple Linear Regression Analysis

Multiple linear regression analysis was used to measure the effect of the mathematical relationship between the dependent variable (Tax Knowledge, Tax Service Quality, and

Taxpayer Awareness) and the independent variable (Taxpayer Motivation). The table ... shows the multiple linear regression equations in this study are:

$$Y = 3,369 + 0,301\text{Knowledge} + 0,178\text{Service Quality} + 0,122\text{Awareness} + e \quad (2)$$

The above equation can be explained that the constant (α) of 3.369 indicates that if the value of the variables of Tax Knowledge, Quality of Tax Service, and Taxpayer Awareness is zero (0) or does not exist, then the value of Taxpayer Motivation will increase by 3.369 units. The regression coefficient (β_1) of the Tax Knowledge variable is 0.301, indicating that if the value of the other independent variables is zero (0) or fixed and Taxation Knowledge has increased by 1 unit, then the value of the Taxpayer's Motivation value will increase by 0.301 units. The regression coefficient (β_2) of the Tax Service Quality variable is 0.178 indicating that if the value of the other independent variables is zero (0) or remains and the Tax Service Quality has increased by 1 unit, then the value of the Taxpayer's Motivation value will increase by 0.178 units. The regression coefficient (β_3) of the Taxpayer Awareness variable is 0.122, indicating that if the value of the other independent variables is zero (0) or fixed and the Taxpayer Awareness has increased by 1 unit, then the value of the Taxpayer Motivation value will increase by 0.122 units.

Table 3. Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients
		Beta	Std. Error	Beta
1	(Constant)	3,369	2,479	
	Tax Knowledge	0.301	0.141	0.276
	Tax Service Quality	0.178	0.086	0.321
	Taxpayer Awareness	0.122	0.058	0.314
a. Dependent Variable: Taxpayer Motivation				

T-test and f-test

This test shows how far the influence of one explanatory or independent variable individually in explaining the variation of the dependent variable. Based on the results of the t-test, it can be seen that the significant value of the tax knowledge variable is $0.040 < 0.05$, which means that the tax knowledge variable has a significant effect on taxpayer motivation. The variable quality of tax services has a significant value of $0.046 < 0.05$, which means that the variable of quality of tax services has a significant effect on taxpayer motivation. The Taxpayer Awareness variable has a significant value of $0.041 < 0.05$, it can be interpreted that the taxpayer awareness variable has a significant effect on taxpayer motivation. The results of the t-test can be seen in the table 3. Test f, This test is used to prove there is an effect between the independent variables on the dependent variable simultaneously. Table 4 shows that the significant value is < 0.05 , namely the value $0.000 < 0.05$. The test results show that simultaneously the variables of Tax Knowledge, Quality of Tax Service, and Taxpayer Awareness have a significant effect on Motivation to Pay Taxes on Individual Taxpayers in Medan City.

Table 4. Results of t-test, f- test

<i>Model</i>	<i>t</i>	<i>Sig.</i>	<i>F</i>	<i>Sig.</i>
(Constant)	1,359	,183	18,575	,000b
1 Tax Knowledge	2,134	0.040		
Tax Service Quality	2.064	0.046		
Taxpayer Awareness	2,118	.041		

a. Dependent Variable: Taxpayer Motivation

Coefficient of Determination Test

shows how big the portion of the total variation of the dependent variables can be explained by the explanatory variable. Finding out the value of the coefficient of determination can be done by looking at the value of Adjusted R Square. The value obtained was 0.575 or 57.5%. This means that 57.5% of the Taxpayer's Motivation variable can be explained by the Taxation Knowledge variable, Tax Service Quality, and Taxpayer Awareness while the remaining 42.5% Taxpayer's Motivation variable can be explained by other variables not examined in this study. The Effect of Tax Knowledge on Taxpayer Motivation. The results of the study in Table 4 show that the tax knowledge variable has a significant effect on the motivation to pay taxes for individual taxpayers in the city of Medan. This is indicated by a significance value of $0.04 < 0.05$. The existence of tax knowledge for the community will increase motivation in paying taxes. Based on a theoretical study of motivation to pay taxes, knowledge is the key factor in increasing motivation. (Susanti et al., 2020) explained that someone who has insight will have a basis for acting and making decisions in carrying out something, in this case is the basis for complying to the state in paying taxes. Meanwhile, submitting and obeying the rules is compliance. Compliance is a reflection of individual behavior that is subjected to applicable rules. The motivation of taxpayers is marked by tax awareness of taxpayers, the level of awareness of paying taxes is based on the level of taxpayer compliance which is based on high legal awareness in paying taxes. In this case, the role of the tax authorities is very essential because the level of taxpayer compliance is based on a good level of understanding about taxes (Ghoni, 2012). Tax knowledge is used by taxpayers as tax information in carrying out tax actions such as counting, calculating, paying, and reporting the amount of tax paid, the better quality of knowledge will provide an attitude of fulfilling obligations properly through the existence of a tax system in all countries that is considered fair. Therefore, the knowledge of taxation owned by the taxpayer will affect whether the taxpayer is obedient in carrying out his tax obligations. And it will also have an impact on tax revenues received by the state if the people already have high tax knowledge (Ginting et al., 2017). Based on previous empirical studies, it can be shown that tax knowledge can affect the motivation to pay taxes. The results of this study are in line with research conducted by Abdullah & Nainggolan (2018). This study showed that knowledge of taxation either partially or simultaneously influences motivation to pay taxes. Cimberly et al., (2018) stated that knowledge of taxation has a positive and significant effect on the motivation in paying income taxes, Sari, et al (2016) also stated that knowledge of taxation has a significant effect on the motivation of taxpayers.

The Effect of Tax Service Quality on Taxpayer Motivation. The results of this study in table 4 show that the variable of Tax Service Quality has a significant effect on the motivation of individual taxpayers in the city of Medan. This is indicated by a significance value of $0.04 < 0.05$. Good research quality will increase motivation in paying taxes. Based on a theoretical study of

the motivation to pay taxes, in addition to knowledge, another influencing factor is the quality of tax services. Service quality is important in making taxpayers take more part in paying taxes (Meylena & Wahyudi, 2018). Suarjana et al., (2020) stated that one of the efforts to increase taxpayer compliance is to provide good service to taxpayers. The quality of services provided by the Tax Office should be able to realize good service quality to create satisfaction for taxpayers. Joseph & Jacob (2018) explained that factors such as awareness, tax knowledge, satisfaction, demographic factors, and quality of tax services can affect motivation in paying taxes and increase tax compliance. Motivation is a state in which a person feels compelled to carry out activities to achieve a goal. Motivation can be divided into intrinsic and extrinsic motivation. Motivation can have a positive influence on compliance in paying taxes. The results of this study were in line with research conducted by Suarjana et al., (2020) which showed that the quality of tax services has a partially positive and significant effect on motivation to pay taxes. Poetri et al., (2020) also explained in the results of their research that there was a direct influence between service quality and motivation.

The Effect of Taxpayer Awareness on Taxpayer's Motivation. The results of this study in table 4 show that the taxpayer awareness variable has a significant effect on the motivation of individual taxpayers in the city of Medan. This is indicated by a significance value of $0.04 < 0.05$. If taxpayers have awareness in paying taxes, it will naturally foster enthusiasm and motivation in paying taxes. Abdullah & Nainggolan, (2018) explained that the factor that can increase the motivation to pay taxes is the awareness of the taxpayer. To increase awareness and assist taxpayers in fulfilling their tax obligations, the government launched a breakthrough called tax amnesty through law no. 11 of 2016 concerning tax amnesty. This was an effort to create a basis for people to pay taxes. The results of this study are in line with research conducted by Abdullah & Nainggolan, (2018) where the results of the study indicated that taxpayer awareness has a significant effect on taxpayer's motivation. Wardani & Rumiyatun (2017) also achieved a same result, the factor for consumers to comply is motivation, and the result obtained from this study was that taxpayer's awareness has a positive effect on taxpayer's compliance.

The Effect of Tax Knowledge, Quality of Tax Service, and Taxpayer Awareness on Taxpayer Motivation. The results of this study indicate that the variables of Tax Knowledge, Tax Service Quality, and Taxpayer Awareness have a significant effect on the motivation of individual taxpayers in the city of Medan, these results can be seen in table 4. Based on the results of the simultaneous test, it can be interpreted that to increase motivation, Taxpayers need knowledge, service quality, and good awareness. The results of this study are in line with the research conducted by Abdullah & Nainggolan, (2018) which stated that knowledge and awareness can simultaneously increase taxpayer motivation. Cimberly et al. (2018) in their research also explained that knowledge of taxation and service quality simultaneously affect the motivation to pay taxes.

CONCLUSION

The results of this study indicated the effect of Tax Knowledge, Tax Service Quality, and Taxpayer Awareness on the Motivation of Tax Payment for Individual Taxpayers which is shown from the results of multiple linear regression analysis mean that for every unit of increase in the aspect of the variables of Tax Knowledge, Tax Service Quality and Taxpayer Awareness will increase the Motivation to Pay Taxes for Individual Taxpayers. Partially, knowledge of taxation has a significant effect on the motivation to pay taxes for individual

taxpayers in the city of Medan. The quality of tax services has a significant effect on the motivation to pay taxes for individual taxpayers in the city of Medan. And the awareness of taxpayers has a significant effect on the motivation to pay taxes for individual taxpayers in the city of Medan. Simultaneously, Tax Knowledge, Tax Service Quality and Taxpayer's Awareness have a significant effect on Motivation of Tax Payment for Individual Taxpayers in Medan City. This research implied that the Tax Service Office should increase tax knowledge because there are taxpayers who lack information and are afraid to ask the officers. In addition, some taxpayers also do not know that there are strict sanctions if the taxpayer is late in paying taxes. The Tax Service Office should be more active in holding socialization of tax regulations and updating all changes or new regulations regarding taxation. The Tax Service Office should also improve the quality of tax services because taxpayers gave bad comments about the service of the tax officials and complained about the slow service from the officers in carrying out public services. Tax officers should be given training so that they have better skills, hence they can serve the taxpayers faster.

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