



The Effect of Awareness, Knowledge and Tax Sanctions on Taxpayer Motivation

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Abstract

This study investigates the impact of tax awareness, tax knowledge, and tax sanctions on taxpayer motivation in fulfilling their tax obligations. Utilizing quantitative methods, the study finds that both tax awareness and tax knowledge significantly and positively influence taxpayer motivation, while tax sanctions also play an important role. The results show that tax awareness ($p = 0.045$) and tax knowledge ($p = 0.000$) contribute to intrinsic motivation, enhancing voluntary compliance by fostering a sense of social responsibility and understanding of taxes' role in national development. In contrast, tax sanctions, while effective in ensuring compliance through deterrence, act more as hygiene factors, promoting minimal compliance. Herzberg's Motivation Theory supports these findings, highlighting that intrinsic motivator, such as awareness and knowledge, lead to long-term voluntary compliance, while sanctions only ensure basic compliance. The study emphasizes the importance of education and transparency in improving taxpayer understanding and motivation. Policymakers should prioritize initiatives that increase tax knowledge and awareness to cultivate a culture of compliance, rather than solely focusing on punitive measures. Ultimately, enhancing taxpayer motivation through education and awareness programs is critical to fostering sustainable tax compliance.

Introduction

Sources of state revenue come from various sectors, both internal and external sectors. One source of state revenue from the internal sector is tax, while external sources of revenue include foreign loans. In an effort to reduce dependence on external sources of revenue, the government continues to strive to maximize internal revenue. Currently, tax is the largest source of internal revenue in the APBN. State revenue from the tax sector continues to increase from year to year. The tax office on its website www.pajak.go.id stated that the realization of tax revenue in 2016 reached Rp725.84 from the total APBN of Rp985.73, in 2017 it was Rp723.307 trillion from the total APBN of Rp992.249, in 2018 it was Rp873.874 trillion from the total APBN of Rp1205.346, in 2019 it was Rp980.518 trillion from the total APBN of Rp1332.323 and in 2020 it was Rp1,148.365 trillion from the total APBN of Rp1,497.521 trillion. The role of taxes in the APBN is so great that efforts to increase tax revenues continue to be carried out by the government, which in this case is the task of the Directorate General of Taxes. Various efforts have been made by the Directorate General of Taxes to maximize tax revenue, including tax extensification and intensification. This is done by expanding tax subjects and objects, by recruiting new taxpayers. The success of this effort will be determined by two interrelated things, namely taxpayer awareness in paying taxes and a conducive tax system as well as the attitude and ability of tax officials in carrying out their duties in the field. Therefore, the tax sector must be truly managed with good management, namely management based on

transparency, honesty, accountability and also equipped with a high work ethic from the tax authorities. Several phenomena of cases that have occurred in the world of Indonesian taxation recently have made the public and taxpayers worried about paying taxes. This condition can affect taxpayer compliance, because taxpayers do not want the taxes, they have paid to be misused by the tax authorities themselves. Therefore, some people and taxpayers try to avoid taxes.

Taxpayer awareness of the function of taxation as state financing is very necessary to increase taxpayer compliance (Jatmiko, 2006). Muliari & Setiawan (2010), the community must be aware of their existence as citizens and must always uphold the 1945 Constitution as the legal basis for organizing the state. Research conducted by Jatmiko (2006) found that tax awareness has a significant positive effect on taxpayer compliance. Research conducted by Muliari & Setiawan (2010) also found that taxpayer awareness has a positive and significant effect on compliance with individual taxpayer reporting at the East Denpasar Tax Service Office. Astari (2013) stated several forms of tax awareness that encourage taxpayers to pay taxes. First, the awareness that taxes are a form of participation in supporting national development. By realizing this, taxpayers are willing to pay taxes because they feel they are not disadvantaged by the tax collection carried out. Second, the awareness that delaying tax payments and reducing the tax burden are very detrimental to the state. Taxpayers are willing to pay taxes because they understand that delaying tax payments and reducing the tax burden has an impact on the lack of financial resources which can hamper national development. Third, the awareness that taxes are set by law and can be enforced. Taxpayers will pay because tax payments are recognized as having a strong legal basis and are an absolute obligation of every citizen. Studies conducted by Suyatmin (2004), and Arum (2012) and Kamil (2015) show that taxpayer awareness has an effect on taxpayer compliance. However, different findings put forward by Nugroho et al. (2016) concluded that taxpayer awareness has no effect on taxpayer compliance. To increase tax revenues, it does not only depend on the quality of the performance of the Directorate General of Taxes but is also greatly influenced by the role of taxpayers in fulfilling their tax obligations. Since the implementation of tax reform in 1985, the fulfillment of tax obligations in Indonesia has been carried out with a self-assessment system. With the self-assessment system, the government gives greater trust to taxpayers to calculate, account for, pay, and report their tax obligations to the state with their own awareness. The government's desire to increase the number of taxpayers with the ultimate goal of increasing the amount of state revenue from taxes is not an easy job. Efforts in education, counseling and so on will not mean much in building taxpayer awareness in carrying out their tax obligations, if the community does not feel the benefits of tax compliance. On the other hand, the threat of less severe punishment for negligent taxpayers also causes taxpayers to tend to ignore their tax obligations. Thus, the success or failure of the implementation of tax regulations is largely determined by the awareness and knowledge of taxpayers regarding existing tax regulations.

Knowledge of tax regulations is the process by which taxpayers learn about taxation and apply that knowledge to pay taxes. The tax knowledge in question is understanding and comprehending the general provisions and procedures for taxation (KUP) which include how to submit a Tax Return (SPT), payment, place of payment, fines and deadline for payment or reporting of SPT. Public awareness to pay taxes mainly depends on public knowledge and understanding of tax regulations and level of education (Qomaria, 2013). Research conducted by Damajanti & Karim (2017) stated that knowledge has a positive and significant effect on taxpayer compliance. However, different findings were put forward by Kamil (2015) that taxpayer knowledge has a negative and significant effect on taxpayer compliance. This means

that taxpayers who have a good level of knowledge about taxes are actually looking for loopholes to avoid tax obligations.

Taxes when viewed from an economic perspective, can be viewed from both the microeconomic and macroeconomic perspectives. From a microeconomic perspective, taxes reduce individual income, reduce a person's purchasing power, reduce individual welfare, and change taxpayer lifestyles. From a macroeconomic perspective, taxes are income for the community (country) without creating obligations for the state towards taxpayers. Thus, if you look at taxes solely from a microeconomic perspective, taxes can be viewed as something that is not profitable. Something that is not profitable usually encourages efforts to avoid it. Therefore, to support the implementation of taxation, good public knowledge and awareness of tax regulations are needed. Many factors can influence taxpayer compliance besides tax awareness. As previously stated, tax law enforcement will also affect taxpayer compliance. There are laws that regulate general provisions and tax procedures, so that tax regulations are complied with, there must be tax sanctions for violators (Muliari & Setiawan, 2010). The word sanction in the Indonesian Dictionary means liability (action, punishment, and so on) to force people to comply with agreements or comply with the provisions of the law. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be followed/obeyed/complied with. Or in other words, tax sanctions are a tool (preventive) so that taxpayers do not violate tax norms (Mardiasmo, 2011). Tax sanctions are given to motivate taxpayers to pay the specified taxes. Light or heavy sanctions can always provide a deterrent effect for taxpayers in paying taxes. Tax sanctions and taxpayer motivation are closely related to each other. A very important factor in paying taxes is the factor that comes from the taxpayer himself, namely tax awareness. Because if the level of awareness of the taxpayer is high, it will affect the taxpayer to pay his tax obligations, so that the motivation to pay taxes will also increase the implementation of tax sanctions is applied as a result of the failure to fulfill tax obligations by taxpayers as regulated by tax law, the implementation of sanctions to taxpayers can cause the fulfillment of tax obligations by taxpayers so that it can increase taxpayer compliance. Taxpayers will comply (due to pressure) because they think about the existence of severe sanctions in the form of fines due to illegal actions in their efforts to smuggle taxes (Devano & Rahayu, 2006).

Research conducted by Rianty & Syahputepa, (2020) which concluded that tax sanctions affect the compliance of individual taxpayer reporting. Brata et al. (2017) also concluded that tax sanctions have a significant effect and have a positive relationship with taxpayer compliance. This study is a replication of Istanto's study (2010) entitled Analysis of the Influence of Tax Knowledge, Quality of Tax Services, Firmness of Tax Sanctions and Level of Education on Taxpayer Motivation in Paying Taxes. The researcher tested whether there was an influence of tax knowledge, quality of tax services, firmness of tax sanctions and level of education on taxpayer motivation in paying taxes. There are differences between this study and previous studies. First, the researcher will add one independent variable in the form of tax awareness. The researcher wants to know whether tax awareness can affect taxpayer motivation in paying taxes. Second, the sample used in this study is taxpayers registered at the Kolaka Pratama Tax Service Office (KPP) while the previous study used a sample at the Jakarta Kebayoran Lama Pratama Tax Service Office (KPP). Based on the description above, the researcher took the research topic in the field of accounting, especially taxation, regarding the factors of tax awareness, knowledge of taxes and tax witnesses which are implied to have an influence on taxpayer motivation in paying taxes.

Methods

This study uses a quantitative approach, which is an approach that emphasizes testing theories or concepts through measuring variables and conducting data analysis procedures with statistical tools and aims to test hypotheses. Based on its type, this study is classified as explanatory research. The research location will be conducted at the Kolaka Pratama Tax Service Office (KPP) located at Jalan Urip Sumoharjo Km 4, State Finance Building I, 1st floor. The type of data used in this study is quantitative data in the form of values or scores for the answers given by respondents to the questions in the questionnaire. The data sources used in this study are: The data sources used in this study are primary data. Primary data is data obtained from the first source, namely from the results of filling out the questionnaire. The population of this study was all individual taxpayers at the Kolaka Pratama Tax Service Office, totaling 63,336 taxpayers. The method used in determining this sample is purposive sampling, namely the selection of samples based on certain considerations. The sample calculation is carried out using the Slovin formula with the assumption that the population is normally distributed as follows:

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

Where:

n = number of samples

N = population

E = error tolerance limit

Based on the Slovin formula, the number of samples used is $n = N / (1 + Ne^2) = 63,336 / (1 + 63,336 \times 0.1^2) = 99.84$. Thus, the number of samples used in this study is 100 taxpayers.

While the sampling used is Incidental Sampling Accidental Sampling. Incidental Sampling Accidental Sampling is a sampling determination technique based on coincidence, namely any patient who happens to meet the researcher can be used as a sample, if the person who happened to be met is considered suitable as a data source. Data collection methods can be done in various ways, one of which is through literature studies, especially those related to secondary data. Meanwhile, primary data can be done through field studies in the form of observations and interviews with questionnaires. The data collection technique used in this study uses primary data. Where data collection is carried out through a survey method using a questionnaire. The questionnaire was distributed directly to respondents (taxpayers) at the Kolaka Pratama Tax Office.

Result and Discussion

This research was conducted to must taxes registered with the Pratama Tax Office Kolaka . Data for this study were obtained with use questionnaires distributed in a way direct to respondents at KPP Pratama Kolaka.

Table 1. Distribution and Returns Questionnaire

Research Place	Number of Respondents	Questionnaire which is spread	The questionnaire that was filled in
Kolaka Primary Tax Office	100	100	100

Respondents in this study is must taxes registered at the Pratama Tax Office Kolaka. The following is description about identity respondents consisting of from type gender, level education, position at KPP Pratama Kolaka, and working period.

Table 2. Gender Respondents

No	Type Sex	Amount	Percentage
1	Man	64	64%
2	Woman	36	36%
Amount		100	100 %

100 Respondents who are must tax from the Pratama Tax Office Kolaka which consists of of 64 mandatory tax or 64% of the type sex men, while Woman as many as 36 mandatory tax or 36%.

Table 3. Respondents' Education Level

No	Level Education	Amount	Percentage
1	SENIOR HIGH SCHOOL	49	49%
2	S1	39	39%
3	S2	6	6%
4	S3	0	0%
5	Other	6	6%
Amount		100	100%

The table above shows that most taxpayers at the Kolaka Pratama Tax Office, who were respondents in this study, have a high school education level of 49 taxpayers or 49% of the total respondents. The S1 education level is 39 taxpayers or 39%. The S2 level is 6 taxpayers or 6%. While the other levels are 6 taxpayers or 6%. After conducting the research, the necessary data has been obtained as accurate information. Furthermore, a research description is carried out to provide an explanation of the answers of each respondent to the statements submitted during the research. This is an explanation of the results of the answers or responses of each respondent. The values that will be presented are the results of data processing from raw data using descriptive statistical methods. The variables used in this study are awareness tax (X1), knowledge tax (X2), sanctions tax (X3), and motivation must tax (Y). These variables will be tested with descriptive statistics as follows:

Table 4. Statistical Test Results Descriptive

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax Awareness	100	15	25	20.13	1,988
Tax Knowledge	100	27	35	31.54	2,464
Tax Penalties	100	20	25	23.22	2,149
Taxpayer Motivation	100	32	40	36.29	3,223
Valid N (listwise)	100				

Tax Awareness (X1) with the number of data (N) is 100, the minimum value is 15, the maximum value is 25, the average answer is 20.13 and the standard deviation of 1,988. With see the average that is in the minimum and maximum value range, and standard deviation or variation the data distribution is in the 19.88% region, then variable awareness tax (X1) can it is said normally distributed. Knowledge (X2) with the number of data (N) is 100, the minimum value is 27, the maximum value is 35, the average answer is 31.54 and the standard deviation of 2,464. With see the average that is in the minimum and maximum value range, and standard deviation or variation the data distribution is in the 24.64% region, then variable knowledge tax (X2) can it is said normally distributed. Penalty (X3) with the number of data (N) is 100,

the minimum value is 20, the maximum value is 25, the average answer is 23.22 and the standard deviation of 2,149. With see the average that is in the minimum and maximum value range, and standard deviation or variation the data distribution is in the 21.49% region, then variable witness tax (X3) can it is said normally distributed. Taxpayer Motivation (Y) with the number of data (N) is 100, the minimum value is 32, the maximum value is 40, the average answer is 36.29 and the standard deviation of 3,223. With see the average that is in the minimum and maximum value range, and standard deviation or variation the data distribution is in the 32.23% region, then variable motivation must tax (Y) can it is said normally distributed. Validity test is a tool used to measure the validity of a questionnaire. Validity test is done by testing the correlation between item scores and the total score of each variable, using *Pearson correlation*. Question items are said to be valid if the level of significance is below 0.05. In table 0, it shows the results of the validity test on four variables consisting of awareness. tax (X1), knowledge tax (X2), sanctions tax (X3), and motivation must tax (Y). The results of the validity test of this research data can be seen in the following table:

Table 5. Validity Test Results

Question Details		Pearson Correlation	Sig (2- Tailed)	Information
X1 (Tax Awareness)	X1.1	0.742	0,000	VALID
	X1.2	0.800	0,000	VALID
	X1.3	0.524	0,000	VALID
	X1.4	0.730	0,000	VALID
	X1.5	0.597	0,000	VALID
X2 (Tax Knowledge)	X2.1	0,623	0,000	VALID
	X2.2	0,315	0,001	VALID
	X2.3	0,761	0,000	VALID
	X2.4	0,741	0,000	VALID
	X2.5	0,804	0,000	VALID
	X2.6	0,551	0,000	VALID
	X2.7	0,860	0,000	VALID
X3 (Tax Penalty)	X3.1	0.858	0,000	VALID
	X3.2	0.951	0,000	VALID
	X3.3	0.823	0,000	VALID
	X3.4	0.824	0,000	VALID
	X3.5	0.883	0,000	VALID
Y (Taxpayer Motivation)	Y.1	0.859	0,000	VALID
	Y.2	0,717	0,000	VALID
	Y.3	0,765	0,000	VALID
	Y.4	0,692	0,000	VALID
	Y.5	0,750	0,000	VALID
	Y.6	0,884	0,000	VALID
	Y.7	0,846	0,000	VALID
	Y.8	0,803	0,000	VALID

The criteria used to find out whether the questions used in this research are valid or not is if the *sig. value (2-tailed)* < 0.05 then the question item is valid. Based on table 0 above, it is known that the variable of awareness tax (X1), knowledge tax (X2), sanctions tax (X3), and motivation must tax (Y) has a significant value of less than 0.05 (<0.05) so it can be concluded that all question items in the study are valid. Reliability test is tool for measure a questionnaire which is indicator from variable or construct. This reliability test was carried out for test consistency

answer from Respondent through questions asked use method statistics *Cronbach's Alpha* with the significance used is more than ($>$) 0.6. The results from testing reliability are as following:

Table 6. Reliability Test Results

Variables	<i>Cronbach's Alpha</i>	Information
Tax Awareness (X 1)	0.7 70	Reliable
Tax Knowledge (X 2)	0.7 53	Reliable
Tax Penalties (X 3)	0, 819	Reliable
Taxpayer Motivation (Y)	0.7 87	Reliable

Based on the calculation results in table 0, it shows *the Cronbach's alpha value* for the awareness variable. tax of 0.770, knowledge tax of 0.7 53, sanctions tax of 0.819, and motivation must tax of 0.78 7 shows that *the Cronbach's alpha value* of the above variable is greater than 0.6. Thus, the question item on the awareness variable tax, knowledge tax, sanctions taxes and motivation must tax in this study is reliable. So that each question item used will be able to obtain consistent data and if the question is asked again, the answer will be relatively the same as the previous answer. Data normality test is used to find out whether in a regression model, *the error* generated has a normal distribution or not. In this study, to test data normality, the *Normal PP Plot of Refression Standardized Residual graph is used*, the test results of which can be seen in the image below:

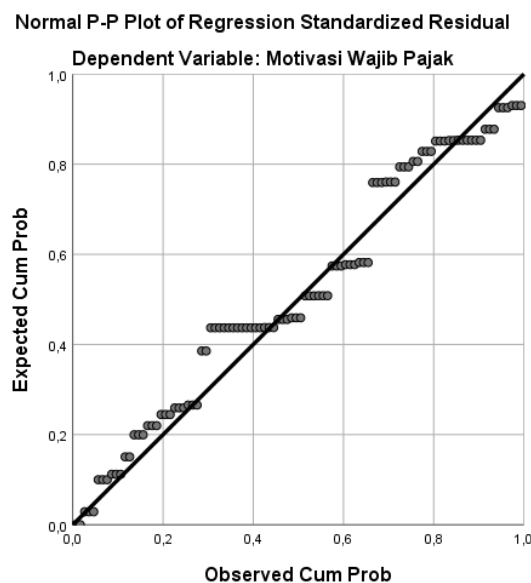


Figure 1. Normality Test Results

Based on the image above, it can be seen that the points are spread around the diagonal line, and the direction of the spread follows the direction of the diagonal line. This shows that the regression model is suitable for use because it meets the assumption of normality.

The multicollinearity test aims to see whether or not there is a high correlation between independent variables in a multiple linear regression model. If there is a high correlation between the independent variables, so connection between variable independent to variable its dependents become disturbed. For test multicollinearity can see from tolerance value of VIF (*Variance Inflation Factor*) value. If the VIF value is not more than 10 and the tolerance value is not not enough from 0.1 then the model can it is said free from multicollinearity (Surjoyo, et al., 2013). Test results multicollinearity can see in the table the following:

Table 7. Multicollinearity Test Results

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Tax Awareness	,802	1,246
	Tax Knowledge	,651	1,536
	Tax Penalties	,789	1,268

a. Dependent Variable: Taxpayer Motivation

Based on table above, it is seen that variable awareness, knowledge, and sanctions tax own mark *tolerance* above 0.1 and VIF is smaller out of 10. This means in the equation model regression No can symptom multicollinearity so that the data can be used in this study. Heteroscedasticity test aiming for see whether there is inequality variance in the residuals of an observation to another observation. Detection heteroscedasticity can do with method *scatterplot* where the spread is the points that are caused formed in a way random, no to form A pattern certain as well as direction its spread be on top or below number 0 on the Y axis. Test results heteroscedasticity can see in the picture below this:

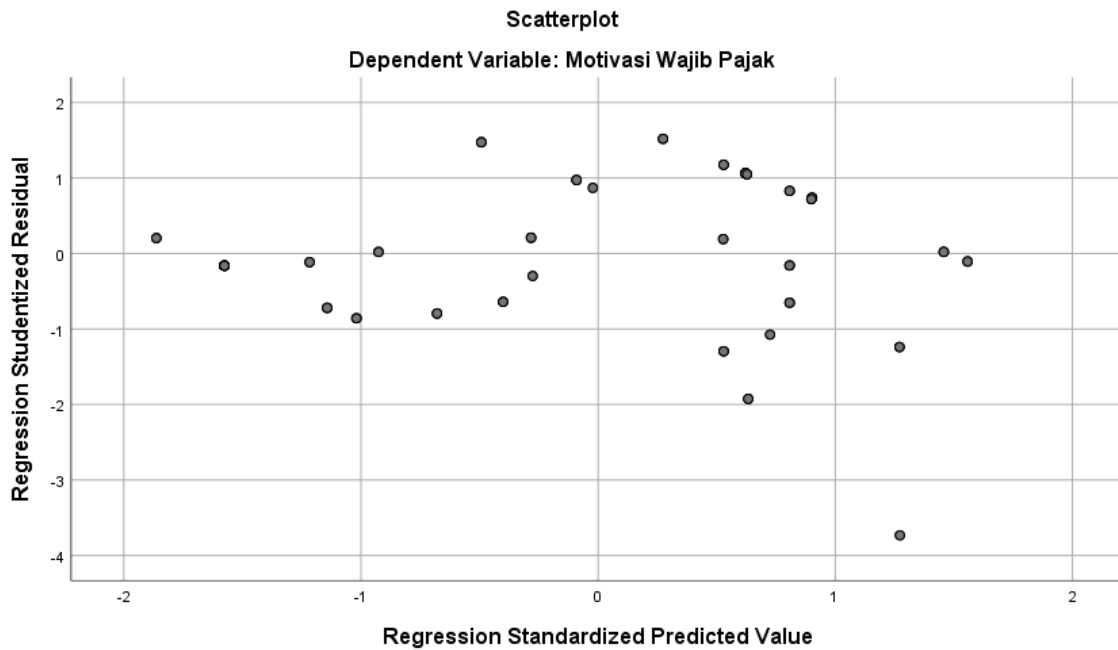


Figure 2. Heteroscedasticity Test Results

Heteroscedasticity test results from Figure 4 shows that the scatter plot graph between SRESID and ZPRED shows pattern distribution, where dot, dot, dot spread in a way random as well as spread Good on and also under the number 0 on the Y axis. This can conclude that no happen heteroscedasticity in the regression model, so that the regression model worthy used for predict awareness, knowledge, and sanctions tax to compliance must personal tax. The determination coefficient test aims to determine how much of the dependent variable can be explained by the independent variable.

Table 8. R² Test Results (Coefficient Determination)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,781 ^a	,610	,597	2,045
a. Predictors: (Constant), Tax Sanctions, Tax Awareness, Tax Knowledge				
b. Dependent Variable: Taxpayer Motivation				

From the table above, there is an R figure of 0.781 which shows that the relationship between taxpayer motivation and the three independent variables is strong, because it approaches the strong definition of 0.90. While the R square value of 0.690 or 69% shows that the taxpayer motivation variable can be explained by the tax awareness, tax knowledge, and tax sanctions variables of 69% while the remaining 31% can be explained by other variables not included in this study.

The t-test is used to see the influence of each variable of awareness, knowledge, and tax sanctions on the dependent variable of the level of motivation of individual taxpayers. The test is carried out with a t-test, namely by looking at the significance value of the calculated t. If the significance value of the calculated t is <0.05, it can be said that the independent variable has an influence on the dependent variable. The test results are as follows:

Table 9. t-Test Results (Partial)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,028	3,166		-,325	,746
	Tax Awareness	,235	,115	,145	2,034	,045
	Tax Knowledge	,700	,103	,535	6,772	,000
	Tax Penalties	,452	,108	,301	4,197	,000
a. Dependent Variable: Taxpayer Motivation						

The table above shows that the variables awareness tax has a significance level of 0.045, which is less than 0.05. This means that H₁ is accepted and H₀ is rejected, so it can be said that awareness tax has a significant effect on the level of taxpayer motivation. The t value of 2.034 indicates that the influence given is positive on the dependent variable.

The table above shows that the variables knowledge tax has a significance level of 0.000, which is less than 0.05. This means that H₁ is accepted and H₀ is rejected, so it can be said that knowledge tax influential significant to level motivation must tax. The t value of 6.772 indicates the influence exerted nature positive to variable dependent. The table above shows that the variables sanctions tax has a significant level of 0.000 which is smaller than 0.05. This means that H₁ is accepted and H₀ is rejected so that it can be said that *e-billing* has a significant effect on the level of taxpayer motivation. The t value of 4.197 indicates that the influence given is positive on the dependent variable.

Simultaneous test is used to test whether there is an influence of the independent variables as a whole on the dependent variable using the F test. This test uses a 5%. With the provision, if

the significance of the calculated $F < 0.05$ then the proposed hypothesis can be accepted. The test results are as follows:

Table 10. F Test Results (Simultaneous)

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	626,949	3	208,983	49,951	,000 ^b
	Residual	401,641	96	4,184		
	Total	1028,590	99			
a. Dependent Variable: Taxpayer Motivation						
b. Predictors: (Constant), Tax Sanctions, Tax Awareness, Tax Knowledge						

The table above shows that the significance level of 0.000 is smaller than 0.05, so it can be said that tax awareness, tax knowledge, and tax sanctions simultaneously (together) have an influence on taxpayer motivation, with a probability of 0.000. Because the probability is much smaller than the significance value of 0.05, the regression model can be used to predict the level of compliance of individual taxpayers.

Multiple linear regression analysis method that aims to test the relationship of influence between one variable to another variable. The variable that is influenced is called the dependent variable, while the variable that influences is called the free variable. The test results are as follows:

Table 11. Multiple Linear Regression Test Results

Coefficients ^a						
	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,028	3,166		-,325	,746
	Tax Awareness	,235	,115	,145	2,034	,045
	Tax Knowledge	,700	,103	,535	6,772	,000
	Tax Penalties	,452	,108	,301	4,197	,000
a. Dependent Variable: Taxpayer Motivation						

Based on the table above, then the regression equation that is formed in this regression test is:

$$Y = -1.028 + 0.235$$

The model can be interpreted as follows:

The constant value is -1.028 this shows that, if independent variable (awareness) tax, knowledge taxes and sanctions tax) has a value of zero (0), then the value of the dependent variable (taxpayer motivation) is -1.028 units. Regression coefficient of awareness tax (x_1) is 0.235 and is positive. This means that the value of the Y variable will increase by 0.235 if the value of the X_1 variable increases by one unit and the other independent variables remain constant. The coefficient is positive show existence one- way relationship between variable awareness tax with variable level motivation must taxes, increasingly tall awareness taxes owed must tax so level motivation must tax generated the more increase. Knowledge regression coefficient tax (x_2) is 0.700 and is positive. This means that the value of the Y variable will increase by 0.700 if the value of the X_2 variable increases by one unit and the other independent variables remains constant. The coefficient is positive show existence one- way relationship

between variable knowledge tax with variable level motivation must taxes, increasingly tall knowledge taxes owed must tax so level motivation must tax generated the more increase. Sanction regression coefficient tax (x_3) is 0.452 and is positive. This means that the value of the Y variable will increase by 0.452 if the value of the X_3 variable increases by one unit and the other independent variables remains constant. The coefficient is positive show existence one-way relationship between variable sanctions tax with variable level motivation must taxes, increasingly tall sanctions taxes owed must tax so level motivation must tax generated the more increase.

Influence awareness tax to motivation must tax

Based on the results of this study, it was found that the influence of awareness taxes has a significant positive effect on motivation must tax. Based on table 0 it shows that the awareness variable tax has a significant level of 0.045 which is less than 0.05. This means that H_1 is accepted and H_0 is rejected so it can be said that awareness taxes have a significant effect on motivation must tax. The t value of 2.034 indicates that the influence given is positive on the dependent variable.

Tax awareness is the understanding and awareness of individuals or entities regarding the importance of taxes in national development and public welfare. Tax awareness includes an understanding of the function of taxes, the obligation to pay taxes, and the positive impacts resulting from tax contributions to the economy and public services. High tax awareness plays an important role in increasing taxpayer motivation to comply with tax obligations. This taxpayer motivation can come from external motivation, such as sanctions or fines, but more importantly is the internal motivation that arises from an understanding of their responsibilities as part of society.

Taxpayers who have good tax awareness tend to be more motivated to pay taxes voluntarily. They do not only pay because they are afraid of punishment, but because they understand that the taxes they pay support various important sectors, such as education, health, and public infrastructure. When taxpayers understand that their tax payments contribute significantly to the development of the country, their motivation becomes stronger and more sustainable. Thus, tax awareness creates a sense of social responsibility and an intrinsic drive to contribute, which ultimately increases voluntary tax compliance.

Low tax awareness, on the other hand, tends to result in limited motivation. Taxpayers with low awareness may only pay taxes because they are afraid of sanctions, not because they understand the importance of their contribution. Therefore, in increasing taxpayer motivation, it is necessary to increase tax awareness through education and socialization about how taxes are used for the common good. High tax awareness will trigger intrinsic motivation of taxpayers, which in turn will increase the level of voluntary and sustainable compliance.

Knowledge of how taxes are used to fund infrastructure, education, health, and other public services provides a greater sense of responsibility to taxpayers. This awareness encourages them to pay taxes voluntarily, not only because they are afraid of sanctions or fines, but because they feel involved in community development efforts. Research shows that taxpayers who have a deep understanding of the functions and benefits of taxes have a stronger motivation to comply with tax obligations, thus creating sustainable compliance. Thus, increasing tax awareness through education and socialization programs is an important step to encourage taxpayer motivation and create a better culture of compliance in society.

Motivation theory according to Herzberg supported these findings by showing that motivator factors, such as a sense of contributing to social progress, were more effective in encouraging

voluntary compliance than hygiene factors, which merely served as barriers to non-compliance. Overall, this study is supported by Herzberg's Motivation Theory which explains that tax awareness affects taxpayer motivation in two ways: first, hygiene factors such as the threat of sanctions motivate them to comply with tax obligations as a step to avoid legal problems; second, motivator factors such as understanding the contribution of taxes to national development increase voluntary and sustainable tax compliance. Therefore, policies that focus on increasing tax awareness through public education and transparency of tax use can be more effective in encouraging taxpayer motivation than approaches that solely focus on law enforcement and sanctions.

This research is in line with research conducted by Suyatmin (2004), and Arum (2012) and Kamil (2015) shows that awareness must tax has an effect on taxpayer compliance. However, different findings presented by Nugroho et al. (2016) concluded that taxpayer awareness has no effect. significant on taxpayer compliance. So based on the description above, the researcher states the hypothesis that tax awareness is suspected to have an effect on taxpayer motivation.

Influence knowledge tax to motivation must tax

Based on the results of this study, it was found that the influence of knowledge taxes has a significant positive effect on motivation must tax. Based on table 0 it shows that the knowledge variable tax has a significant level of 0.000, which is less than 0.05. This means that H_1 is accepted and H_0 is rejected, so it can be said that knowledge taxes have a significant effect on motivation must tax. The t value of 2.034 indicates that the influence given is positive on the dependent variable.

The influence of tax knowledge on taxpayer motivation is very positive and significant, contributing to an increase in the level of compliance in fulfilling tax obligations. When taxpayers have a good understanding of the tax system, their rights and obligations, and the benefits generated from paying taxes, they tend to feel more motivated to comply with existing regulations. In-depth knowledge of how taxes are used to support infrastructure development, public services, and social programs increases their awareness of social responsibility. The results of the study showed that taxpayers who have high knowledge of taxes are more likely to pay taxes voluntarily, not only because they are afraid of sanctions, but because they realize the importance of their contribution to the welfare of society. In other words, tax knowledge not only reduces uncertainty, but also builds a sense of pride and ownership among taxpayers, which ultimately drives intrinsic motivation to comply. Therefore, efforts to improve tax knowledge through education and socialization are very important in creating a better culture of compliance in society.

In addition, increasing tax knowledge also has the potential to reduce misunderstandings and dissatisfaction that often-become obstacles for taxpayers in fulfilling their obligations. Many taxpayers feel confused or skeptical about the tax system, especially if they do not have clear information about how their taxes are used. By educating the public about the tax process and transparency in the use of tax funds, the government can build trust among taxpayers. When taxpayers feel confident that their taxes are being managed well and used for the public interest, they are more likely to contribute voluntarily. Better knowledge can also facilitate dialogue between taxpayers and tax authorities, allowing for constructive feedback and improvements in the tax system. Therefore, effective education and outreach strategies not only improve tax knowledge but also build better relationships between the government and taxpayers, creating a stronger and more sustainable climate of compliance.

Theory motivation According to Herzberg, this finding is supported by showing that knowledge related to motivator factors, such as understanding the contribution of taxes to society, is more effective in creating long-term satisfaction and motivation than knowledge that only focuses on hygiene factors such as the threat of sanctions. Tax knowledge influences taxpayer motivation through two channels. First, knowledge of sanctions and fines (hygiene factors) can encourage minimum compliance driven by fear of punishment. Second, knowledge of tax benefits (motivator factors) can increase taxpayer motivation intrinsically, creating stronger and more sustainable voluntary compliance. Thus, tax policies that focus on increasing taxpayer knowledge about tax benefits and the role of taxes in national development will be more effective in building long-term motivation than approaches that only emphasize the punishment aspect.

Research conducted by Qomaria (2008) with the title Analysis of the Influence of Knowledge about Taxes and Education Level Must Tax to Tax Paying Awareness shows that There is a significant influence of knowledge about taxes on awareness of paying taxes.

Further research conducted by Dianawati (2008) with the title Analysis of the Influence of Taxpayer Understanding of Tax Laws on the Level of Taxpayer Compliance in Fulfilling Tax Obligations in KPP Prata m a Land Brother Two. The results of this study indicate that there is a significant influence between taxpayers' understanding of tax laws and the level of taxpayer compliance in fulfilling tax obligations.

Influence sanctions tax to motivation must tax

Based on the results of this study, it was found that the influence of sanctions taxes has a significant positive effect on motivation must tax. Based on table 0 it shows that the sanction variable tax has a significant level of 0.0 00 which is less than 0.05. This means that H_1 is accepted and H_0 is rejected so it can be said that sanctions taxes have a significant effect on motivation must tax. The t value of 2.034 indicates that the influence given is positive on the dependent variable.

The influence of tax sanctions on taxpayer motivation has a positive and significant impact in encouraging compliance with tax obligations. Sanctions, which include fines, late interest, and legal action, serve as a motivating mechanism for taxpayers to fulfill their obligations. When taxpayers realize that not complying with tax regulations will result in serious financial or legal consequences, they tend to be more careful in carrying out their tax obligations. Research shows that the existence of clear and consistently applied sanctions can increase the level of compliance, especially among taxpayers who may have a tendency to evade taxes. Although sanctions are often considered as external drivers, their effects can contribute to the formation of long-term tax discipline. When taxpayers understand that violations of tax provisions can have negative consequences, they are more likely to pay attention to their obligations and pay taxes on time. Therefore, although sanctions do not provide intrinsic motivation, their existence is still important in creating awareness and strengthening compliant behavior among taxpayers, thereby forming a better compliance culture in society.

In addition, tax sanctions also serve as a tool to strengthen fairness in the tax system. When taxpayers see that violations of tax provisions are responded to with strict sanctions, this creates a sense of justice in society. Compliant taxpayers feel that they are not harmed by the actions of others who are disobedient, thus increasing their motivation to fulfill their tax obligations. Fair and transparent enforcement of sanctions can foster public trust in the tax system and government. With increased trust, taxpayers will feel more comfortable and motivated to contribute voluntarily, because they believe that the taxes they pay are used for the public

interest. Therefore, a strategy that combines effective sanctions with efforts to improve public perceptions of fairness in the tax system can produce stronger and more sustainable motivation for tax compliance among taxpayers.

Motivation theory according to Herzberg supports this finding by pointing out that hygiene factors such as sanctions cannot create strong and sustainable positive motivation. Therefore, although tax sanctions are necessary to maintain discipline, efforts to increase taxpayer motivation should focus on increasing their awareness of the benefits of taxes and the importance of their role in supporting the welfare of society. Overall, tax sanctions serve as a hygiene factor in Herzberg's Theory, which can encourage compliance by preventing non-compliance. However, to create positive and long-term motivation, motivating factors such as understanding the contribution of taxes to national development are essential. By combining sanctions as an external control tool and public education to raise awareness of tax benefits, the government can build stronger and more sustainable motivation among taxpayers. This research is in line with research conducted by Rianty & Syahputepa, (2020) concluded that tax sanctions have an effect on the reporting compliance of individual taxpayers. Brata et al. (2017) also concluded that tax sanctions have a significant effect and have a positive relationship with taxpayer compliance.

Conclusion

The research findings indicate that tax awareness, tax knowledge, and tax sanctions have a positive and significant influence on the motivation level of individual taxpayers. Higher tax awareness and knowledge lead to increased motivation for fulfilling tax obligations, emphasizing the importance of understanding tax regulations. Additionally, tax sanctions also play a significant role in motivating taxpayers, as stricter enforcement and penalties encourage compliance. To improve taxpayer compliance, it is recommended that taxpayers enhance their knowledge of tax regulations and fulfill their obligations transparently and accurately. Future researchers are advised to explore additional variables that may influence tax compliance, conduct more extensive observations to increase data accuracy, expand the sample size beyond taxpayers registered at the Kolaka Pratama Tax Service Office, and incorporate diverse data collection methods, such as interviews. Furthermore, selecting the appropriate timing for questionnaire distribution, clarifying taxpayer criteria, and considering factors such as the submission deadlines for annual tax returns and the absence of tax arrears will enhance the reliability and generalizability of future research.

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