

# THE EFFECT OF TAXPAYER MOTIVATION AND TAX VOLUNTEER SERVICE QUALITY ON TAX COMPLIANCE

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## Abstract

This study aims to examine the relationship between taxpayer motivation and tax volunteer service quality on taxpayer compliance in Batam City who are registered at the Riau Islands DJP Regional Office in 2025 and receive assistance from the Batam State Polytechnic Tax Volunteer Program. This study analyzes the relationship between taxpayer motivation, perceived tax volunteer service quality (including information clarity, efficiency, and responsiveness), and the level of tax compliance reported by taxpayers. The data used in this study is primary data and is a quantitative approach obtained from distributing questionnaires to individual taxpayers (WPOP) in Batam City who received an assistant from the Batam State Polytechnic Tax Volunteer Program in 2025. The number of participants in this study was 319 people. The purposive sampling method was used by the author in this study to determine sampling. The data analysis test in this study was carried out using the SPSS version 23 program. This study produces the final result that the taxpayer motivation variable has a positive and significant effect on the tax compliance variable. The variable quality of tax volunteer services has a positive and significant effect on the tax compliance variable.

**Keywords:** Tax Compliance, Taxpayer Motivation, Service Quality, Tax Volunteer

## INTRODUCTION

Taxes are a crucial source of revenue for a country in terms of funding development and running the wheels of government. Tax compliance of taxpayers is believed to be the main foundation in optimizing tax revenue. However, the level of tax compliance, especially for Individual Taxpayers (WPOP) is often a challenge in itself. Tax compliance can be influenced by various factors, including the motivation of taxpayers to pay taxes and the quality of services they receive from tax authorities and third parties who help.

Fajry Akbar revealed that the realization of the 2024 Annual Individual Tax Return submission was 12.99 million. The Research Manager of the Center for Indonesia Taxation Analysis (CITA) assessed that the disclosure of individual tax returns decreased by 1.12 percent compared to last year's period, namely the 2023 annual individual tax return worth 13.15 million (Simanjuntak, 2025). This declining figure can indicate the need to continue to boost the level of tax compliance so that the realization of the revenue target can be achieved.

In an effort to improve tax compliance among taxpayers, the Directorate General of Taxes (DJP) collaborates with various parties, including universities, through the Tax Volunteer program. This program aims to provide assistance to taxpayers regarding understanding and implementing their tax obligations. Batam State Polytechnic is one of the institutions that actively participates in the Tax Volunteer program, by providing assistance services to WPOPs in Batam City. The quality of services received by taxpayers can also affect their level of compliance. Quality services, such as clear and easily accessible information, efficient payment processes, and responsive assistance, can increase taxpayers' trust in the tax system and encourage them to be more compliant.

Research by Mitha Pratiwi & Merkusiwati (2019) states that good service quality is one of the factors that can increase tax compliance in taxpayers. Good and good officer service quality is expected to provide a sense of satisfaction to taxpayers which will result in boosting tax compliance in taxpayers in fulfilling their outstanding tax obligations.

The good quality of Tax Volunteer services will provide convenience and good understanding to taxpayers, so that it will foster their trust and compliance. Considering that the reporting and fulfillment of tax obligations is an annual state routine event, taxpayers who are satisfied with the services received from tax volunteers in assistance this year will not hesitate to reuse tax volunteer services in subsequent years. In other words, indirectly, a good level of service quality from tax volunteers can increase tax compliance, increase public tax awareness, and assist taxpayers in making their outstanding tax payments more easily and efficiently. Thus, the author assumes that the quality of Tax Volunteer services can influence WPOP tax compliance.

In addition, taxpayer motivation plays an important role in encouraging tax compliance. Pratiwi & Sinaga (2023) say that the motivation that exists in taxpayers will encourage to make taxpayers aware of optimizing the level of tax compliance in taxpayers in fulfilling their tax obligations. So that indirectly taxpayers will be encouraged to support the implementation of the self-assessment tax system and increase tax compliance. Motivation is considered a crucial cause that can arouse a person in carrying out an action and can even determine the success of a job (Iddrisu, 2023). According to Ndudi et al. (2023) a job is the main source of motivation because in the job there are interests, difficulties, and is a process of individual growth and achievement. Taxpayers who have high motivation, both intrinsic (awareness of obligations as citizens) and extrinsic (incentives or sanctions), tend to be more obedient in carrying out tax payments.

This research is adapted from previous research written by Pratiwi & Sinaga (2023) entitled *The Effect of Motivation, Taxation knowledge, and Tax Sanctions on Tax Compliance*. The author adapts the research by taking the taxpayer motivation variable as one of the independent variables in this study and taking the tax volunteer service quality variable which is not discussed in Pratiwi & Sinaga (2023)'s research. His research explains that the motivation that exists in taxpayers can help maximize the level of compliance in taxpayers. Theoretically, high taxpayer motivation will make taxpayers aware of seeking information and fulfilling their tax obligations correctly. Therefore, it can be assumed that there is a positive relationship between taxpayer motivation and tax compliance.

The purpose of this study is to determine the effect of taxpayer motivation and service quality of Tax Volunteers on tax compliance of WPOP in Batam City who receive assistance from Tax Volunteers of Batam State Polytechnic in 2025. As well as evaluating the extent to which taxpayer motivation affects tax compliance in Batam and assessing the effect of Batam State Polytechnic tax volunteer service quality on tax compliance in taxpayers in the community. This study also aims to determine whether there is a positive influence between the service quality of Polibatam Tax Volunteers and Taxpayer Tax Compliance, and to determine whether Taxpayer Motivation can positively influence Tax Compliance.

This research also aims to contribute to the DJP and Batam State Polytechnic in developing a neater strategy to boost the level of WPOP tax compliance. The results of this study can also be a reference for further research in the field of taxation.

## **LITERATURE REVIEW**

### **Attribution Theory**

Attribution theory is one of the theories used by the author in this study. This theory was first expressed by Fritz Heider in 1958 who explained that collaboration between internal and external factors can determine a person's behavior (Adrean et al., 2023). Heider argues that internal drives (attributes within oneself such as ability, effort, and effort, and motivation) and external drives (attributes that include the surrounding environment such as rules and weather) can simultaneously determine one's actions (Luthans, 2006). Speaking of tax compliance in taxpayers, several studies such as Adrean et al. (2023), Aras et al. (2024), Khodijah et al. (2021), and others relate it to attribution theory which determines the behavior of taxpayer compliance or non-compliance in fulfilling their outstanding tax obligations both by internal and external attribution (Darmayasa et al., 2020). Some studies such as Mei & Firmansyah (2022) and Manuaba & Setiawan (2023) also use attribution theory in defining factors that can influence tax compliance.

### **Theory of Planned Behaviour**

The next theory that the author uses in this research related to tax compliance is the Theory of Planned Behavior (TPB). This theory, also known as the Theory of Planned Behavior, is a theory developed from Ajzen's Theory of Reasoned Action in 1980. Theory of Planned Behavior (TPB) asserts that a person's intention and intention to do something, including paying taxes, can be influenced by several factors (Pratiwi & Sinaga, 2023). These factors include an individual's attitude towards the action (e.g. whether they consider paying taxes to be important), social influences (e.g. what friends or family think about paying taxes), and the extent to which individuals feel capable of performing the action (e.g. whether they understand tax regulations).

According to the TPB, the stronger a person's determination to do something, the higher the certainty they will do it. In terms of tax payment, TPB theory proves that taxpayers who have a positive attitude towards taxes, feel encouraged by the social environment to comply, and are confident in fulfilling their tax obligations, tend to be more compliant. Research by Mitha Pratiwi & Merkusiwati (2019), Widiastini & Supadmi (2020), Manuaba & Setiawan (2023), and others use this Theory of Planned Behavior in analyzing the relationship between factors that can affect tax compliance.

### **Servqual Theory**

Rebualos et al. (2024) argue that to meet customer needs and improve service quality, it is necessary to pay attention to customer expectations and perceptions of the services offered. He also added that a widely used service quality measurement tool is the Servqual theory developed by Parasuraman. This is in line with the opinion of Jonkisz et al. (2021) Servqual theory is a tool for assessing the level of customer satisfaction with service quality in various sectors or industries.

According to Meilani & Sugiarti (2022) in Parasuraman's Servqual theory there are 5 aspects that must exist in services such as; (1) Tangible (Physical evidence), namely the ability of an organization to demonstrate its existence to outsiders including real assets such as vehicles, buildings, parking lots, service rooms, and so on. (2) Responsiveness, namely the determination to serve customers and offer services quickly and precisely with the delivery of real information. (3) Reliability, namely the company's ability to provide services that are consistent and in sync with what was promised. (4) Assurance, namely the expertise, ethics and skills of company employees to build customer trust in the company, including communication, sense of security, trust, ability and ethics. (5)

Empathy, namely providing attention that is delivered to customers in an honest and personalized manner.

### **Tax Compliance**

Undang-Undang Republik Indonesia Nomor 28 Tahun 2007 has emphasized that tax is an obligation that should be fulfilled by every individual and business entity, in accordance with applicable legal regulations. Taxes are used to fund various state needs, in order to realize the welfare of the people. As the main source of a country's revenue, taxes play a crucial role in supporting various state activities, such as the development of public facilities, infrastructure, education, health, and security. Without taxes, many essential public programs and services for the wider community would be constrained. Therefore, active participation in paying taxes is a form of real contribution to the progress of the nation. By fulfilling our tax obligations, as Indonesian citizens we can build a brighter future for Indonesia.

Tax compliance is the main foundation in the Self-Assessment system. Taxpayers who are obedient in fulfilling their obligations in accordance with tax provisions, encourage the achievement of optimal tax revenue. In other words, tax compliance is the main driver in determining the effectiveness of the Self-Assessment system. The higher the level of tax compliance, the more optimal tax revenue can be achieved. The existence of tax authorities or government officials in charge of managing and collecting taxes is only as supervision through audit procedures.

## **HYPOTHESIS DEVELOPMENT**

### **The Effect of Taxpayer Motivation on Tax Compliance**

One of the factors that can affect the level of tax compliance is taxpayer motivation in paying taxes. Motivation is a situation that can lead humans to certain goals, arouse passion within themselves, and a condition that can maintain behavior related to the work environment (Nurhikmah et al., 2023). According to Adrean et al. (2023), if the level of taxpayer motivation is low, it can cause tax compliance to decrease. Motivation in this study uses attribution theory which believes that a person's actions can be influenced by collaboration between internal and external forces (Adrean et al., 2023). In Theory of planned behavior, taxpayer motivation can be categorized as behavioral belief if the taxpayer's motivation to fulfill their tax obligations comes from the taxpayer's own tax awareness or normative belief if the taxpayer's motivation to pay taxes is due to encouragement to pay taxes from the work environment, other relatives.

Karma (2021) states in his research that motivation has a positive influence on tax compliance. Likewise, the results of research from Stefanie & Sandra (2020) and Pratiwi & Sinaga (2023), which state that taxpayer motivation has a positive influence on tax compliance. It can be said that the greater the motivation of taxpayers in fulfilling their taxes, the higher the level of tax compliance will be.

Therefore, the hypothesis that the author will propose is as follows.

H<sub>1</sub> : Taxpayer motivation has a positive effect on tax compliance.

### **The Effect of Tax Volunteer Service Quality on Tax Compliance**

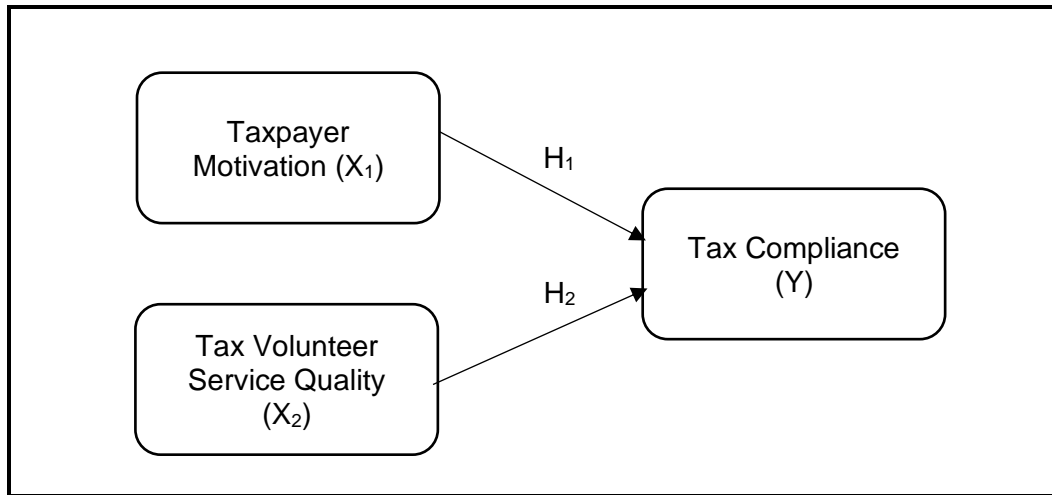
Apart from taxpayer motivation, another cause that can affect tax compliance in taxpayers in fulfilling their tax obligations is service quality. The hope is that by offering maximum service from the tax apparatus, in this case the accompanying tax volunteer, it can have a significant impact on taxpayer compliance and awareness in paying their due taxes (D. Purnamasari et al., 2024). According to Mei & Firmansyah (2022), the service quality variable is included in the external factors of attribution theory that can boost the

level of tax compliance in paying the tax due. In Theory of planned behavior, service quality is categorized as Normative belief, which is related to social influences (other people) that can shape a person's intention and behavior in fulfilling their tax obligations. The service quality variable in this study also uses Servqual theory as a measuring tool or measurement indicator. According to Meilani & Sugiarti (2022), there are 5 indicators that must be met in service adapted from Parasuraman's Servqual theory, namely Tangible (physical evidence), Responsiveness, Reliability, Assurance, and Empathy.

Research written by Ristiyana et al. (2024) explained that service quality can affect tax compliance. The results of this statement are the same as other research written by Adrean et al. (2023) states that service quality can significantly affect motor vehicle tax compliance. Likewise with research belonging to D. Purnamasari et al. (2024). However, their research is different from the results of Nitasari et al. (2023) and Aras et al. (2024) which explains that the quality of tax services does not have a positive effect on tax compliance in individual taxpayers. Therefore, the authors would like to propose the following hypothesis.

H<sub>2</sub> : The quality of tax volunteer services has a positive influence on tax compliance.

**Research Model**



Source: Processed Data (2025)

**Picture 1. Research Model**

**METHOD**

This research was conducted at Tax Center of Batam State Polytechnic which is located at Jl. Ahmad Yani Batam City. Batam City. Riau Islands. Indonesia. The research will be conducted in March 2025 - June 2025. This study uses a type of quantitative research and uses data sources in the form of primary data taken directly and indirectly through the results of distributing Google Form questionnaires to Batam City individual taxpayers who are registered with the Regional Office of the DJP Riau Islands in 2025 and have used the Batam State Polytechnic tax volunteer service. All questionnaire answers in this study were assessed and scored using a Likert scale. Each response on the Likert scale is given a numerical value to represent the level of opinion of the respondent, and the numbers can be summed to estimate the overall attitude of the respondent. This study uses a Likert scale (interval) with a category range of 1 to 5. This is expected to provide an opportunity for all questionnaire participants to determine a more specific and comprehensive answer according to their views. This study uses purposive sampling technique as a sampling technique. The author uses purposive sampling in this study

because the sample in this study must be in accordance with the phenomenon to be studied and not all samples can be used.

The author uses the Slovin formula to determine the number of samples in this study with the total population of individual taxpayers in Batam City recorded in the Regional Office of the DGT of Riau Islands in 2025 as many as 770,445 people.

$$n = N / ((1 + Ne^2)) \dots\dots\dots(1)$$

$$n = N / (1 + Ne^2)$$

$$n = 770,445 / (1 + 770,445 (0.1)^2)$$

$$\text{number} = 99.98$$

$$n = 100 \text{ (rounded)}$$

Where:

n is the sample size

N is the population

e is the margin of error (usually 10% or 20%)

Thus, the sample size for this study is 100.

This study will incorporate a set of commonly used control variables from tax compliance research. These variables include taxpayer motivation and service quality, specifically the service quality of tax volunteers. More details on these variables can be found in Table 1.

**Table 1. Measurement of variables**

Variables	Definition	Indicator	Source
<b>Independent Variables</b>			
Taxpayer Motivation (X <sub>1</sub> )	Taxpayer motivation is the factors that encourage a person or an organization to body to fulfill tax obligations This motivation can arise internally or externally.	Tax awareness of a taxpayer Taxpayer honesty The urge to pay taxes Work environment, or relatives	Falah (2021)
Quality of Tax Volunteer Services (X <sub>2</sub> )	The quality of tax volunteer services refers to how well tax volunteers provide assistance and education to taxpayers in fulfilling their tax obligations.	Reliability Responsiveness Guarantee Empathy Real	I. Purnamasari (2019)
<b>Dependent Variable</b>			
Tax Compliance (Y)	Compliance Tax is the level of awareness and compliance Tax in fulfillment obligation tax owed in accordance with applicable laws and regulations.	Register with the Tax Office Calculating and paying taxes Reporting tax returns Paying tax arrears	Pratiwi & Sinaga (2023)

The tests used by the author to measure data quality are validity and reliability tests. This test is carried out to check that the data used for research meets the standards

needed so that the analysis results are valid and reliable. In addition, the authors also use normality test, heteroscedasticity test, and multicollinearity test in this study to test related classical assumptions. Hypothesis testing used by the author in this study consists of linear regression test, t test (partial test), F test (simultaneous test), and analysis of the coefficient of determination ( $R^2$ ).

## RESULT

From the field research conducted by the author. The author distributes questionnaires in the form of Google Forms through links in the form of QR codes that can be scanned by taxpayers who receive services from Tax Volunteers spread across KPP Batam Selatan, KPP Batam Utara and also Polibatam Tax Center. The number of quizzes filled in from the distribution of the Google Form was 319 respondents. Of the 319 respondents, all 319 questionnaires data can be used as research data.

Based on respondent data, respondents consisted of 60.2 percent female gender and 39.8 percent male gender. Meanwhile, based on age characteristics, respondents consisted of 57.7 percent of respondents aged less than 25 years, 18.5 percent of respondents aged 25 to 30 years, 11.6 percent of respondents aged 31 to 40 years, 7.8 percent of respondents aged 41 to 50 years, and 7.8 percent of respondents aged over 50 years. Then based on the characteristics of the last education of the respondents can be seen in Table 2

**Table 2 Responden Characteristic Data**

<b>Characteristic</b>	<b>Amount</b>	<b>Persentase</b>
<b>Gender</b>		
Women	192	60.2%
Men	127	38.9%
<b>Age</b>		
<25	184	57.7%
25-30	59	18.5%
31-40	37	11.6%
41-50	25	7.8%
>50	14	4.4%
<b>Latest Education</b>		
SD/Setara	1	0.3%
SMA/Setara	236	74.0%
D2	1	0.3%
D3	11	3.4%
D4/S1	48	15.0%
S2	22	6.9%

Source: Processed Data (2025)

The author uses the help of the SPSS version 23 program for all statistical tests in this study. The results of the descriptive statistics of this study are presented in Table 3 below:

**Table 3 Descriptive Statistics Analysis**

	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Motivation	319	15	57	43.29	7.145
Tax volunteer service quality	319	11	44	28.65	7.372
Tax Compliance	319	11	48	31.53	7.975

Source: Processed Data (2025)

Table 3 shows that the lowest value of the taxpayer motivation variable ( $X_1$ ) is 15 and the highest value is 56, with an average value of 43.29, which results in a value of 3.61 when divided by 12 statements. This means that the average participant gives 4 points for each statement item about taxpayer motivation. Therefore, it can be said that in this motivation variable, the average agrees with the indicators of honesty about the implementation procedure according to the rules, the desire to pay taxes (belief in the impact of paying taxes), awareness of taxpayers (fulfilling tax obligations without coercion), the encouragement to pay taxes (socialization and transparency), and the influence of the environment or relatives. The standard deviation of this variable is 7.145, which indicates that the standard deviation of the data from the mean value is 7.145.

The lowest value of the tax volunteer service quality variable ( $X_2$ ) is 11 and the highest value is 44, with an average value of 28.65, which results in a value of 3.18 when divided by 9 statements. This means that participants usually give 3 points for each statement item on the service quality variable. Therefore, it can be said that the average respondent is neutral on the reliability, responsiveness, assurance and certainty, empathy, and physical evidence that tax volunteers have. The standard deviation of this variable is 7.372, which indicates that the standard deviation of the data from the mean value is 7.372.

The variable related to tax compliance ( $Y$ ) has a minimum value of 11 and a maximum value of 48, with an average value of 31.53 which results in a score of 3.14 when divided by 10. This means that in general, participants gave a score of 3 for each item of the tax volunteer service quality variable. It can be said that the average respondent chose neutral on the indicators of Registering with the Tax Office, Calculating and paying taxes, Reporting tax returns and Paying arrears if one day the respondent has tax arrears. The standard deviation of this variable is 7.975 which indicates that the standard deviation of the data from its mean value is 7.975.

The primary data used in this study was obtained from questionnaires completed by 319 participants. The instrument was evaluated for validity and reliability before being distributed. The validity test uses a comparison of the Product Moment correlation index with a significance level of 5%. The technique used in this study is Pearson correlation which is calculated using the SPSS version 23 program. This data test uses a comparison of  $r$  count with  $r$  table (0.05 or 5%). If the results of the research data show  $r$  count  $\geq r$  table, then the statement can be said to be valid. Table 4 displays the validity test results.

**Table 4 Validity Test Result**

Variable	Item	Pearson Correlation	Probability (Sig)	Description
Taxpayer Motivation	X1.1	0.800	0.110	Valid

	X1.2	0.816	0.110	Valid
	X1.3	0.825	0.110	Valid
	X1.4	0.777	0.110	Valid
	X1.5	0.793	0.110	Valid
	X1.6	0.685	0.110	Valid
	X1.7	0.810	0.110	Valid
	X1.8	0.776	0.110	Valid
	X1.9	0.760	0.110	Valid
	X1.10	0.527	0.110	Valid
	X1.11	0.646	0.110	Valid
	X1.12	0.509	0.110	Valid
Tax volunteer service quality	X2.1	0.884	0.110	Valid
	X2.2	0.841	0.110	Valid
	X2.3	0.688	0.110	Valid
	X2.4	0.917	0.110	Valid
	X2.5	0.902	0.110	Valid
	X2.6	0.866	0.110	Valid
	X2.7	0.858	0.110	Valid
	X2.8	0.789	0.110	Valid
	X2.9	0.808	0.110	Valid
Tax Compliance	Y1	0.898	0.110	Valid
	Y2	0.687	0.110	Valid
	Y3	0.888	0.110	Valid
	Y4	0.655	0.110	Valid
	Y5	0.874	0.110	Valid
	Y6	0.884	0.110	Valid
	Y7	0.854	0.110	Valid
	Y8	0.869	0.110	Valid
	Y9	0.683	0.110	Valid
	Y10	0.865	0.110	Valid

Source: Processed Data (2025)

Based on table 4 shows that the value of r count of all data is greater than r table (r count > 0.110), therefore all items in this study can be declared valid.

**Table 5 Reliability Test Result**

Variable	Cronbach's Alpha	Limit	Description
Taxpayer Motivation	0.919	> 0.6	Reliable
Tax volunteer service quality	0.947	> 0.6	Reliable
Tax Compliance	0.946	> 0.6	Reliable

Source: Processed Data (2025)

Table 5 illustrates the reliability test of all variables. Based on the data processing carried out, the Cronbach alpha value is 0.919 for the Taxpayer Motivation variable, 0.947 for the Tax Volunteer Service Quality variable, and 0.726 for the Tax Compliance variable. When viewed from the reliability test criteria above, it can be said that all variables are reliable because the Cronbach alpha value is more than 0.60.

Table 6 illustrates the normality test of this study. In the context of linear regression, the normality test is often used to check whether the residuals (errors) of the regression model follow a normal distribution.

**Table 6 Normality Test Result**

Unstandarized residual	Limit	Description
0.061	0.05	Normal

Source: Processed Data (2025)

Based on data processing carried out by the Kolmogorov-Smirnov method, the results of Exact Sig. (2-tailed) of 0.061. When viewed from the test criteria above, it can be said that the data used in this study is normally distributed because 0.061. The data is normally distributed because  $0.061 > 0.05$ .

**Table 7 Multicollinearity Test Result**

Variable	Tolerance	VIF	Description
Taxpayer Motivation	0.877	1.140	Does not occur multicollinearity
Tax Volunteer Service Quality	0.877	1.140	Does not occur multicollinearity

Source: Processed Data (2025)

Based on table 7 above, it can be seen that the tolerance value is  $0.877 > 0.10$  or the VIF value  $< 10$ . So it can be said that the variables of Taxpayer Motivation and Service Quality Tax volunteers who are independent variables in this study do not have serious multicollinearity with other variables.

**Table 8 Heteroscedasticity Test Result**

Variable	Sig	Limit	Description
Taxpayer Motivation	0.248	$>0,05$	free from Heteroscedasticity
Tax Volunteer Service Quality	0.756	$>0,05$	free from Heteroscedasticity

Source: Processed Data (2025)

In table 8, it can be seen that the probability value  $> 0.05$  is 0.248 for Taxpayer Motivation and 0.756 for the Quality of Tax Volunteer Services, thus the variables proposed in this study can be interpreted as free from heteroscedasticity.

**Table 9 T Test Result**

Model	Unstandardized Coefficients		t	Sig.
	B	Standardized Coefficients Beta		
1 (Constant)	3.919		2.125	.034

Taxpayer Motivation	.119	.107	2.775	.006
Tax volunteer service quality	.784	.724	18.843	.000

a. Dependent Variable: Tax Compliance

Source: Processed Data (2025)

The following table summarizes the results based on hypothesis testing in table 9 above.

**Table 10 Summary of Hypothesis Test Results**

Hypothesis	Koefisien	T Count	T Table	Significance	Hasil
H <sub>1</sub> : Taxpayer Motivation has a positive effect on Tax Compliance	0.119	2.775	0.9606	0.006 < 0.05	H <sub>1</sub> accepted
H <sub>2</sub> : Tax Volunteer Service Quality has a positive effect on Tax compliance	0.789	18.843	0.9608	0.000 < 0.05	H <sub>2</sub> accepted

Source: Processed Data (2025)

**Table 11 F Test Result**

ANOVA<sup>a</sup>

Model		F	Sig.
1	Regression	227.651	.000 <sup>b</sup>

Source: Processed Data (2025)

The results of the F test obtained an F count of 227,651 and a significance of 0.000 (sig. 0.000 < 0.05) which means that there is a significant effect simultaneously. So that the hypothesis which states “Taxpayer Motivation and Tax Volunteer Service Quality together have a positive and significant effect on Tax Compliance” is accepted.

**Table 12 Multiple Linear Regression Test Result**

Variable	B	beta	t Count	Sig t	Description
(Constant)	3.919				
Taxpayer motivation	0.119	0.107	2.775	0.006	Significance
Tax Volunteer Service Quality	0.784	0.724	18.843	0.000	Significance
F hitung	227.651				
Sig F	0.000				
R square	0.590				
Variable Dependent	: Tax Compliance				

Source: Processed Data (2025)

Based on Table 12 above, linear regression calculations using the SPSS program obtained the following results:

$$TC = 3.919 + 0.119TM + 0.784TVS + e \quad \dots(2)$$

Where:

TC : Tax Compliance

TM : Taxpayer Motivation  
 TVS: Tax Volunteer Service Quality  
 e : Error

From this equation, a constant of 3.919 is obtained, which means that if the value of each independent variable is 0 (zero), the value of the dependent variable (tax compliance) is 3.919. The constant value of 3.919 means that there is an influence on the independent variable and the dependent variable. Every taxpayer motivation and tax volunteer service quality is worth 0, the value of tax compliance is 3.919. The regression coefficient value of the Taxpayer Motivation variable ( $X_1$ ) is positive at 0.119, meaning that every increase of 1%, tax compliance will increase by 0.119. The regression coefficient value of the tax volunteer service quality variable ( $X_2$ ) is positive at 0.784, meaning that every increase of 1% will increase tax compliance by 0.784.

**Table 13 Coefficient Determination Test ( $R^2$ ) Result**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.768 <sup>a</sup>	.590	.588	5.121

Source: Processed Data (2025)

Table 13 shows that the coefficient of determination ( $R_2$ ) = 0.590, which means that the independent variables jointly affect the dependent variable by 59.0% and the remaining 41.0% is influenced by other variables not included in the research model.

## Discussion

### The Effect of Taxpayer Motivation on Tax Compliance

Based on Table 10, it can be seen that  $H_0$  is rejected. This means that taxpayer motivation has a positive effect on tax compliance. This means that the greater the level of Tax Motivation will increase Tax Compliance, and vice versa. Table 10 also shows that  $H_1$  is accepted, meaning that there is a significant influence between variables. So that the hypothesis ( $H_1$ ) which states "Tax Motivation has a positive and significant effect on Tax Compliance" is accepted.

This is also in line with the Theory of Planned Behavior (TPB). In the TPB theory, taxpayer motivation can be categorized into its three types according to the indicators of the taxpayer motivation instrument. If taxpayers are motivated to pay their tax obligations due to tax awareness and honesty, then in TPB it can be categorized as Behavioral Belief. As we know that behavioral belief is a person's belief about the consequences or results of doing a certain action. If taxpayers have motivation due to an indicator of encouragement to pay taxes, then in TPB it can be categorized as Control Belief. Control belief is a person's belief in factors that can support or hinder an action, such as time, money, skills, or availability of resources. If taxpayers have motivation due to indicators of the work environment or family, then in TPB it can be categorized as Normative Belief. Normative belief is a person's belief about expectations or social pressure from important people, such as family, friends, or superiors.

In attribution theory, taxpayer motivation can be categorized into internal and external attribution types based on the instrument indicators. Indicators of tax awareness and

honesty include internal attribution. Meanwhile, indicators of encouragement to pay taxes and work or family environment include external attribution.

The results of this hypothesis are in line with research conducted by Stefanie & Sandra (2020), Dewi & Supadmi (2022), Pratiwi & Sinaga (2023), Alkahfi et al. (2023), and Sari et al. (2023) which shows a positive influence between taxpayer motivation and tax compliance.

### **The Effect of Tax Volunteer Service Quality on Tax Compliance**

Based on Table 10, it can be seen that  $H_0$  is rejected on the tax volunteer service quality variable. This means that the Quality of Tax Volunteer Services can affect Tax Compliance in a positive direction, which means that the higher the Quality of Tax Volunteer Services, the higher the level of Tax Compliance, and vice versa. Table 10 also shows that  $H_2$  is accepted, which means that there is a significant influence between the quality of tax volunteer services and tax compliance. So that the hypothesis ( $H_2$ ) which states “The Quality of Tax Volunteer Services has a positive and significant effect on Tax Compliance” is accepted.

This is also in line with Theory of Planned Behavior (TPB). In TPB theory, the quality of tax volunteer services can be categorized into the TPB type of normative belief, namely a person's actions based on beliefs about a person's expectations that are normative and encourage him to fulfill the expectations given to taxpayers to carry out or not carry out their tax obligations. Meanwhile, according to attribution theory, the quality of tax volunteer services includes external attribution.

Other research written by Mei & Firmansyah (2022), Adrean et al. (2023), D. Purnamasari et al. (2024), and Ristiyana et al. (2024) agree with the statement of the results of this study which shows a positive influence between service quality and tax compliance. However, Nitasari et al. (2023) and Aras et al. (2024) have different research results, namely service quality has no effect on tax compliance.

## **CONCLUSION**

Based on the results of research and discussion, it can be concluded that taxpayer motivation has a positive and significant effect on tax compliance. This means that every taxpayer who has the motivation to pay their taxes can be sure that the taxpayer also has tax compliance. Likewise with the quality of tax volunteer services. This study produces a statement that the quality of tax volunteer services can positively and significantly affect tax compliance. The statement means that the good quality of service owned by Batam State Polytechnic tax volunteers can affect increasing tax compliance in Batam City taxpayers.

This research can be used by Batam State Polytechnic and other agencies that have tax volunteer programs as evaluations and guidelines for improving tax volunteer programs, so that the quality of services provided to the community can be more optimal and have a positive impact on tax compliance. The results of this study can be an input for tax authorities, such as the Directorate General of Taxes, in formulating more effective policies or strategies in order to improve tax compliance through a mandatory motivation approach and improving the quality of services neither with nor without Tax Volunteers.

For researchers with similar research, it is hoped that they can improve the limitations in this study related to population such as being able to conduct research on the object of corporate taxpayers, or taxpayers specifically small entrepreneurs, and taxpayers who are likely to get services from tax volunteers. Given that this research is only aimed at individual taxpayers who receive services from Batam State Polytechnic

tax volunteers. Researchers in similar studies can also conduct research on a wider range of tax volunteers, for example tax volunteers on the scale of Batam City or Riau Islands Province. In addition, further research can also add independent variables that can affect tax compliance that have not been discussed in this study and that are still related to this study.

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