

# THE EFFECT OF FISCAL SERVICES, TAX LITERACY, AND INTRINSIC MOTIVATION ON TAXPAYER COMPLIANCE WITH TAX SANCTIONS AS A MODERATING VARIABLE

**Nur Azizah Taslim HS<sup>1\*</sup>, Andi Kusumawati<sup>2</sup>, Amiruddin<sup>3</sup>**

Faculty of Economics and Business, Universitas Hasanuddin, Indonesia<sup>1,2,3</sup>

Corresponding E-mail: [nurazizahtaslim@gmail.com](mailto:nurazizahtaslim@gmail.com)<sup>1</sup>\*, [andiuma88@gmail.com](mailto:andiuma88@gmail.com)<sup>2</sup>, [amiruddinj64@gmail.com](mailto:amiruddinj64@gmail.com)<sup>3</sup>

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## Abstract

Motor vehicle tax serves as a significant source of local revenue, facilitating local development and the maintenance of public infrastructure. In Central Mamuju Regency, taxpayer compliance remains notably low, with over 26,000 vehicles reported as being in arrears in 2023. This research investigates the impact of tax officer service quality, tax literacy, and intrinsic motivation on taxpayer compliance, considering tax sanctions as a moderating variable. This study utilises Attribution Theory and the Theory of Planned Behaviour, focussing on the internal and external factors influencing compliance behaviour. A total of 100 respondents were selected via the Slovin formula, and the data were analysed using multiple linear regression and Moderated Regression Analysis (MRA) with SPSS version 26. The findings indicated that tax officer services and intrinsic motivation significantly influenced compliance, whereas tax literacy did not demonstrate a significant effect. Additionally, tax sanctions enhance the impact of tax officer services and intrinsic motivation on compliance; however, they do not influence the relationship between tax literacy and compliance. This study emphasises the necessity of integrating quality public services with initiatives aimed at enhancing taxpayers' intrinsic motivation, alongside the equitable enforcement of tax sanctions.

**Keywords:** *fiscal services, tax literacy, intrinsic motivation, tax sanctions, taxpayer compliance*

## INTRODUCTION

The motor vehicle tax is a crucial element of local revenue that funds public infrastructure and regional development. Per Law No. 28/2007, tax constitutes a mandatory payment from the populace to the state, administered by the government for national purposes, including public infrastructure, so ensuring advantages for all Indonesian citizens (Elsani & Tanno, 2023). In the Mamuju Tengah district, local tax collection constantly falls short of targets, and the number of vehicles evading tax continues to rise annually, reaching 26,851 in 2023. This discrepancy signifies a significant issue with taxpayer adherence. Low compliance rates have implications for poverty and economic growth. Hidayat & Nursyadana (2022) stated that the current motor vehicle tax collection process is still ineffective, due to the lack of proactive efforts from tax officers and public indifference. In addition, poverty, which increased from 9.16% in 2019 to 11.16% in 2024, may reduce citizens willingness to prioritise tax obligations, especially in difficult economic conditions. As mentioned by Anggini et al., (2024), taxpayer compliance in paying motor vehicle tax has a direct impact on increasing local taxes. Tax compliance is influenced by several factors. External factors include the quality of fiscal services and tax literacy. Mandowally et al., (2020) found that fiscal services have a positive impact on taxpayer compliance, supported by other studies (Faidani et al., 2023; Malau et al., 2021; Yunia et al., 2021), although this contradicts the findings of (Ernita & Harahap, 2023). Tax literacy also plays a role, according to Putri & Junaidi (2023), the higher the tax literacy of taxpayers, the higher the level of awareness of taxpayers to comply with tax regulations. However, Kusumadewi & Dyarini (2022) did not find a significant effect.

Internal factors such as intrinsic motivation also play an important role in influencing taxpayer compliance behaviour. Intrinsic motivation refers to the drive from within the individual to fulfil tax obligations due to personal awareness and responsibility, not solely due to external pressure. Research by Permatasari & Efendi (2023) shows that motivation has a positive influence on taxpayer compliance. This means that the higher the individual's motivation to pay taxes, the higher the level of taxpayer compliance. Referring to Becker Deterrence Theory (1968), this study argues that individuals will comply with rules if they believe that violations will result in negative consequences. Anto et al., (2021) emphasise that the stricter the sanctions imposed, the higher the level of taxpayer compliance, a view supported by (Aisyah et al., 2023; Hidayatulloh et al., 2020). Various studies show that internal and external factors both affect tax compliance. Adrean et al., (2023) and Anto et al., (2021) concluded that intrinsic motivation and the application of tax sanctions can significantly increase the level of compliance. The same thing was conveyed by Pranata & Setiawan (2015) who found that a combination of quality fiscal services, individual awareness, and the existence of strict sanctions is an effective approach in encouraging taxpayer compliance. Meanwhile, Kaimuddin & Purwatiningsih (2022) the important role of tax authority services and personal awareness in shaping tax compliance behaviour.

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From a global perspective, Alm et al., (2009) show that the effectiveness of tax policy is highly dependent on perceptions of fairness and policy legitimacy in the eyes of taxpayers. Torgler (2005), in a behavioural approach, emphasises that internal motivation, formed through democratic values and a sense of trust in government, can strengthen tax compliance. In addition, Hashimzade et al., (2013) highlighted the importance of psychological and social aspects such as collective norms and perceptions of tax authorities in shaping compliance behaviour. These findings reinforce the understanding that tax authority services, tax literacy, and intrinsic motivation have a significant influence on taxpayer compliance, where tax sanctions act as a moderating variable that can strengthen or weaken the relationship. The theoretical framework of this study is based on Attribution Theory and the Theory of Planned Behaviour, which consider internal and external factors that influence human behaviour. This study extends the work of Yuliati & Fauzi (2020), by including intrinsic motivation and using tax sanctions as a moderator variable, targeting motor vehicle taxpayers in Central Mamuju Regency to address research gaps and resolve inconsistencies in previous findings.

## LITERATURE REVIEW

### Fiscal services

Fiscal services encompass actions undertaken by tax officials to assist taxpayers in meeting their tax obligations. This service encompasses the dissemination of tax regulations and the provision of information regarding modifications in relevant tax provisions, enabling taxpayers to comprehend and fulfil their obligations accurately (Fatmawati & Adi, 2022; Leviana et al., 2022; Rianty & Syahputepa, 2020). Fiscal services encompass all public service activities conducted by government agencies at both central and regional levels. Fiskus must possess strong service skills and maintain a friendly, professional demeanour to foster taxpayer trust. This trust is crucial as it constitutes a key factor in enhancing tax revenue (K. P. Putri et al., 2020; Safelia & Hernando, 2023). Furthermore, tax authorities function as administrators of tax administration, aiding taxpayers in timely compliance with their tax obligations and adherence to regulations (Leviana et al., 2022).

### Tax literacy

Tax literacy is the ability of taxpayers to understand, access, and use tax information which includes basic tax concepts, types of taxes, calculation methods, and tax reporting procedures (Kusumadewi & Dyarini, 2022; Ma'rufah & Sari, 2023). This literacy is important as a strategic step to increase taxpayers' awareness and understanding of tax regulations, so that they are able to make the right decisions in fulfilling tax obligations. In addition to knowledge, tax literacy also includes the skills to read and interpret tax information correctly to avoid errors in reporting and paying taxes (Arifin & Sriyono, 2022). With a high level of tax literacy, it is expected that taxpayer compliance can increase, thus supporting the achievement of optimal tax revenue and sustainable national development.

### Intrinsic Motivation

Intrinsic motivation is an internal drive that encourages individuals to fulfil tax obligations without expecting external rewards, but rather based on awareness, a sense of responsibility, and personal satisfaction. In the context of motor vehicle taxpayer compliance, this motivation is reflected in the willingness of taxpayers to pay taxes because they consider it a moral obligation to the state. Rahmatul & Alfina (2020) emphasises that motivation arises from personal values, not because of external sanctions or incentives. Pratiwi & Sinaga (2023), also stated that awareness of the importance of taxes encourages self-sourced compliance similarly conveyed Dewi & Supadmi (2022) that taxpayers who have high motivation tend to comply because they view taxes as a form of contribution to the state. Thus, motivation plays an important role in shaping sustainable compliance behaviour.

### Tax sanctions

Mardiasmo (2019) asserts that tax penalties serve as a guarantee that the terms of tax laws can be carried out and adhered to. This penalty serves as a deterrent to stop people from breaking tax laws. Administrative and criminal sanctions are the two primary categories of sanctions. Administrative fines, such as interest and an increase in the tax amount owing to non-compliance, are compensation that taxpayers are required to pay to the state. The last resort used by tax authorities to guarantee legitimate taxpayer compliance is criminal sanctions.

### Taxpayer Compliance

Taxpayer compliance is the deliberate act of fulfilling tax responsibilities by making timely payments and filing reports in accordance with the law (Erica, 2021). Individual and corporate taxpayers are required to fulfil their responsibilities in accordance with the relevant tax laws and regulations. According to Ministry of Finance Regulation Number 192 of 2007, timely notification letter submission, no tax arrears unless authorised, periodic audits of financial statements with an unqualified opinion, and the absence of tax criminal activity records within the previous five years are all requirements for taxpayer compliance.

### H1: Fiscal Services Impact on Taxpayer Compliance

One significant external element impacting taxpayers attitudes and conduct in meeting their tax responsibilities is fiscal services. The services rendered by tax authorities will be evaluated by taxpayers and would affect their attitude towards tax compliance,

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claim Ramadhani & Umaimah (2023). Fiscal services that are pleasant, educational, and of high quality can boost taxpayer satisfaction and motivate individuals to fulfil their tax duties more consistently (Mandowally et al., 2020; Yunia et al., 2021). Thus, it is thought that taxpayer compliance is significantly improved by effective fiscal services.

## H2: Tax Literacy Impact on Taxpayer Compliance

Tax literacy refers to taxpayers comprehension of tax regulations, including various tax types, reporting processes, and the implications of non compliance (Wardani et al., 2022). Taxpayers who have high literacy will better understand their tax obligations so that they are better able to carry out their obligations properly and correctly (Saharani & Sari, 2023). Fatikasari & Rusdi (2023) state that good tax literacy plays a role in increasing taxpayer compliance. Other studies also support that tax literacy has a positive influence on taxpayer compliance (Pasek, 2024; D. R. Putri & Junaidi, 2023).

## H3: The Effect of Motivation on Taxpayer Compliance

Theory of Planned Behavior (Ajzen, 1991) states that an individual's intention to perform a behaviour is influenced by attitudes, subjective norms, and perceived control over the behaviour. In the context of taxation, intrinsic motivation reflects the internal drive of taxpayers to fulfil tax obligations due to awareness and understanding of the importance of taxes for state development, not due to external pressure or sanctions. Recent research shows that intrinsic motivation has a positive and significant influence on taxpayer compliance. Taxpayers who have internal awareness tend to be more compliant in carrying out tax obligations. This is supported by (Adrean et al., 2023; Permatasari & Efendi, 2023; Pratiwi & Sinaga, 2023) which states that motivation affects taxpayer compliance.

## H4: The Impact of Fiscal Services on Taxpayer Compliance is Modified by Tax Sanctions

According to the deterrence theory, tax penalties work well to improve taxpayer compliance by making non-compliance more costly and risky (Leviana et al., 2022; Marwati et al., 2023). The beneficial impact of fiscal services on taxpayer compliance may be reinforced by consistent and strict fines, since they not only provide good service but also incentivise taxpayers to comply in order to avoid penalties (Awaloedin et al., 2021; Indriati et al., 2022). The moderating effect of sanctions on the link between fiscal services and compliance has also been supported by prior studies (Anto et al., 2021; Yunia et al., 2021).

## H5: The impact of tax literacy on taxpayer compliance is moderated by tax sanctions.

High tax literacy can increase taxpayers' understanding of tax rules, but its effectiveness in encouraging compliance is also influenced by the application of strict sanctions (Tantriangela & Setoyawati, 2023). Tax sanctions act as a deterrent instrument that ensures regulations are followed by providing consequences for violations (Mukhtaruddin et al., 2023). Research by Ningsih (2024) and Aulia & Maryasih (2022) shows that sanctions can moderate the effect of tax literacy on motor vehicle taxpayer compliance, where the consistent application of sanctions strengthens the relationship (Nurhana & Maryono, 2023; Wicaksana et al., 2023).

## H6: Tax sanctions moderate the effect of intrinsic motivation on taxpayer compliance.

Based on deterrence theory, tax sanctions function as a deterrent to non-compliance by creating a deterrent effect. Meanwhile, intrinsic motivation encourages taxpayers to comply due to personal awareness. When sanctions are applied strictly, the existing intrinsic motivation will be further strengthened because taxpayers are not only driven by moral responsibility, but also by the desire to avoid punishment. Thus, sanctions strengthen the influence of intrinsic motivation on taxpayer compliance, this is in line with D. R. Putri & Junaidi (2023) which states that tax sanctions affect taxpayer compliance.

## METHOD

This study employs quantitative data acquired via primary data collection methods. Data were collected directly through a questionnaire featuring a compilation of pre-existing statements. The study was carried out at the Samsat Office in Central Mamuju Regency. The study population consisted of 44,242 motor vehicle taxpayers. This study obtained 100 samples/respondents utilising the Slovin formula. The questionnaire was administered to 115 taxpayers who served as research respondents. The questionnaire yielded 100 responses, resulting in a return rate of 87%. Fifteen questionnaires were not returned, representing 13% of the total. The total number of questionnaires available for data processing is 100, representing 94.7%, with each questionnaire comprising 31 questions. The responses of 100 participants were subsequently analysed using SPSS 26.

The dependent variable in this study is taxpayer compliance (KWP) and there are three independent variables, namely; fiscal services (PF), tax literacy (LP), and intrinsic motivation (MI), as well as a moderating variable, namely tax sanctions (SP). The measurements used in this study are based on previous research indicators. The taxpayer compliance indicator consists of three items, namely compliance with paying taxes, paying taxes on time, understanding tax laws (Rahayu, 2017). The fiscal service indicator consists of five items: controllability, assurance, responsiveness, empathy, and tangible (Yuliati & Fauzi, 2020). The tax literacy indicator consists of five items: understanding the identity of the motor vehicle tax, taxpayers know the function of paying taxes, knowing tax regulations, the ability to calculate taxes owed and knowing when to pay and report taxes Kusumadewi & Dyarini (2022). The intrinsic motivation indicator consists of three items, namely, seeking information about taxation, registering vehicles officially, paying taxes as an obligation, and preparing the necessary documents (Pratiwi & Sinaga,

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2023). The tax sanctions indicator comprises three components: taxpayer awareness of the purpose of tax sanctions, the application of stringent sanctions to educate taxpayers, and the sanctions imposed on taxpayers who commit violations (Wardani & Rumiya, 2017).

## RESULTS AND DISCUSSION

This research employs SPSS version 26, utilising multiple regression analysis, a multivariate technique frequently applied to elucidate the relationship between independent variables (X) and the dependent variable (Y) and their mutual effects. Moderated Regression Analysis (MRA), or interaction test, is a specific application of multiple linear regression wherein the regression equation incorporates an interaction term involving more than two independent variables. This test seeks to ascertain if the moderating variable can amplify or diminish the relationship between the independent and dependent variables. The equation is stated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_1 Z + \beta_5 X_2 Z + \beta_6 X_3 Z + e$$

Where:

Y : Taxpayer compliance

$\alpha$  : Constant

$\beta_1, \dots, \beta_6$ : Multiple regression coefficients

X1 : Fiscal service

X2 : Tax literacy

X3 : Intrinsic Motivation

Z : Tax sanctions

e : Error

## Validity and Reliability Test Results

The instrument validity test results were obtained through Pearson Correlation analysis, employing a validity threshold of r table at 0.196. The SPSS analysis indicates that all items across the five variables exhibit a r count greater than 0.196 and a significance level of 0.000, which is less than 0.05, thereby confirming their validity. The reliability test was conducted by calculating Cronbach's Alpha. The instrument is considered reliable when the alpha value is equal to or greater than 0.7. The test results are presented in the subsequent reliability table:

**Table 1. Validity and Reliability Test Results**

Variables	Cronbach's Alpha	Alpha	Description
Fiscus service	0,954	0,7	Reliabel
Tax literacy	0,916	0,7	Reliabel
Intrinsic motivation	0,966	0,7	Reliabel
Tax Sanctions	0,944	0,7	Reliabel
Taxpayer compliance	0,945	0,7	Reliabel

Based on the Cronbach's alpha value in the reliability test results, it shows that for the variables of fiscal services, tax literacy, morality and tax sanctions show a value above 0.7 so it can be concluded that the indicators of each variable can be used.

## Classical assumption test results

**Table 2. Classical assumption test results**

Variables	KS test	Tolerance	VIF	Glesjer test
FS	0,125	0,238	4,210	0,612

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TL		0,260	3,483	0,108
IM		0,116	8,627	0,463
TS		0,111	9,001	0,744

According to the one-sample Kolmogorov-Smirnov test utilising Monte Carlo results The significance value of 0.125 indicates that it above 0.05, suggesting that the variables are regularly distributed. The results of the multicollinearity test indicate that no independent variables possess a VIF value over 10. Consequently, it may be inferred that multicollinearity does not exist among the independent variables in the regression model. The heteroscedasticity test findings indicate that the significance value for the independent variable in the regression equation exceeds 0.05, leading to the conclusion that heteroscedasticity is absent.

## Multiple regression analysis and moderated regression analysis test results

**Table 3. Hypothesis test results**

Variables	Multiple linear regression			Moderated regression analysis		
	B	T	Sig	B	T	Sig
FS TC	0.199	3.715	0.000			
TL TC	0.036	0.713	0.477			
MR TC	0.628	9.659	0.000			
TS TC				0.322	2.383	0.019
FS*TS				0.006	2.875	0.005
TL*TS				-0.002	-0.894	0.373
IM*TS				0.009	2.813	0.006
R square	0,893			0,872		
Adj. R square	0,890			0,867		

This research employs multiple linear regression and moderated regression analysis (MRA) at a significance level of 0.05. The findings indicate that fiscal services significantly influence taxpayer compliance ( $t = 3.715$ ,  $p = 0.000$ ), whereas tax literacy does not have a significant effect ( $t = 0.713$ ,  $p = 0.477$ ). Motivation exhibits a significant positive impact on compliance ( $t = 9.659$ ,  $p = 0.000$ ). The moderation analysis indicates that tax sanctions enhance the impact of tax authorities' services on compliance ( $t = 2.875$ ,  $p = 0.005$ ), while they do not influence the effect of tax literacy ( $t = -0.894$ ,  $p = 0.373$ ). The tax sanctions enhance the influence of motivation on taxpayer compliance ( $t = 2.813$ ,  $p = 0.006$ ).

Analysis

## Discussion

Transparent, approachable, and efficient fiscal services are essential for fostering taxpayer trust and establishing the perception of a fair and professional tax system. This condition promotes voluntary compliance among taxpayers (Khodijah et al., 2021; Mandowally et al., 2020). Conversely, tax literacy exhibits no significant impact on compliance in the absence of robust intrinsic motivation. Tax knowledge is insufficient if the obligation is perceived merely as an external burden rather than a personal moral responsibility. Intrinsic motivation stemming from moral awareness and values consistently influences compliant behaviour, aligning with the Theory of Planned Behaviour, which highlights the significance of personal attitudes and values in decision making (Dewi & Supadmi, 2022; Yuliati & Fauzi, 2020).

Furthermore, tax sanctions have been shown to enhance the impact of fiscal services and intrinsic motivation on taxpayer compliance. The integration of high-quality services with the enforcement of stringent sanctions effectively enhances taxpayer awareness and compliance. This aligns with deterrence theory, which posits that the threat of punishment effectively prevents violations and promotes compliance (Faidani et al., 2023; D. R. Putri & Junaidi, 2023). Sanctions fail to mitigate the impact of tax literacy because of inconsistent application and legal uncertainty, which may diminish their effectiveness and encourage tax avoidance strategies (Listyaningsih & Hoyriyah, 2024). The integration of services, intrinsic motivation, and sanctions is essential for enhancing overall taxpayer compliance.

## CONCLUSION

1. The impact of fiscal services on taxpayer compliance. This demonstrates that taxpayer compliance will rise when fiscal services are improved for taxpayers.
2. The compliance of taxpayers is unaffected by tax literacy. This demonstrates that there is no evidence that taxpayers' tax literacy can improve taxpayer compliance.

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3. The impact of intrinsic motivation on taxpayer compliance. This demonstrates that the more motivated taxpayers are, the more compliant they will be.
4. Tax authorities' services have a stronger impact on taxpayer compliance when tax penalties are moderated. This demonstrates how effective fiscal services, when backed by the imposition of just and severe tax penalties, would further boost taxpayer compliance.
5. The impact of tax literacy on taxpayer compliance is not mitigated by tax penalties. This demonstrates that the impact of tax literacy on taxpayer compliance cannot be increased or decreased by tax penalties.
6. The impact of morality on taxpayer compliance is mitigated by tax penalties. This shows that with sanctions, taxpayers with high motivation will be able to increase taxpayer compliance.

This study makes a theoretical contribution to the understanding of motor vehicle taxpayer compliance through three main approaches. Based on attribution theory, good fiscal services increase compliance as they are perceived to reflect positive intentions from the government, while tax literacy does not show a significant effect. Within the theory of planned behaviour framework, intrinsic motivation is shown to strengthen taxpayer compliance as it is driven by personal values and moral awareness. Meanwhile, from the perspective of deterrence theory, tax sanctions strengthen the effect of tax authorities' services on compliance, but are unable to moderate literacy, and instead further strengthen the relationship between intrinsic motivation and compliance. This suggests that appropriately applied sanctions can support voluntary compliance rather than undermine it. The practical implications of these findings encourage improving the quality of service at Samsat offices, both in terms of speed, friendliness, and clarity of procedures, as an effective strategy to increase taxpayer compliance. The government also needs to design tax education that not only emphasises material content, but is also able to shape taxpayers' awareness and moral responsibility. In addition, the application of sanctions should be carried out strictly but still prioritise a persuasive approach, so as not to reduce the internal motivation of taxpayers to comply.

This research has several limitations. First, the research was only conducted in one region, so the results cannot be generalised to all regions in Indonesia that have different social and economic characteristics. Second, the use of questionnaires as a data collection method risks causing respondents' subjectivity bias. Third, the moderating effect of tax sanctions is inconsistent with the independent variables, so further research is needed to explore more deeply the dynamics of the moderating relationship. Based on these limitations, several suggestions can be made for future research. First, the research should cover a wider area so that the results are more representative. Second, it is recommended to add other variables such as trust in government, perceptions of tax justice, or social pressure to enrich the analysis model. Third, the use of mixed methods or qualitative approaches can help explore a deeper understanding of the motivations and attitudes of taxpayers in fulfilling their tax obligations.

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# THE EFFECT OF FISCAL SERVICES, TAX LITERACY, AND INTRINSIC MOTIVATION ON TAXPAYER COMPLIANCE WITH TAX SANCTIONS AS A MODERATING VARIABLE

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