

Perceptions of Tax Corruption, Quality of Fiscus Service, Organizational Climate, Attitude of Fiscus, Taxpayer's Motivation, and Taxpayer Compliance

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ABSTRACT

This study aims to determine the influence of perceptions of tax corruption, the quality of fiscus services, the organizational climate, the attitude of fiscus, and taxpayers' motivation on taxpayer compliance. The population in this study were individual taxpayers registered with the Ternate KPP, with a sample of 93 respondents. The analysis tool used is multiple linear regression analysis using SPSS 26. The results showed that the organizational climate and motivation of taxpayers positively affected taxpayer compliance, while the perception of tax corruption, the quality of fiscus services, and the attitude of fiscus did not affect taxpayer compliance.

Keywords: Taxpayer Compliance, Perception of Tax Corruption, Quality of Fiscal Service, Organizational Climate, Attitude of Fiscal, Taxpayer Motivation

INTRODUCTION

In Indonesia, tax is one of the pillars of national income, around 70% of state revenue comes from tax payments (Iqbal, 2015). Taxes are used for various national developments. These developments include infrastructure development, education costs, health costs, fuel subsidies, payments for state employees, and public facility construction, all financed from taxes (Tambun & Septriani, 2018). The community knows that the government uses taxes to finance development.

This is stated in the State Revenue and Expenditure Budget (APBN) where the main revenue comes from taxes. The greater government spending in the framework of state financing demands an increase in state revenue. The Directorate General (DG) of Taxes, a government agency under the Ministry of Finance as the manager of the taxation system in Indonesia, seeks to increase tax revenues by reforming the implementation of a more modern taxation system. The following is tax revenue from the state budget in the last five years:

Table 1. State Revenue Realization 2015-2019 (billion Rupiah).

Years	Tax revenue	Non-tax receipts	Grant	Total
2015	1.240.418,86	255.628,48	11.973,04	2.030.757,80
2016	1.284.970,10	261.97006,30	8.987,70	1.943.674,90
2017	1.343.529,80	311.216,30	11.629,80	1.666.375,90
2018	1.518.789,80	409.320,20	15.564,90	1.555.934,20
2019	1.643.083,90	386.333,90	1.340,00	1.508.020,37

We can see from Table 1 above that the sources of state revenue from 2015-2019 were more from the tax sector than the non-tax sector and additional grants from state revenues in the state budget. The increase in tax revenue has not reached the target set by the government. This indicates that people's understanding of paying taxes voluntarily is still low. Therefore, the government always explores tax potential and increases taxpayer compliance to facilitate development.

One of the policies that need attention at this time in order to optimize state revenue from the tax sector is to increase the number of Indonesian taxpayers. At present, one of the Indonesian taxation systems adheres to a self-assessment system, which gives taxpayers trust to fulfill and carry out their tax obligations and rights (Rahayu & Lingga, 2009). Then the responsibility for tax obligations lies with the community members to fulfill them. In implementing the taxpayer system, activeness is required starting from registering, filling out SPT (notification letters) properly, and paying off the tax owed on time.

The government gives authority to the Ternate Pratama Tax Service office to conduct counseling, service, and supervision of taxpayers in income tax, value-added tax, sales tax on luxury goods, other indirect taxes. Land and building tax as well as Fees for the Acquisition of rights over Land and buildings within its jurisdiction, are based on the applicable laws and regulations. An institution that is an extension of the government with the main task of carrying out tax affairs because tax contributions can be used for the development and welfare of the Indonesian nation. The following is a table of the number of individual taxpayers registered at KPP Pratama Ternate:

Table 2. Number of Individual Taxpayers registered at KPP Ternate for 2015-2019

Year	Employee	Non-Employee	Realization	Target
2015	52,857	14,758	895,979,210,551	946,744,160,640
2016	60,066	15,541	857,025,942,972	1,195,064,988,970
2017	66,477	16,932	887,922,676	1,041,627,814,008
2018	71,923	18,012	984,223,260,931	1,092,299,514,000
2019	77,645	20,226	1,205,551,182,638	1,100,526,547,000

Source: KPP Pratama Ternate 2020.

We can see from Table 2 above that the number of taxpayers for individual employees and non-employees from 2015-2019 has increased every year, and for its realization, only in 2019 reach the target. However, the realization in 2015, 2016, 2017, and 2018 did not reach the target. This means that taxpayers are not fully aware of being obedient in paying taxes.

Creating awareness to pay taxes is not an easy thing to do. According to Zain (2010), creating obedient taxpayers not only gives sanctions but also requires a willingness from within the taxpayer. Willingness to comply with tax regulations is also based on public opinion to pay taxes, where people think taxes are a negative thing to add to the burden of life. Even though tax money is state treasury money used for the benefit of the community's development. Efforts to increase state revenues in the tax sector have many obstacles, namely, among others, the level of taxpayer compliance is still low, so taxpayers try to pay their tax obligations less than they should, and many taxpayers do not report and pay their taxes (Jotopurnomo & Mangoting, 2013).

Taxpayer compliance is defined as a taxpayer's behavior in carrying out all tax obligations and exercising his tax rights while referring to the applicable tax laws and regulations (Susmita & Supadmi, 2016). According to Paramitha and Risanti (2019) one of the things that affects taxpayer compliance is when a taxpayer is disciplined, obedient in paying taxes, and has no arrears or delays in tax deposit. If the level of taxpayer compliance increases, then the level of state revenue will also increase, so the taxpayer is considered obedient. Therefore, taxpayer compliance is an important thing affecting tax revenue realization. Taxpayer compliance can be influenced by several factors, including perceptions of tax corruption, tax authorities' service quality, organizational climate, tax authorities' attitudes, and taxpayer motivation.

The perception of tax corruption is a direct response (acceptance) from the misappropriation or misuse of state money (companies and others) for personal gain obtained from state taxes (Veronica, 2015). Tax corruption can be against the law carried out by tax officials and the government by embezzling tax money or abuse of authority, which aims to enrich oneself and harm other parties and the state treasury. The public is wary of paying taxes due to several cases of tax officials committing corruption against tax returns. This makes people less confident about paying their taxes and creates perceptions of corruption by tax officials (Rachmania, Astuti, & Utami, 2016). The higher the tax corruption, the more tax non-compliance efforts will increase. The next factor affecting taxpayer compliance is the quality of tax authorities' services.

Service quality is all services from tax officials assisting taxpayers to fulfill tax obligations. Taxpayer compliance is expected to be high if the service quality is good. The higher the level of service quality of the tax authorities, the higher the level of taxpayer compliance. Taylor, Sharland, Cronin, and Bullard (1993) assesses the quality of service as a duty of the tax officer desired by the taxpayer with an assessment of the performance of the tax officer.

Another factor is organizational climate, an environmental pattern that determines the emergence of motivation and focuses on one's behavior in carrying out work. Christianto and Suyanto (2014) said that the climate of a good organization will lead to taxpayer behavior to comply in paying taxes and vice versa. If the organizational climate is not good, it will bring up taxpayers who are not obedient in paying taxes. Based on social learning theory is direct observation and experience experienced by taxpayers in helping taxpayers to able to socialize with the surrounding environment based on what is obtained when paying taxes. The relevance of social learning theory in an organizational climate is if the taxpayer is in an environment that obeys and understands the tax provisions in paying taxes. This means that taxpayers in this environment are motivated to obey in paying their taxes.

The attitude of the tax authorities is the attitude of tax officers (fiskus) who provide services, comfort, and convenience in helping fulfill tax obligations with the existing tax system (Tiraada, 2013). One of the obstacles that can hinder effectiveness in helping taxpayers is how a taxpayer is willing and able to carry out existing tax obligations. In this case, the tax officer has more roles not only as an examiner but also regulates the rights and obligations of taxpayers to keep taxpayers in compliance with their tax obligations. If the service level of the tax officer is good, the better the taxpayer compliance with taxation.

The next factor is the taxpayer's motivation, which is the impetus contained in a person to try to make changes in behavior that are better at meeting their needs (Uno, 2008). In this case, the motivation to pay taxes is a force within the taxpayer who is willing to do something that has been regulated, which is based on coercion that makes a person's appropriate behavior expected to be obedient to pay taxes (McMahon, 2001). According to Budiatmanto (1999), generating motivation and taxpayer compliance can be done by involving taxpayers in the taxation system. This means that the higher the taxpayer's motivation to pay taxes, the higher the level of taxpayer compliance.

Research Rachmania et al. (2016) shows the results that perceptions of tax corruption affect taxpayer compliance. Wibisono (2017) shows results that perceptions of corruption affect taxpayer compliance. Tambun and Septriani (2018) show that the results of perceptions of corruption affect taxpayer compliance. The results of this study are not in line with the results of research conducted by Indrawati (2019), explaining that perceptions of corruption do not affect taxpayer compliance.

Subsequent research conducted by Jotopurnomo and Mangoting (2013) showed the result that the quality of tax authorities' services affects taxpayer compliance. Rachmania et al. (2016) showed that the quality of tax services affects taxpayer compliance. Noviantari and Setiawan (2018) show that the quality of tax services affects taxpayer compliance. However, the results of this study are not in line with research conducted by Indrawati (2019), explaining that the quality of tax authorities does not affect taxpayer compliance.

The research conducted by Wibisono (2017) shows that organizational climate affects taxpayer compliance. Anggraini and Waluyo (2014) show that organizational climate affects taxpayer compliance. The results of this study are not in line with research conducted by Agustiantono and Prastiwi (2012), explaining that organizational climate has a negative effect on taxpayer compliance. Organizational climate affects non-compliance in complying with tax rules.

Research results of Tiraada (2013) show that the tax authorities' attitude affects taxpayer compliance. Halawa and Saragih (2017) show the results that the attitude of the tax authorities affects taxpayer compliance. The results of this study are not in line with

research conducted by Solikhah and Winarsih (2016), explaining that the attitude of the tax authorities does not affect taxpayer compliance.

The research conducted by Anggraini and Waluyo (2014) shows that taxpayer motivation influences taxpayer compliance. Setiyani, Andini, and Oemar (2018) show that the motivation of the taxpayer affects taxpayer compliance. Arismayani, Yuniarta, and Yasa (2017) show that taxpayer motivation affects taxpayer compliance. The results of this study are not in line with research conducted by Ginting, Sabijono, and Pontoh (2017) explaining that taxpayer motivation has no effect on taxpayer compliance. Illahi and Marlina (2019) show that taxpayer motivation has a negative effect on taxpayer compliance.

Based on inconsistent studies regarding the influence of perceptions of tax corruption, tax service quality, organizational climate, tax authorities' attitudes, and taxpayer compliance with taxpayer compliance, the researcher is interested in conducting research on this matter. This research refers to research conducted by (Rachmania et al., 2016). The difference between this research and previous studies is the location of the research. The location of this research was previously at KPP Pratama Batu, while in this study, it was located at KPP Pratama Ternate the next difference is the addition of research variables, namely the variables in this study are organizational climate variables, fiscal attitudes, and taxpayer motivation.

LITERATURE REVIEW

Attribution theory

Attribution theory states that when individuals observe a person's behavior, they try to determine whether the behavior is caused by internal or external influences (Robbins & Judge, 2017). Internally induced behaviors, such as personality traits, consciousness, and abilities, are believed to be under the individual's control. Meanwhile, behavior caused externally is influenced by outside or social influence from others.

Social Learning Theory

Jatmiko (2006) states that the theory of social learning is relevant to explaining the behavior of taxpayers because a person will obey to pay and report their taxes on time through direct observation and experience. Social learning theory assumes that behavior has a function of consequence. This theory also recognizes learning through direct observation and the importance of perception in learning (Julianti & Zulaikha, 2014).

Taxpayer

Law Number 16 of 2009 Article 1 defines tax as a mandatory contribution to the state-owned by an individual or entity of a coercive nature under the Law, by not getting compensation directly and used for state purposes for the greatest prosperity of the people. Taxpayers are individuals or entities, including taxpayers, tax with holders, and tax collectors, who have tax rights and obligations following the provisions of tax laws and regulations. This is in line with Sumampouw (2022) stated taxes are financial obligations or levies imposed on taxpayers (individuals or agency) by the state is used to finance various public expenditures. Individuals are tax subjects who live or are in Indonesia or outside Indonesia.

Perceptions of Tax Corruption

The perception of tax corruption is a direct response (receipt) of the misappropriation or misuse of state money (companies and others) for personal gains obtained from state taxes (Veronica, 2015). To suppress the perception of tax corruption inflicted by taxpayers on tax employees, taxpayer employees should do their job well and work transparently (Mahdi, Djaelani, Suwito, & Buamonabot, 2021). Tax employees who cannot work with the mandate and commit tax evasion decrease public trust and

taxpayer compliance. When tax employee works give positive results, the taxpayer will have a good perception of the tax employee.

Quality of Fiscus Service

The quality of fiscus services is a measure of the activities carried out by a person to meet the needs of others. In taxation, the quality of service means an assessment of the good and bad services perceived by the taxpayer (Rachmania et al., 2016). Satisfaction will be obtained if the service is equal to or better than expected. Taxpayer good service fosters a sense of satisfaction, and the more the taxpayer feels satisfied, the taxpayer will comply with tax regulations voluntarily.

Organizational Climate

Wirawan (2007) defined the organizational climate as a collection and environmental pattern that determines the emergence of motivation and focuses on reasonable perceptions that can be assessed so that it directly influences the performance of organizational members. Tagiuri, Litwin, and Barnes (1968) stated that the organizational climate is a quality of the organization's internal environment that is relatively continuous, experienced by members, affects their behavior, and can be described in characteristics or organizational properties.

Fiscus Attitude

The fiscus attitude is being willing to do everything based on awareness or the absence of coercion, which makes one's behavior as expected (McMahon, 2001). The obligation to pay taxes depends on the tax officer's attitude to provide the best service to the taxpayer. So far, the role of the tax authorities has been more that of an examiner. Taxpayer compliance requires a position more than just an examiner (Supramono & Damayanti, 2010).

Taxpayer Motivation

Motivation is a desire that encourages a person to carry out a series of activities that influence achieving specific goals (Munandar, 1995). Public awareness of tax compliance is closely related to their perception of taxes. Perception significantly affects taxpayers' motivation. Generating taxpayer motivation and compliance can be conducted by involving taxpayers in the tax system. The research results of Budiartanto (1999) show that the change from OAS to SAS has proven to increase taxpayer compliance, with compliance proxies being the amount of tax successfully collected.

Taxpayer Compliance

Individual taxpayer compliance can be defined as a person's behavior in carrying out all tax obligations and exercising their tax rights while referring to the applicable tax laws and regulations (Susmita & Supadmi, 2016). Taxpayer compliance is an important issue because if you do not comply, it will create a desire to take evasion, smuggling, and tax evasion which can reduce tax revenue. Improving taxpayer compliance is one of the efforts to overcome or prevent this from happening, and it is not easy. It requires cooperation from various groups, especially the government and the community (Indrawati, 2019).

Hypothesis Development

According to Kartika, Jefri, and Suhartati (2020) the perception of corruption is the taxpayer's view of actions related to actions that are detrimental to the state treasury in the form of acts of bribery or manipulation to enrich themselves. This means taxpayers are willing to pay taxes because they believe that tax officers can work professionally, honestly and can be trusted, so there is no doubt that tax officers will take actions that can harm the state. If the perception of tax corruption is good, the taxpayer's efforts to comply will increase their taxation, and vice versa. This explanation is also supported by

Rachmania et al. (2016), Tambun and Septriani (2018), and Wibisono (2017) that there is a relationship between tax corruption and taxpayer compliance. For that, the hypothesis proposed is.

H1: Perception of Tax Corruption affects Taxpayer Compliance.

The measure of whether the quality of the tax authorities' services provided to taxpayers influences the willingness to pay taxes. The better the service provided, will encourage someone to be more obedient to their tax obligations. This is also supported by the research results of Rachmania et al. (2016) and Jotopurnomo and Mangoting (2013) that service quality is related to taxpayer compliance. So the hypothesis proposed is.

H2: The quality of Fiscus Services affects Taxpayer Compliance.

The organizational climate is an environmental pattern that determines motivation and focuses on one's behavior at work (Stringer, 2002). All behavior shown by someone can be influenced by external factors, especially influences from the social or community environment. If the organizational environment complies with tax rules, it can influence individual behavior toward tax rules. This is also in accordance with the results of research by Wibisono, (2017) and Anggraini and Waluyo (2014), finding that taxpayer compliance is determined by organizational climate. Thus, the proposed hypothesis is.

H3: Organizational Climate Affects Taxpayer Compliance.

According to Supramono and Damayanti (2010), it was stated that the attitude of the tax authorities is the attitude of tax officers in providing the best service to taxpayers. One form of service provided by the tax authorities is the taxation process which involves the taxpayer's attitude to follow the taxation process. This statement is supported by research by Halawa and Saragih (2017) and Tiraada (2013) that the tax authorities' attitude largely determines the taxpayer's attitude. Therefore, the hypothesis proposed is.

H4: Fiscus attitude affects Taxpayer Compliance.

Something that motivates taxpayers is the existence of encouragement internally and externally in carrying out their tax obligations, starting from registering to paying taxes. The motivation to pay taxes is a power that comes from within to do something that should be and is based on non-coercive conditions and can make a person's behavior as expected, namely obedience to pay taxes (McMahon, 2001). This opinion is also supported by the research results of Setiyani et al. (2018), Simanjuntak and Sucipto (2018), and Anggraini and Waluyo (2014) that there is a relationship between motivation and taxpayer compliance. For that, the hypothesis proposed is.

H5: Taxpayer Motivation Affects Taxpayer Compliance.

RESEARCH METHOD

The research was conducted from October 2018 to December 2020. The population in this study were all individual taxpayers registered at KPP Pratama Ternate. The object of this study is KPP Pratama Ternate, while the subject is an individual taxpayer registered at KPP Pratama Ternate. Taxpayers who became the sample in this study amounted to 93 respondents. The sampling technique used is the Random sampling technique, sampling from members of the population, which is carried out randomly without paying attention to strata. The type of data used in this study is quantitative with a data source, namely primary data. The method of primary data collection is carried out using questionnaire media. The analysis model used in this study is Multiple Linear Regression (SPSS).

The general equation of multiple linear regression is as follows:

$$KWP = \alpha + \beta_1 PKP + \beta_2 KPF + \beta_3 IO + \beta_4 SF + \beta_5 MWP + e$$

Information:

KWP	=	Taxpayer Compliance
α	=	Constant
$\beta_1, \beta_2, \beta_3, \beta_4, \beta_5$	=	Regression Coefficient
PKP	=	Perception of Tax Corruption
KPF	=	Quality of Fiscus Service
IO	=	Organizational Climate
SF	=	Fiscus Attitude
MWP	=	Taxpayer Motivation
e	=	Standard Error

RESULTS

The object of this study is the Ternate Primary Tax Service Office. The selected sample is an individual taxpayer registered with KPP Pratama Ternate.

Tabel 3. Descriptive statistic (N=93)

	N	Minimum	Maximum	Mean	Std. Deviation
X1	93	5	24	13.41	4.753
X2	93	15	25	20.30	2.225
X3	93	9	20	15.45	2.306
X4	93	17	30	24.71	2.792
X5	93	20	39	33.06	3.432
Y	93	16	35	27.80	3.664
Valid N (listwise)	93				

Based on Table 3, it is known that the number of samples involved in this study was 93 respondents. Furthermore, research variables such as perceptions of tax corruption, quality of tax service, organizational climate, attitudes, motivation, and taxpayers' obligations have different lowest and highest values. Furthermore, the mean value greater than the standard deviation value indicates that the standard error of the studied variable is small. This shows that the data is in a reasonable and good pattern.

Tabel 4. Hypothesis Testing

Multiple Linear Analysis Test Results (t-Test)

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4.727	3.481		-1.358	.178
	X1	.029	.061	.037	.470	.639
	X2	.199	.153	.121	1.297	.198
	X3	.306	.143	.193	2.142	.035
	X4	.142	.127	.108	1.124	.264
	X5	.601	.084	.563	7.109	.000

From the results of the multiple linear regression analysis seen in Table 4, it can be seen that using the $\alpha = 0.05$ produces two variables that significantly affect taxpayer compliance, namely the organizational climate variable and taxpayer motivation ($t = 2.142$, $\beta = 0.306$, $P \leq 0.05$ and $t = 7.109$, $\beta = 0.601$, $P \leq 0.05$). Furthermore, three other

variables failed to confirm the hypothesis put forward in this study, namely perceptions of tax corruption, fiscus service quality, and fiscus attitude ($t = 0.470$, $\beta = 0.029$, $P \geq 0.05$, $t = 1.297$, $\beta = 0.199$, $P \geq 0.05$ and $t = 1.124$, $\beta = 0.142$, $P \geq 0.05$).

Tabel 5. Coefficient of Determination Test (Adjusted R²)

Model Summary		
R Square	Adjusted R Square	Std. Error of the Estimate
.542	.516	2.550

Based on Table 5, it can be seen that the adjusted value of R² is 0.516, obtained from squaring the value of R as 0.736. The value of R square is 0.542, meaning that the dependent variable, taxpayer compliance, can be explained by the five independent variables: the perception of tax corruption, quality of fiscus services, organizational climate, Fiscus attitudes, and taxpayer motivation of 54.2%. Conversely, the remaining 45.8% is explained by other variables outside of this study.

DISCUSSION

The Effect of Perceptions of Tax Corruption on Taxpayer Compliance

The results of hypothesis testing show that the variable perception of tax corruption does not affect taxpayer compliance, which means that **hypothesis 1 is rejected**. This means that whether the perception of tax corruption is good or not, it does not affect the increase or decrease in the level of taxpayer compliance. These results do not support the attribution theory, which states that behavior caused internally is an observation that is under the control of the individual's behavior or comes from internal factors such as personality, awareness, and ability (Robbins & Judge, 2012). This study's results align with research conducted by Indrawati (2019), which states that perceptions of tax corruption do not affect taxpayer compliance. However, the results of this study are not in line with research conducted by Rachmania et al. (2016), Wibisono (2017), Tambun and Septriani (2018) state that perceptions of tax corruption affect taxpayer compliance. The findings from this study reveal that the existence of tax officials who commit acts of tax corruption causes public trust to decrease, and a feeling of disappointment with the tax agency arises. Society has a bad perception of the tax agency, which triggers taxpayers to be reluctant to pay their taxes voluntarily.

The Effect of Fiscus Service Quality on Taxpayer Compliance

The results of hypothesis testing show that the variable quality of fiscus services does not affect taxpayer compliance, which means that **hypothesis 2 is rejected**. This means that the quality of the tax office's service is good or bad, so it does not affect the increase or decrease in the level of taxpayer compliance. This study's results align with research conducted by Indrawati (2019) states that the quality of tax authorities services does not affect taxpayer compliance. However, the results of this study are not in line with research conducted by Rachmania et al. (2016); Jotopurnomo and Mangoting (2013) state that the quality of tax authorities' services affects taxpayer compliance.

The Effect of Organizational Climate on Taxpayer Compliance

The results of hypothesis testing show that organizational climate positively affects taxpayer compliance, suggesting that **hypothesis 3 is accepted**. This implies that a good organizational climate will give rise to taxpayer obedience in paying taxes. The results of this study are also supported by Wibisono (2017) and Anggraini and Waluyo (2014) found that the organizational environment that complies with tax regulations will influence individual behavior towards tax regulations.

The Effect of Fiscus Attitude on Taxpayer Compliance

The results of hypothesis testing show that the fiscus attitude does not affect taxpayer compliance, indicating that **hypothesis 4 is rejected**. The results of this study are the same as research conducted by Solikhah and Winarsih (2016) states that the attitude of the tax authorities does not affect taxpayer compliance. However, the study results differ from research conducted by Tiraada, (2013) and Halawa & Saragih, (2017) which state that tax authorities' attitudes affect taxpayer compliance.

The Effect of Taxpayer Motivation on Taxpayer Compliance

The results of hypothesis testing show that the taxpayer motivation variable positively affects taxpayer compliance, which means that **hypothesis 5 is accepted**. This means that taxpayers' high motivation to pay taxes will be in line with the level of taxpayer compliance. This study's results align with research conducted by Anggraini and Waluyo (2014) and Arismayani et al. (2017) state that taxpayer motivation influences taxpayer compliance.

CONCLUSION

Based on the results of the analysis and discussion previously described, the conclusions drawn from this study are that perceptions of tax corruption do not affect taxpayer compliance or service quality, and the attitude of the tax authorities do not affect taxpayer compliance. Furthermore, organizational climate and taxpayer motivation have a positive effect on taxpayer compliance, and taxpayer motivation positively affects taxpayer compliance.

Based on the research results, this study's limitations are that this research only covers one area, namely KPP Pratama Ternate, so the sample in this study has not been able to generalize to a larger area on a provincial scale, namely North Maluku. In addition, the use of the variables studied, namely perceptions of corruption, quality of tax service, organizational climate, tax authorities' attitudes, and taxpayer motivation, only has an Adjusted R² value of 0.542, so it can be concluded that the independent variable has an influence of 54.2% on the dependent variable.

Based on the conclusions and limitations of the research above, the researcher provides suggestions that research in the same field should be able to expand the research area, for example, sampling can be carried out at KPP Pratama, South Halmahera Regency and the City of the Tidore Islands, so that it is expected to increase the accuracy of the research results. Furthermore, for further research, adding other variables expected to affect taxpayer compliance, such as technology and tax information is better.

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DECLARATION OF CONFLICTING INTERESTS

This study has no competing interests.

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