

**THE EFFECT OF MOTIVATIONAL POSTURE IS REVIEWED FROM
COMMITMENT, CAPITULATION, RESISTANCE, DISENGAGEMENT AND GAME
PLAYING ON TAXPAYER COMPLIANCE
(Study on Individual Taxpayers in Tegal City)**

Accountancy

**DIAMOND TEGAR PRIBAWANIATI
NPM. 4319500149**

Accounting, Pancasakti Tegal University
Email: intantegar0211@gmail.com

ABSTRACT

Intan Tegar Pribawaniati, 2023. The Influence of Motivational Posture in View of Commitment, Capitulation, Resistance, Disengagement and Game playing on Taxpayer Compliance (Study on Individual Taxpayers in Tegal City).

The aims of this research are: 1). to determine the effect of motivational posture in terms of commitment to individual taxpayer compliance, 2). to determine the effect of motivational posture in terms of capitulation on individual taxpayer compliance, 3). to determine the effect of motivational posture in terms of resistance to individual taxpayer compliance, 4). to determine the effect of motivational posture in terms of disengagement on individual taxpayer compliance, 5). to determine the effect of motivational posture in terms of game playing on individual taxpayer compliance.

The research method used in this study is a quantitative method. Data collection in this study was carried out using a questionnaire technique. While the analysis tool used is the classical assumption test, multiple regression analysis, hypothesis testing in the form of simultaneous tests and partial tests, as well as the coefficient of determination.

The results of this study are: 1). From the partial test of motivational posture in terms of commitment to taxpayer compliance, a tcount value of $4.446 > ttable$ of 1.98 with a sig value = 0.000 < 0.05 , 2). From the positive partial test of motivational posture in terms of capitulation on taxpayer compliance, a tcount value of $2.430 > ttable$ of 1.98 is obtained with a sig value = 0.017 < 0.05 , 3). From the partial test of motivational posture in terms of resistance to taxpayer compliance, the value of -tcount is $-2.198 < -ttable$ is -1.98 with a sig value = 0.030 < 0.05 , 4). From the partial test of motivational posture in terms of disengagement towards taxpayer compliance, the value of -tcount is $-2.562 < -ttable$ is -1.98 with a sig value = 0.012 < 0.05 , 5). From the partial test of motivational posture in terms of game playing on taxpayer compliance, a -tcount value of $-2.299 < -ttable$ of -1.98 with a sig = 0.024 < 0.05 is obtained.

The conclusions of this study are that 1) There is a positive influence on motivational posture in terms of commitment to individual taxpayer compliance, 2). There is a positive influence on motivational posture in terms of capitulation on individual taxpayer compliance, 3). There is an influence of motivational posture in terms of resistance to individual taxpayer compliance, 4). There is a negative influence of motivational posture in terms of disengagement on individual taxpayer compliance, 5). There is a negative influence of motivational posture in terms of game playing on individual taxpayer compliance.

Keywords: Commitment, Capitulation, Resistance, Disengagement, Game playing, Taxpayer Compliance

ABSTRACT

Intan Tegar Pribawaniati, 2023. The Effect of Motivation Posture is Reviewed from *Commitment, Capitulation, Resistance, Disengagement* and *Game Playing* on Taxpayer Compliance (Study on Individual Taxpayers in Tegal City).

The objectives of this study are: 1). To determine the influence of motivation posture reviewed from *commitment* to individual taxpayer compliance, 2). To determine the influence of motivational posture is reviewed from *capitulation* on individual taxpayer compliance, 3). To find out the influence of motivation posture is reviewed from *resistance* to individual taxpayer compliance, 4). To determine the influence of motivational posture is reviewed from *disengagement* on individual taxpayer compliance, 5). To find out the influence of motivational posture is reviewed from *playing games* on individual taxpayer compliance.

The research method used in this study is a quantitative method. Data collection in this study was carried out by questionnaire technique. Meanwhile, the analysis tools used are classical assumption tests, multiple regression analysis, hypothesis testing in the form of simultaneous and partial tests, and determination coefficients.

The results of this study are: 1). From the partial test of motivational posture reviewed from *the commitment* to taxpayer compliance , a tcal value of $4.446 > ttable$ of 1.98 with a sig value = 0.000 < 0.05, 2). From the partial positive test of motivational posture reviewed from *capitulation* to taxpayer compliance, a tcalculated value of $2.430 > ttable$ of 1.98 was obtained with a sig value = 0.017 < 0.05, 3). From the partial test of motivational posture reviewed from *the resistance* to taxpayer compliance, a -tcount value of $-2.198 < -ttable$ of -1.98 with a sig value = 0.030 < 0.05, 4). From the partial test of motivational posture reviewed from *disengagement* to taxpayer compliance, a value of $-2.562 < -ttable$ of -1.98 was obtained with a value of sig = 0.012 < 0.05, 5). From the partial test of motivational posture reviewed from *playing games* on taxpayer compliance, a value of $-2.299 < -ttable$ of -1.98 was obtained with a value of sig = 0.024 < 0.05.

The conclusion of this study is that 1) There is a positive influence of motivation posture reviewed from *commitment* to individual taxpayer compliance, 2). There is a positive influence of motivational posture reviewed from *capitulation* on individual taxpayer compliance, 3). There is an influence of motivation posture from *the resistance* to the compliance of individual taxpayers, 4). There is a negative influence of motivation posture from *disengagement* to individual taxpayer compliance, 5). There is a negative influence of motivational posture reviewed from *playing games* on individual taxpayer compliance.

Keywords: *Commitment, Capitulation, Resistance, Disengagement, Game playing, Taxpayer Compliance*

A. INTRODUCTION

1.1 Background of the Problem

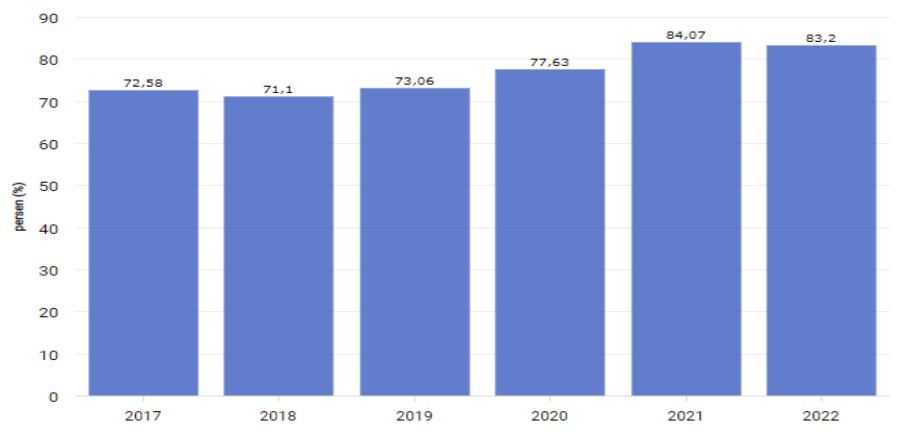
The low level of tax compliance is a classic problem experienced by every country, especially in developing countries such as Indonesia. The driving factors for taxpayers in fulfilling their obligations are divided into two, namely the coercive factor and the voluntary factor. Coercive factors *forced compliance* is a factor that is able to increase public perception of the power of the tax authority to force those related to the economy. While the factor voluntary *voluntary*

compliance That is a factor that speaks about public trust in the government in implementing the tax system fairly both procedurally and retribution, which is related to non-economic/psychological (Mahendra, 2020).

Taxpayer compliance behavior is influenced by many factors, which can be two major groups, namely *economic factors and noneconomic factors*. *Economic factors* consists of *the level of actual income, tax rates, tax benefits, penalties, tax audits, fines, and Audit Probability*. *Non-economic*

consists of *attitude toward taxes, personal, social and national norms, and perceived fairness of tax system*. In this case, motivation is included in non-economic factors because motivation is related to the perceived fairness of the tax system (Apriani, 2020).

The problem related to taxpayer compliance is the decline in taxpayer compliance. The realization of public or taxpayer compliance in reporting the Annual Tax Return (SPT) and paying taxes throughout 2022 reached 83.2%. This figure is actually down from the realization in 2021 which reached 84.07%.



Source: Ministry of Finance (2023)

The annual tax return target in 2022 is 19 million taxpayers, consisting of 1.65 million corporate taxpayers and 17.35 million individual taxpayers. If the compliance percentage is 83.2%, then the 2022 tax return reported is only 15.8 million reports. The compliance ratio is calculated through a comparison between the number of annual income tax returns (PPh) received in a certain tax year and the number of taxpayers registered as required to file a tax return at the beginning of the year.

There are many factors that cause non-compliance of taxpayers in carrying out their tax obligations, one of which is influenced by motivational posture. Motivation posture explains the attitude of taxpayers that must be managed when the fiscal needs a change or wants an explanation for a tax behavior or social distancing taken by the taxpayer when dealing with the fiscal policy. According to Braithwaite (2017), each individual has a relatively

different motivational posture and each taxpayer has more than one motivational posture that is appropriate for how the taxpayer responds to the questions given. The taxpayer's perspective or evaluation of fiscal policy is seen in the five motivational postures identified in the study: 1) *commitment*, 2) *capitulation*, 3) *resistance*, 4) *disengagement* and 5) *game playing* (Aprianidkk., 2020).

Previous research on motivation posture for taxpayer compliance has been conducted by Utomo (2015) which found that *capulation, resistance, disengagement* and *game playing* do not affect taxpayer compliance, while *commitment* affects taxpayer compliance. Then the results of research conducted by Kunarti (2019) show that *tax knowledge, commitment, and game playing* have a significant positive effect on *tax compliance*. Meanwhile, *capulation, resistance, and suspension* do not have

a significant positive effect on tax compliance.

This study is a development of Taufiq (2016) research which examines the influence of motivation posture reviewed from *commitment*, *capulation*, *resistance*, *suspension* and *game playing* on individual taxpayer compliance. This study has a difference from previous researchers, namely the location of this research is focused on individual taxpayers in Tegal City. Based on the background description above, the author is interested in conducting a research entitled The Influence of Motivational Posture Reviewed from *Commitment*, *Capitulation*, *Resistance*, *Disengagement* and *Game Playing* on Taxpayer Compliance (Study on Individual Taxpayers in Tegal City).

1.2 Problem Formulation

Based on the description of the research background that has been stated above, the formulation of the problem in this study is:

1. Is there an influence of motivation posture from *commitment* to the compliance of individual taxpayers in Tegal City?
2. Is there an effect of motivational posture from *capitulation* on the compliance of individual taxpayers in Tegal City?
3. Is there an influence of motivation posture from the *perspective of resistance* to the compliance of individual taxpayers in Tegal City?
4. Is there an influence of motivation posture in terms of *disengagement* on the compliance of individual taxpayers in Tegal City?
5. Is there an influence of motivational posture from *playing games* on the compliance of individual taxpayers in Tegal City?

1.3 Research Objectives

From the formulation of the problems mentioned above, the objectives of this study are:

1. To find out the influence of motivational posture, it is reviewed from *commitment* to the compliance of individual taxpayers in Tegal City.
2. To find out the influence of motivational posture, it is reviewed from *capitulation* on the compliance of individual taxpayers in Tegal City.
3. To find out the influence of motivational posture, it is reviewed from the *resistance* to the compliance of individual taxpayers in Tegal City.
4. To find out the influence of motivational posture, it is reviewed from *disengagement* to the compliance of individual taxpayers in Tegal City.
5. To find out the influence of motivational posture from *playing games* on the compliance of individual taxpayers in Tegal City.

B. CONCEPTUAL FRAMEWORK

1. The effect of *commitment* on taxpayer compliance

Tax compliance is very important because it is related to the tax function for each country, namely as a source of financing for a country's development expenditure. The approach of looking at compliance only in terms of economic factors, such as administrative sanctions and fines, tax audit factors, and tax rate factors, is a simplification of the reality of modern tax administration. Taxpayers are currently encouraged to take part in tax education, convinced to want to cooperate with the fiskus. Taxpayers are invited to believe that tax reform is for the good of the entire community as well as to believe that fiscal has integrity.

Commitment showing taxpayers' confidence in a desired tax

system. Thus, taxpayers consciously desire their own volition to feel involved with the mission of the tax authority as a regulator. The taxpayer feels that paying taxes is the right thing and he is responsible for his obligations by paying taxes according to the actual calculations and conditions. The better the taxpayer's commitment, the more compliant the taxpayer will be. Feld and Frey (2017) added that as a good citizen, taxpayers have the perception that tax payment is a contribution to the common good (*Bonum Commune*). Taxpayers are willing to honestly disclose their income even though they may not receive a public good equivalent to the value of the tax they deposit.

Research conducted by Taufiq (2016), Apriani (2020) and Safitri proves that *commitment* affects taxpayer compliance, where the better the taxpayer's commitment, the more compliant the taxpayer is.

2. Effect of *capitulation* on mandatory compliance

Capitulation shows that taxpayers can accept the fiscal as a party that has legitimacy. Taxpayers accept the various rules that have been set, realizing that the regulations are not perfect but can be applied well. Taxpayers want to be involved a lot with the fiscus. Income redistribution is more acceptable to taxpayers when the political process is perceived to be fairer so that the results of the political process have good legitimacy. The higher the taxpayer's *capitulation* is, the more compliant the taxpayer is.

Research conducted by Weilianto (2021) states that *capitulation* affects mandatory compliance where taxpayers accept various rules that have been set, realizing that the regulations are not perfect but can be applied properly. Taxpayers are more involved in the fistic.

3. Effect of *resistance* on mandatory compliance

Resistance shows that taxpayers are concerned about whether the fiscal really has good intentions. Taxpayers feel that the fiscal office is more interested in arresting taxpayers for doing wrong and not helping taxpayers to do what is wrong. Taxpayers continue to submit criticisms and invitations to other taxpayers to be more careful and fight for their rights as taxpayers.

Prinz *et al.*, (2017) He said, although it is mandatory to realize that the taxes paid are for the welfare of the community, there are concerns that tax revenues are not used effectively for the provision of public goods and services. Taxpayers also suspect that there are some individuals who do not pay taxes correctly. This means that the tax authority is perceived as unfair. If the fiscal is perceived by taxpayers as a party that does not have legitimacy, then the taxpayer's resistance in the motivation posture will be greater and the taxpayer will be more disobedient.

Research Alchair and Prihatiningtias (2023) proves that *Resistance* has a negative effect on taxpayer compliance where even though taxpayers are aware that the taxes paid are for the welfare of the community, there are concerns that tax revenues are not used effectively for the provision of public goods and services. Taxpayers also suspect that there are some individuals who do not pay taxes correctly. This means that the tax authority is perceived as unfair.

4. The effect of *disengagement* on taxpayer compliance

Braithwaite (2019) mentions that *disengagement* is another form of deeper resistance or becoming indifferent. If the fiscal is felt to be too harsh on taxpayers, then taxpayers

will choose not to be cooperative. Taxpayers don't really care about what the fiscal wants and don't bother to ask about it. Taxpayers are increasingly psychologically separated from the phuscus. The higher the taxpayer's *disengagement*, the more non-compliant the taxpayer is.

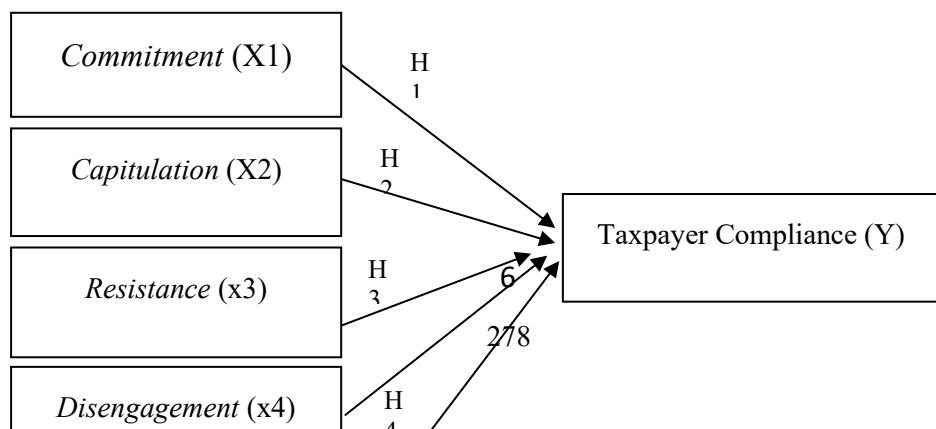
Taufiq Research (2016) and research Alchair and Prihatiningtias (2023) proves that *disengagement* negatively affect taxpayer compliance where *disengagement* is another form of deeper resistance or becoming indifferent. If the fiscal is felt to be too harsh on taxpayers, then taxpayers will choose not to be cooperative. Taxpayers don't really care about what the fiscal wants and don't even try to ask about it. Taxpayers are increasingly psychologically separated from the phuscus.

5. The effect of *game playing* on taxpayer compliance

Game playing It is shown by the practice of avoiding taxes by playing the rules. Laws or rules are seen as something that can be formed to fulfill the goals of certain parties. The *game players* are some taxpayers who try to find loopholes in tax rules, taking advantage of the existence of *Grey* areas that can provide benefits for them. Meanwhile, on the other hand, the incentives provided for taxpayers who pay taxes are actually very low, because those who do not report all their income also do not have to pay taxes (Feld and Frey 2017). The higher the *Game Playing* that the taxpayer does, the taxpayer is increasingly non-compliant.

Research conducted by Kunarti (2019) and research Alchair and

The theoretical framework in this study is as follows:



Prihatiningtias (2023) proves that *Game Playing* affect taxpayer compliance that the more taxpayers do *Game Playing* That is, playing tax rules, tax compliance will decrease.

Figure 2.1
Theoretical Thinking Framework

C. RESEARCH METHODS

3.1 Type of Research

This study uses a quantitative method because this study uses numbers as indicators of research variables to answer research problems, so this study uses quantitative methods as an approach to analyze research problems.

3.2 Population and sample

The population in this study is all taxpayers in the Tegal City area. The number of individual taxpayers in the Tegal City area is 171,767 taxpayers. In this study, this research will be conducted in East Tegal District, West Tegal District, South Tegal District and Margadana District, each village was selected with 25 respondents.

3.3 Conceptual and Operational Definitions of Variables

The conceptual definitions in this study are Taxpayer Compliance, *Commitment*, *Capitulation*, *Resistance*, *Disengagement*, *Game playing*.

3.4 Data Collection Techniques

The method used to collect data in this study is Data collection in this study is carried out using a questionnaire technique.

3.5 Data Analysis Techniques

The data analysis used to test the hypothesis in this study is classical assumption test, multiple regression analysis, hypothesis testing in the form of simultaneous and partial tests, and determination coefficients.

D. RESEARCH RESULTS AND DISCUSSION

1. Testing of Research Instruments

1. Validity Test

Table 4.1

Instrument Validity Test Results

N o.	Informat ion	rcalcul ate	Significa nce	Criteri on
Commitment variable				
1	X1.1	0,592	0,001	Valid
2	X1.2	0,563	0,001	Valid
3	X1.3	0,636	0,000	Valid
4	X1.4	0,560	0,001	Valid
5	X1.5	0,423	0,020	Valid
6	X1.6	0,605	0,000	Valid
7	X1.7	0,615	0,000	Valid
8	X1.8	0,669	0,000	Valid
Capitulation Variable				
1	X2.1	0,754	0,000	Valid
2	X2.2	0,763	0,000	Valid
3	X2.3	0,765	0,000	Valid
4	X2.4	0,689	0,000	Valid
5	X2.5	0,744	0,000	Valid
Variable resistance				
1	X3.1	0,645	0,000	Valid
2	X3.2	0,622	0,000	Valid
3	X3.3	0,781	0,000	Valid
4	X3.4	0,497	0,005	
5	X3.5	0,613	0,000	Valid
6	X3.6	0,683	0,000	Valid
Disengagement variables				
1	X4.1	0,641	0,000	Valid
2	X4.2	0,871	0,000	Valid
3	X4.3	0,858	0,000	Valid
4	X4.4	0,734	0,000	Valid
5	X4.5	0,432	0,017	Valid

N o.	Information	rcalcul ate	Significa nce	Criteri on
Variable game playing				
1	X5.1	0,881	0,000	Valid
2	X5.2	0,677	0,000	Valid
3	X5.3	0,888	0,000	Valid
4	X5.4	0,681	0,000	Valid
5	X5.5	0,881	0,000	Valid
Individual taxpayer compliance variables				
1	Y.1	0,566	0,001	Valid
2	Y.2	0,661	0,000	Valid
3	Y.3	0,522	0,003	Valid
4	Y.4	0,782	0,000	Valid
5	Y.5	0,626	0,000	Valid
6	Y.6	0,742	0,000	Valid
7	Y.7	0,406	0,026	Valid

Source: Primary Data processed (2023)

Based on the table above, it can be seen that the statement items for the variables *commitment*, *capitulation*, *resistance*, *disengagement*, *game playing* and compliance of individual taxpayers were then tested for validity to 30 respondents, and all statements for the variables in this study have a correlation value (calculation) greater than the table which is 0.361 with a significance value less than 0.05 so that it can be said that all items The statement for the variables in this study is valid and can be used for research data collection.

2. Reliability Test

Table 4.2

Instrument Reliability Test Results

Variable	Cronbac h Alpha	Informatio n
<i>Commitment</i>	0,723	Reliable
<i>Capitulation</i>	0,787	Reliable
<i>Resistance</i>	0,700	Reliable
<i>Disengagemen t</i>	0,765	Reliable
<i>Game playing</i>	0,838	Reliable
Compliance of individual taxpayers	0,725	Reliable

Source: Primary Data processed (2023)

Based on the *Cronbachs Alpha* coefficient of each variable in the table above, it can be said that the questionnaire used is reliable, because each variable has a *Cronbach's Alpha* coefficient ≥ 0.70 .

2. Respondent Description

Table 4.3

Respondent Description by Gender

Gender	Sum	Percentage
Woman	42	42 %
Man	58	58%
Sum	100	100%

Source: Data processed, 2023

From the table above, it can be seen that the respondents who are individual taxpayers in the Tegal City area who are female are 42 respondents (42%), and those who are male are 58 respondents (58%).

Table 4.4.
Respondent Description By Age

Age of Respondents	Sum	Percentage
17 - 30 Years	33	33%
31 - 40 Years	45	45%
41 - 50 Years	17	17%
51 years and above	5	5 %
Sum	100	100%

Source: Data processed, 2023

From the table above, it can be seen that respondents who are individual taxpayers in the Tegal City area who are 17-30 years old are 33 respondents (33%), respondents who are individual taxpayers in the Tegal City area who are 31-40 years old are 45 respondents (45%), respondents who are individual taxpayers in the Tegal City area who are aged 41-50 years as many as 17 respondents (17%) and respondents who are individual taxpayers in the Tegal City area over 51 years old as many as 5 respondents (5%).

Table 4.5.
Respondent Description Based on Education

Respondent Education	Sum	Percentage
High school or equivalent	21	21%
Diploma	25	25%
Bachelor (S1)	52	52%
Postgraduate (S2)	2	2 %
Doctoral (S3)	0	0
Sum	100	100%

Source: Data processed, 2023

From the table above, it can be seen that respondents who are individual taxpayers in the Tegal City area who have the last high school education or equivalent are 21 respondents (21%), respondents who are individual taxpayers in the Tegal City area who have the last diploma education as many as 25 respondents (25%), respondents who are individual taxpayers in the Tegal City area who have the last undergraduate education as many as 52 respondents (52%) and respondents who are individual taxpayers in the Tegal City area who have the last postgraduate education as many as 2 respondents (5%).

3. Description of Statistics

a. Analysis of the description of the *commitment variable*

Table 4.6

Respondent's Statement Regarding *Commitment*

Dimension	STS		TS		N		S		SS		Average	
	1		2		3		4		5			
	Fre	Score										
Paying taxes is the right thing to do	0	0	3	6	26	78	57	228	14	70	3,82	
Paying taxes is an obligation	1	1	9	18	24	72	54	216	12	60	3,67	
Moral obligation to pay taxes	1	1	19	38	30	90	43	172	7	35	3,36	
Taxes benefit everyone	2	2	25	50	25	75	42	168	6	30	3,25	
Paying taxes helps the government do important things	0	0	11	22	28	84	54	216	7	35	3,57	
Goodwill to pay taxes	0	0	11	22	35	105	48	192	6	30	3,49	
Likes to pay taxes	2	2	13	26	32	96	40	160	13	65	3,49	
Pay taxes according to their share	1	1	10	20	30	90	40	160	19	95	3,66	
Average Score											3,54	

Source: Primary Data Processed, 2023

The assessment of the commitment *variable* according to the perception of the respondents, namely individual taxpayers in Tegal City, is good, with a value of 3.54.

b. Analysis of the description of *capitulation variables*

Table 4.7
Respondent's Statement Regarding *Capitulation*

Dimension	STS		TS		N		S		SS		Average	
	1		2		3		4		5			
	Fre	Score										
Cooperative	2	2	13	26	18	54	47	188	20	100	3,70	
Respect taxpayers	5	5	8	16	13	39	66	264	8	40	3,64	
Fiscal support	2	2	2	4	26	78	63	252	7	35	3,71	
Taxation system	2	2	4	8	20	60	52	208	22	110	3,88	
Cooperative to taxpayers	12	12	12	24	26	78	35	140	15	75	3,29	
Average Score											3,64	

Source: Primary Data Processed, 2023

The assessment of the capitulation *variable* according to the perception of the respondents, namely individual taxpayers in Tegal City, is good, with a value of 3.64.

c. Analysis of the description of *the resistance variable*

Table 4.8
Respondent's Statement Regarding *Resistance*

Dimension	STS		TS		N		S		SS		Average	
	1		2		3		4		5			
	Fre	Score										
Dare to fight the phycopic	17	17	58	116	23	69	1	4	1	5	2,11	
Does not intimidate taxpayers	18	18	67	134	14	42	0	0	1	5	1,99	
It is impossible to satisfy the fiscal	8	8	69	138	20	60	1	4	2	10	2,20	
Taxpayer stamp of non-compliance	12	12	63	126	22	66	1	4	2	10	2,18	
taxpayers	11	11	62	124	24	72	3	12	0	0	2,19	
Average Score											2,13	

Source: Primary Data Processed, 2023

The assessment of the resistance *variable* according to the perception of the respondents, namely individual taxpayers in Tegal City, is good, with a value of 2.13.

d. Analysis of disengagement variable description

Table 4.9
Respondents' Statements Regarding *Disengagement*

Dimension	STS		TS		N		S		SS		Average	
	1		2		3		4		5			
	Fre	Score										
Won't worry	9	9	58	116	30	90	1	4	2	10	2,29	
Refusing to pay taxes	6	6	46	92	44	132	1	4	3	15	2,49	
No matter	10	10	50	100	37	111	2	8	1	5	2,34	
Stubborn	9	9	51	102	36	108	2	8	2	10	2,37	
Don't know what to expect from the fiscal	5	5	55	110	38	114	0	0	2	10	2,39	
Average Score											2,38	

Source: Primary Data Processed, 2023

The assessment of the disengagement *variable* according to the perception of the respondents, namely individual taxpayers in Tegal City, is good, with a value of 2.38.

e. Analysis of the description of the playing game variable

Table 4.10
Respondent's Statement Regarding *Game Playing*

Dimension	STS		TS		N		S		SS		Average	
	1		2		3		4		5			
	Fr e	Scor e										
Talking about tax regulatory loopholes	15	15	66	132	19	57	0	0	0	0	2,04	
Finding loopholes in tax regulations	10	10	52	104	37	111	0	0	1	5	2,30	
Reduce taxes	4	4	48	96	45	135	0	0	3	15	2,50	
Changes in tax regulations	12	12	56	112	30	90	0	0	2	10	2,24	
respect for taxpayers who provide challenges	16	16	60	120	21	63	0	0	3	15	2,14	
Average Score											2,24	

Source: Primary Data Processed, 2023

The assessment of the disengagement *variable* according to the perception of the respondents, namely individual taxpayers in Tegal City, was good, with a value of 2.24.

f. Analysis of the description of individual taxpayer compliance variables

Table 4.11

Respondent's Statement Regarding Individual Taxpayer Compliance

Dimension	STS		TS		N		S		SS		Average	
	1		2		3		4		5			
	Fre	Score										
Filing tax returns on time	2	2	3	6	21	63	67	268	7	35	3,74	
Never convicted	6	6	12	24	28	84	47	188	7	35	3,37	
No tax arrears	5	5	14	28	35	105	38	152	8	40	3,30	
Paying Income Tax according to the provisions	28	28	13	26	20	60	36	144	3	15	2,73	
Filling out tax returns according to regulations	4	4	10	20	27	81	51	204	8	40	3,49	
Calculate taxes correctly	8	8	13	26	33	99	38	152	8	40	3,25	
Understanding tax regulations	4	4	8	16	28	84	37	148	23	115	3,67	
Average Score											3,36	

Source: Primary Data Processed, 2023

The assessment of the compliance variables of individual taxpayers according to the perception of the respondents, namely individual taxpayers in Tegal City, is not good, with a value of 3.36.

4. Classical Assumption Test

a. Normality Test

Table 4.12

Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.67270020
Most Extreme Differences	Absolute	.060
	Positive	.056
	Negative	-.060
Test Statistic		.060
Asymp. Sig. (2-tailed)		.200c,d

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Table 4.6 shows that the magnitude of *Kolmogorov Smirnov's* value is 0.060 and significant at 0.200. This means that the data is distributed normally because the significance value is greater than 0.05 ($0.200 \geq 0.05$). So it can be concluded that the regression model meets the assumption of normality

b. Multicollinearity Test

Table 4.13

Multicollinearity Test Results

Coefficients^a

Type	Collinearity Statistics	
	Tolerance	VIF
1	.575	1.738
Commitment	.571	1.751
Capitulation	.608	1.645
Resistance	.711	1.407
Disengagement	.874	1.144
Game playing		

a. Dependent Variable: Taxpayer Compliance

From the results of the calculation of the classical assumption test, it can be seen that for four independent variables, the VIF numbers are 1,738; 1751; 1,645; 1,407 and 1,144 which are smaller than 10 so that they do not exceed the permissible VIF value limit, which is a maximum of 10. Thus, it can be concluded that the regression model does not have the problem of multicollinearity

c. Heteroscedasticity Test

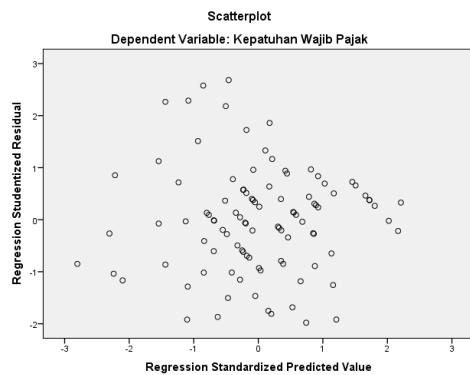


Figure 4.2.
Heteroskedasticity Test Results

The scatterplot graph shows that no specific pattern is found in order and the dots spread above and below the number 0 on the Y axis.

5. Multiple Linear Regression Analysis

Table 4.14
Multiple Regression Analysis Results
Coefficients^a

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1 (Constant)	18.227	3.278		5.561	.000
Commitment	.331	.074	.364	4.446	.000
Capitulation	.220	.091	.200	2.430	.017
Resistance	-.212	.097	-.175	-2.198	.030
Disengagement	-.237	.092	-.189	-2.562	.012
Game playing	-.228	.099	-.153	-2.299	.024

a. Dependent Variable: Taxpayer Compliance

Based on the results of the calculation of multiple regression analysis using the SPSS program, the regression equation was obtained, namely

$$Y = \alpha + 0.331 X_1 + 0.220 X_2 - 0.212 X_3 - 0.237 X_4 - 0.228 X_5$$
. Based on the multiple regression equation above, an analysis can be taken that:

- The constant of 18.227 means that if the variables of *commitment*, *capitulation*, *resistance*, *disengagement* and *game playing* are zero, then the compliance of individual taxpayers in Tegal City is 18.227 units.
- The regression coefficient for the *commitment* variable is 0.331 and is marked positive, meaning that if the *commitment* variable increases while other variables remain fixed, it will cause an increase in the compliance of individual taxpayers in Tegal City.
- The regression coefficient for the *capitulation* variable is 0.220 and is marked positive, meaning that if the *capitulation* variable increases while other variables remain fixed, it will cause an increase in the compliance of individual taxpayers in Tegal City.

marked positive, meaning that if the *capitulation* variable increases while other variables remain constant, it will lead to an increase in the compliance of individual taxpayers in Tegal City.

- The regression coefficient for the *resistance* variable is -0.212 and is marked negative, meaning that if the *resistance* variable increases while other variables remain fixed, it will cause a decrease in the compliance of individual taxpayers in Tegal City.
- The regression coefficient for the *disengagement* variable is -0.237 and is marked negative, meaning that if the *disengagement* variable increases while other variables remain fixed, it will cause a decrease in the compliance of individual taxpayers in Tegal City.
- The regression coefficient for the *game playing* variable is -0.228 and is marked negative, meaning that if the *game playing* variable increases

while other variables remain fixed, it will cause a decrease in the compliance of individual taxpayers in Tegal City.

6. Hypothesis Testing

a. Fit Model Testing (*Goodness of fit test*)

Table 4.15
Fit Model Test Results (*Goodness of fit test*)
ANOVAa

ANOVAa					
	Sum of Squares	Df	Mean Square	F	Sig.
Type					
1 Regression	487.75	5	97.55	33.10	.000

b. Statistical Test T

Table 4.16
Statistical Test Results T
Coefficientsa

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	18.227	3.278	5.561	.000
	Commitment	.331	.074	.364	.000
	Capitulation	.220	.091	.200	.017
	Resistance	-.212	.097	-.175	.030
	Disengagement	-.237	.092	-.189	.012
	Game playing	-.228	.099	-.153	.024

a. Dependent Variable: Taxpayer Compliance

Based on the results of the partial test in the table above, it can be interpreted that:

a. From the partial test of motivational posture reviewed from *commitment* to taxpayer compliance, a test value of $4.446 >$ a table of 1.98 with a gis value $= 0.000 < 0.05$ so that it can be concluded that the first hypothesis is that there is a positive influence of motivational posture reviewed from *commitment* to taxpayer compliance individuals in Tegal City can accept the truth.

Residual	276.99	9	2.947	
	5	4		
Total	764.75	9		
	0	9		

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Game playing , Disengagement, Commitment , Resistance, Capitulation

Based on the table above, it is known that the value of F_{cal} is $33.105 > F_{table}$ is 2.31 with a significance value of $0.000 < 0.05$. So it can be concluded that the model in this research is feasible. In other words, the regression coefficient has a significant effect on the model. This indicates that the model can be used to predict in a linear Y manner or it can also be said that the motivation posture reviewed from *commitment*, *capitulation*, *resistance*, *disengagement* and *game playing* affects the compliance of individual taxpayers in Tegal City.

- b. From the partial positive test of motivational posture reviewed from *capitulation* to taxpayer compliance, a tcal value of $2.430 > ttable$ of 1.98 with a sig value = $0.017 < 0.05$ so that it can be concluded that the second hypothesis, namely that there is a positive influence of motivational posture reviewed from *capitulation* on the compliance of individual taxpayers in Tegal City can be accepted as true
- c. From the partial test of motivational posture reviewed from *the resistance* to taxpayer compliance, a value of -2.198

< -ttable of -1.98 with a sig value = 0.030 < 0.05 so that it can be concluded that the third hypothesis, namely that there is a negative influence of motivational posture reviewed from *the resistance* to the compliance of individual taxpayers in Tegal City, can be accepted as true

d. From the partial test of motivational posture reviewed from *disengagement* to taxpayer compliance, a value of -2.562 < -ttable of -1.98 was obtained with a value of sig = 0.012 < 0.05 so that it can be concluded that the fourth hypothesis, namely There is a negative influence of motivational posture reviewed from *disengagement* on taxpayer compliance individuals in Tegal City can accept the truth.

e. From the partial test of motivational posture reviewed from *game playing* on taxpayer compliance, a value of -2.299 < -ttable of -1.98 with a sig value = 0.024 < 0.05 so that it can be concluded that the fifth hypothesis, namely There is a negative influence of motivational posture reviewed from *game playing* on the compliance of individual taxpayers in Tegal City can be accepted as true.

c. Coefficient of Determination Test

Table 4.17
Results of the Coefficient of
Determination Test
Model Summary

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.799 a	.638	.619	1.71661

a. Predictors: (Constant), Game playing , Disengagement, Commitment , Resistance, Capitulation

From table 4.16 above, it shows that the *Adjusted R Square value* is 0.619. It can be interpreted that the motivation posture is reviewed from *commitment*, *capitulation*, *resistance*, *disengagement* and *game playing* to taxpayer compliance by 61.9% (and the rest is 61.9% (100% - 38.1%)

influenced by other factors that are not studied.

E. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion

1. There is a positive influence of motivation posture reviewed from *commitment* to the compliance of individual taxpayers in Tegal City, where the better the motivation posture reviewed from *commitment*, the higher the compliance of individual taxpayers.
2. There is a positive influence of motivational posture reviewed from *capitulation* to the compliance of individual taxpayers in Tegal City, where the better the motivation posture reviewed from *capitulation* the higher the compliance of individual taxpayers.
3. There is a negative influence of motivation posture from the *perspective of resistance* to the compliance of individual taxpayers in Tegal City, where the lower the motivation posture is reviewed from the *point of view of resistance*, the higher the compliance of individual taxpayers.
4. There is a negative influence of motivation posture reviewed from *disengagement* to the compliance of individual taxpayers in Tegal City, where the lower the motivation posture reviewed from *disengagement* , the higher the compliance of individual taxpayers.
5. There is a negative influence of motivational posture reviewed from *game playing* on individual taxpayer compliance in Tegal City, where the lower the motivation posture reviewed from *game playing* , the higher the compliance of individual taxpayers

5.2 Suggestion

Some suggestions that the author can give in connection with the results of this study are:

1. Fiskus should improve services to taxpayers in providing socialization to taxpayers to reduce *resistance*, *disengagement* and *game playing* for taxpayers. This shows that taxpayers have the motivation to be committed to carrying out tax obligations and obeying tax regulations, but then influenced by other factors, such as the amount of tax, fines, and audits. So there is open resistance to the tax authorities (*resistance*), and there is incompatibility with the tax authorities and disengagement and the desire to do tax planning (*game playing*) arises
2. *Resistance*, *disengagement* and *game playing* have a negative effect on taxpayer compliance, where the higher *the resistance*, *disengagement* and *game playing*, the lower the taxpayer's compliance. To reduce *resistance*, *disengagement* and *game playing*, the Tax Service Office should review the policy regarding fines to individual taxpayers who have not paid taxes. Employees of the Tax Service Office (fiskus) should prioritize the aspect of communication with taxpayers regarding obstacles in fulfilling their tax obligations and participate in finding solutions to solve them so that taxpayer compliance increases.
3. The next research is suggested to further expand the scope of the research, namely by adding research objects and adding research variables. Further research should add differential tests according to gender (women and men), education (high school, diploma and bachelor's degree), income level to find out the difference in taxpayer compliance in respondents according to gender, education, income level. In addition, for future researchers, it is hoped that they can develop this research as a reference for further research such as using the same motivational posture theory using qualitative methods.

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