



Determination of Tax Officer's Motivation and Competence on Taxpayer Compliance and Revenue Performance

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Abstract: This article reviews the effect of employee motivation and competence on taxpayer compliance and revenue performance. This study aims to build a hypothesis of the influence of variables used during the study. The research was conducted through the distribution of questionnaires/surveys and library research with the following results: 1) Motivation affects taxpayer compliance, 2) Motivation has an effect on Revenue Performance, 3) Competence has an effect on Taxpayer Compliance 4) Competence has an effect on Revenue Performance 5) Taxpayer Compliance affects Revenue Performance.

Keywords: Motivation, Competence, Taxpayer Compliance, Revenue Performance

INTRODUCTION

Background of the Problem

The Directorate General of Taxes has made internal improvements by initiating tax administration reform, often referred to as the Modernization of Tax Administration. In 2002 the Directorate General of Taxes began to apply the Modernization of Tax Administration concept with the initial stage of establishing an LTO (*Large Tax Office*) in Jakarta to serve the largest taxpayers throughout Indonesia. In subsequent developments, the establishment of tax service offices that apply the concept of Modernization of Tax Administration was also developed in other areas throughout the Tax Service Offices in Indonesia.

The targets of implementing a modern tax administration system, according to Pandiangan (2008), are: (1) Maximizing tax revenue; (2) Quality of service that supports taxpayer compliance; (3) Assuring the public that the Directorate General of Taxes has a high level of integrity and fairness; (4) Maintain a sense of justice and equal treatment in the tax collection process; (5) Tax Officers are considered as highly motivated, competent, and professional employees, (6) Continuous productivity improvement; (7) Taxpayers have tools

and mechanisms to access the required information; and (8) Optimization of tax evasion prevention.

Achieving the revenue target is one of the main goals of KPP, in addition to a high level of taxpayer compliance. This should be the focus of every KPP employee. Therefore, the existing human resources must really be managed to carry out their respective main tasks and functions as well as possible. In addition, every employee is required to have the ability and driving force for success in implementing the goals of tax modernization. In a performance-based management system, every employee is encouraged to have established values: high integrity, professionalism, synergy, service, and perfection. These values apply to all employees in the ministry of finance. These values are the foundation for the thinking and acting of every ministry employee at work. An employee's performance can be seen from the results of a job as measured by the degree of a person's ability to complete a job. The measure is how successfully the Employee Work Outcomes/CKP has obtained following the targets that have been set. In order to achieve the high performance of the KPP, the human resources of the apparatus must be able to act creatively and innovatively. The employees are directed to concentrate more on their main tasks and functions as government officials in providing excellent service to the community.

The interesting thing is that the performance of KPP in the last few years, which is reflected in the Organizational Performance Value (NKO), is not always as expected, which means that the quality of employees in carrying out their main duties and functions is not in accordance with the demands of the assigned tasks. Therefore, employee performance needs to be reviewed so that it is expected to improve and improve the performance of KPP in the future. Performance is the accumulation of behavior over a long period and in different contexts involving employees. Performance is also influenced by employee motivation and competence. It is essential to study the study of these two things. The study is also essential for policymakers to map, assess and make the right decisions to impact increasing taxpayer compliance and the high performance of KPP.

Taxpayer compliance is the willingness and awareness of taxpayers to fulfill all their tax obligations. The government certainly hopes that this ongoing modernization will improve taxpayer compliance. Due to an increase in taxpayer compliance, state revenues from the tax sector can also increase. With this research, it is expected to know the implementation of the modernization tax administration system at the KPP and it can be seen whether this modernization has a significant effect on taxpayer compliance, so that it can be used as information for employees to continue to provide better services in the future.

Performance results from a process that refers to and is measured over a certain period based on pre-determined provisions or agreements (Fahmi, 2017). Performance is the result of work in quality and quantity achieved by an employee carrying out his duties by the responsibilities given to him (Mangkunegara, 2017). While the concept of employee performance, according to Sedarmayanti (2009), is the work that a person or group of people can achieve in an organization under their respective authorities and responsibilities to achieve the organization's goals, concerned legally not violating the law and following morals, as well as ethics. It is important to improve employee performance so that employees have responsibility for the main tasks they carry out and can carry out their work optimally.

The concept of motivation refers to the administrative dictionary, Drs. The Liang Gie cs provides a formulation that will motivate or encourage activities as follows: "the work done by a manager in providing inspiration, enthusiasm, and encouragement to others, in this case, aims to activate people or employees so that they are enthusiastic and achieve results. as desired of these people.

Based on this description, the authors are interested in conducting research entitled: "Determination of Motivation and Competence on Taxpayer Compliance and Revenue Performance."

Problem formulation

Based on the background above, problem formulations can be formulated to build hypotheses for further research, namely:

- 1) Does motivation affect taxpayer compliance?
- 2) Does Motivation Affect Reception Performance?
- 3) Does Competence affect Taxpayer Compliance?
- 4) Does Competence affect Admission Performance?
- 5) Does Taxpayer Compliance Affect Revenue Performance?

LITERATURE REVIEW

Compliance

is a condition in which a person obeys the orders or rules given. Tax compliance can be defined as a condition where the taxpayer fulfills all tax obligations and exercises his taxation rights. Siti Kurnia Rahayu (2013). Tax compliance is when taxpayers are willing to fulfill their tax obligations under applicable regulations without the need for inspections, thorough investigations, warnings, or threats in applying both legal and administrative sanctions (Gunadi and Masruroh, 2013).

The indicators of taxpayer compliance according to Law no. 16 of 2009 in Widi Widodo (2010) are

- 1) Formal Compliance, in the form of
 - a) Registration and confirmation.
 - b) Obligation to submit SPT.
 - c) SPT submission deadline.
 - d) Tax payment and deposit.
- 2) Material Compliance, in the form of
 - a) The suitability of the amount of tax liability that must be paid with the actual calculation.
 - b) Appreciation for the independence of public accountants/tax consultants.
 - c) The size of the amount of tax arrears

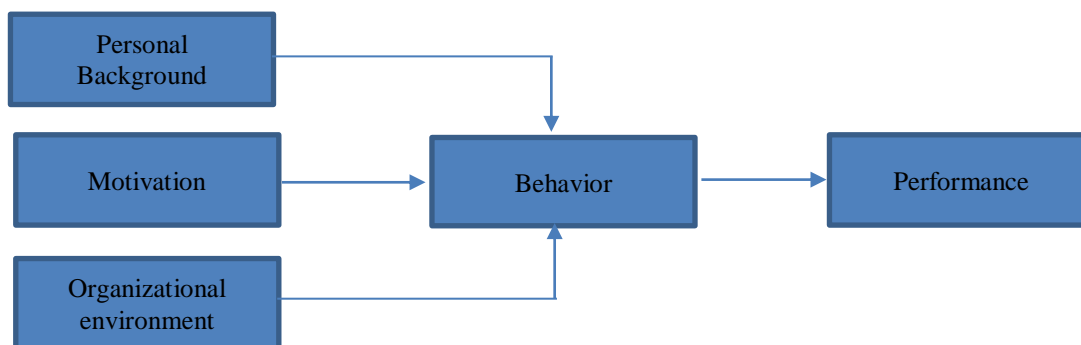
Many researchers have conducted research related to service quality, including L Fasmi, F Misra, 2014, S Rahayu, IS Lingga 2009, MI Zuhdi, D Suryadi, Y Yuniati, 2019, S Aminah, D Mujiyati-2014, LH Hutagaol, S br Ginting 2020

Organizational

Performance Performance is the result of work in quality and quantity achieved by an employee in carrying out his duties under the responsibilities given to him, (Mangkunegara, 2017). Performance is the result of a process that refers to and is measured over a certain period of time-based on pre-determined provisions or agreements (Fahmi, 2017). Meanwhile, according to Torang (2014), "Performance is the quantity or quality of the work of individuals or groups within the organization in carrying out main tasks and functions guided by norms, standard operating procedures, criteria and measures that have been determined or applicable in the organization.

According to Sudarmanto (2011)) "Performance is something people actually can do and observe. In this sense, performance includes actions and behaviors relevant to organizational goals. Performance is the result of a process that refers to and is measured over a certain period based on pre-determined terms or agreements.

Performance is an accumulation of behavior that occurs over a long time and in different contexts and involves different people, while behavior is influenced by personal background, motivation, and organizational environment. Performance is a standard measure usually set by others, not by the person concerned. In the organizational context, for example, performance is determined by the organization concerned, and the party conducting the assessment is the manager as a representative of the organization (Achmad Sobirin, 2012).



From the picture above, the motivation process's result is performance. In other words, it can be said that performance must first be determined to motivate employees. Thus, performance functions as a measuring tool, guideline, or standard to determine whether an employee is motivated and shows the expected work behavior.

Many researchers have conducted research related to performance, including DK Sofyan, 2013, S Dunggio- 2020 - P Rahmawati - 2012, I Ghozali– 2017, DAD Nasution 2019, Y Salutondok, AS Soegoto, 2015, AS Sinaga – 2019.

Motivation

According to Wagner and Hollenbeck (1995), motivation is "*We human beings have five senses through which we experience the world around us: sight, hearing, touch, smell, and taste.*" According to him, every human being is endowed with five senses with which you can feel the world around you. Starting from sight, hearing, smell, taste, and taste. Thus according to them, the definition of motivation is a process where individuals can select, manage, store, and interpret the information collected through the five senses. According to Robbins (2003), Motivation is defined as how individuals organize and interpret their sensory impressions to give meaning to their environment.

Many factors can affect motivation, starting from the motivational actor, the motivating object, and the existing situation. Fred Luthan (2007) more firmly defines motivation as a cognitive process that is not simple. It is a cognitive process because motivation is not a *snapshot* – or a momentary portrait of a stimulus but rather a continuous walking activity, and one's motivation requires knowledge to process the information contained in each stimulus that is present and captured by a person. From the motivational process described above, it can be said that motivation consists of three main components, namely capturing sensations, paying attention, and organizing motivation.

Motivation is different from behavior. Motivation is a psychological process that produces certain behaviors, namely goal-oriented behavior, namely behavior whose goal is to cover up feelings of lack that come to a person. In contrast, behavior reflects one's actions (Ahmad Sabirin, 2015). Rumangkid et al. (2017) define motivation as the tendency of a trait that is the subject of conflict) in a person that generates support and directs his actions. In the administrative dictionary, Drs. The Liang Gie cs provides a formulation that will motivate or encourage activities as follows: "the work done by a manager in providing inspiration,

enthusiasm, and encouragement to others, in this case, aims to activate people or employees so that they are enthusiastic and achieve results. as desired of these people.

Motivation has been widely studied by experts, including: W Prihartanta 2015, S Farisi, J Irnawati, M Fahmi 2020, A Setiawan 2013, AS Sinaga, A Kadir, S Mardiana 2020, M Alizadeh 2016, M Akram, M Ghani 2013, NA Abdullah, MJZ Abidin, WS Luan 2006, P Subakthiasih, IGAVW Putri 2020, NA Purnama, NS Rahayu 2019.

Competence

Etymologically, the word "competence" is adapted from English, namely "*competence*" or "*competency*," which means skill, ability, and authority. Competence can be interpreted as an individual character that can be measured and determined to show certain behavior and work performance in a person (Spencer, McClelland & Spencer, 1994). So, competence is a guide for companies to show the right work function for an employee.

According to Jack Gordon (1998), there are six aspects contained in the concept of competence, namely,

- Knowledge,
- Understanding,
- Skills,
- Values,
- Attitude,
- and Interest.

Thus, self-ability, values, and attitudes improve performance. Sedarmayanti stated that the notion of competence is a character that makes a person relate to the effectiveness of individual performance in doing his work.

Dean Lyle Spencer and Matthew Lyle Spencer argue that competence can be divided into two main types: Basic competence, which is a mandatory characteristic. possessed by a person to be able to perform various job tasks.; Distinctive competencies are various factors that can distinguish work performance in each individual.

Charles E. Johnson divides competence into three parts: Personal competency, which is each person's expertise in various matters relating to the development of one's personality; Professional Competency is a person's expertise in various matters closely related to the implementation and completion of certain tasks in his work; Social Competency is a person's expertise in various matters relating to life and social interests.

Experts have widely studied competencies, including Ajmal As'ad & Masruhi Kamidin 2020, Muhammad Dirham Azis 2019, Dhermawan et al. (2012

Table 1: Previous Research

No	Author (years)	Results of Previous Research	Similarities with this article	Differences with this article
1	Muhammad Dirham Azis (2019)	Competency variable has a positive and significant effect on employee performance Motivation variable is an important factor and ranks second in improving employee performance	Motivation variable positive and significant effect on employee performance Competency variables have a positive and significant effect on compensation performance negative and significant impact on employee performance	Motivation variable is an important factor and ranks second in improving employee performance
2	Ajmal As'ad, Masruhi Kamidin	Competencies include: knowledge, skills, work experience, and motivation	Each indicator of each variable (X), namely knowledge, skills, work	Competence factors simultaneously include knowledge,

No	Author (years)	Results of Previous Research	Similarities with this article	Differences with this article
	(2020)	have a positive and significant influence on employee performance	experience, and encouragement has a close relationship with each indicator of the dependent variable (Y) namely performance	skills, work experience, and motivation, which positively influence employee performance
3	Dhermawan et al. (2012)	Motivation and work environment has no significant effect on job satisfaction, Competence and compensation have a significant impact on job satisfaction, Motivation and competence have no significant impact on performance, work environment, salary, and job satisfaction significantly affect performance.	Job satisfaction and work environment positively impact performance.	Work environment and job satisfaction positively affect organizational citizenship behavior (OCB) & performance.
4	Olivia Theodora (2015)	The existence of motivation has no significant effect on employee performance. Relatedness motivation which consists of family days and gatherings, has a significant effect on performance The motivation, which consists of existence motivation, relatedness, and growth, has a significant effect (simultaneous relationship) on employee performance	Partially, relatedness and growth motivation is having a significant impact on employee performance. The existence of motivation has no significant effect on employee performance. Relatedness motivation is the most dominant influence on employee performance compared to existence of motivation and growth motivation.	Motivation having a significant impact on performance.
5	Sindi Larasati and Gilang (2016)	Achievement Needs (X1), Affiliation Needs (X2), and Power Needs (X3) simultaneously and partially have a significant effect on Employee Performance (Y).	The achievement need variable has the second most important influence on employee performance. The power need variable has the most negligible effect on employee performance.	The power need variable has the most negligible impact on employee performance.
6	Salman Farisi Juli Irnawati, Muhammad Fahmi (2020)	Simultaneously, the motivation and work discipline variables have a positive and insignificant effect on employee performance.	Motivation partially has a positive and significant impact on employee performance. Motivation and work discipline simultaneously	Motivation partially has a positive and significant impact on employee performance.

No	Author (years)	Results of Previous Research	Similarities with this article	Differences with this article
			have a positive and negligible effect on employee performance.	
7	Jufrizen & Sitorus (2021)	<p>Work motivation has a positive and significant impact on work discipline and performance, job satisfaction has a positive and not significant effect on performance,</p> <p>work discipline has a positive and significant impact on performance,</p> <p>work discipline cannot mediate or mediate the impact of work motivation on performance,</p> <p>work discipline can mediate the effect of job satisfaction on performance.</p>	work motivation has a positive impact on performance.	Work environment and job satisfaction positively affect organizational citizenship behavior (OCB) & performance.
8	Husen Abdul Ghoni (2012)	Motivation does not affect the taxpayer's compliance because the perception that taxpayers are forced to pay taxes is not from personal desire.	Significant competence in influencing local taxpayer compliance.	Motivation does not affect local taxpayer compliance.
9	Nunung Manis Setiyani, Rita Andini, Abrar Oemar (2018)	<p>Taxpayer Motivation and Knowledge Taxation significantly affect Taxpayer Consciousness either partial or simultaneous.</p> <p>Taxpayers' Motivation, Tax Knowledge, and Taxpayer Awareness significantly affect Personal Taxpayer Compliance either partially or simultaneously.</p> <p>Taxpayer Awareness does not mediate the Influence of Taxpayers' Motivation to Personal Taxpayer Compliance. Taxpayer Awareness mediates the Influence of Taxation</p>	<p>Taxpayer awareness has a significant effect on individual taxpayer compliance.</p> <p>Taxpayer Motivation, Tax Knowledge, and Taxpayer Awareness have a significant effect on Compliance.</p>	<p>Taxpayer motivation has a significant effect on Taxpayer Awareness.</p> <p>Tax Knowledge has a significant effect on Taxpayer Awareness.</p> <p>Taxpayer motivation has a significant effect on individual taxpayer compliance. Tax Knowledge has a significant effect on Individual Taxpayer Compliance.</p>

No	Author (years)	Results of Previous Research	Similarities with this article	Differences with this article
		Knowledge on Personal Taxpayer Compliance		
10	Laila Sya'adah Novitasar	<p>Motivation has a positive and significant effect on taxpayer compliance.</p> <p>Tax knowledge has a positive and significant effect on taxpayer compliance.</p> <p>Service quality has a positive and significant effect on taxpayer compliance.</p> <p>Tax sanctions have a positive and significant effect on taxpayer compliance.</p>	<p>Motivation has a positive and significant effect on taxpayer compliance.</p> <p>Tax knowledge has a positive and significant effect on taxpayer compliance.</p> <p>Service quality has a positive and significant effect on taxpayer compliance.</p>	Tax sanctions have a positive and significant effect on taxpayer compliance motivation.
11	Michael Tumundo, Jullie J. Sondakh (2019)	Compliance with the code of ethics, competence, and audit experience simultaneously significantly affect performance.	<p>Compliance with the code of ethics has a significant effect on performance.</p> <p>Competence has a significant effect on performance.</p> <p>Audit experience has a significant effect on performance.</p>	None
12	Lesmana Chandra Buana (1) Nanang Widiatmoko (2), (2019)	<p>(1) The obedient of regulations has a strong correlation with the financial management.</p> <p>(2) The effectiveness of the implementation has a strong correlation with the financial management,</p> <p>(3) The efficiency of the implementation has a strong correlation with the financial management</p> <p>(4) The compatibility between planning and implementing the activity has a strong correlation with the financial management.</p>	<p>(1) The obedience of regulations strongly correlates with financial management,</p> <p>(2) The effectiveness of the implementation has a strong correlation with the financial management,</p> <p>(3) The efficiency of the implementation has a strong correlation with the financial management,</p> <p>(4) The compatibility between planning and implementing the activity has a strong correlation with the financial management.</p>	None
13	Ardiani Ika Sulistyawati Dian Indriana Tri Lestari Novi Widi Tiandari (2012)	Simultaneously, awareness taxpayers, tax and compliance services taxpayers have a significant influence on the performance of tax revenue.	Simultaneously, awareness taxpayers, tax and compliance services taxpayers have a significant influence on the performance of tax revenue	None

No	Author (years)	Results of Previous Research	Similarities with this article	Differences with this article
14	Tax Training Center Team (2015)	Human development in the organization provides quality and work ability which will have an impact on improving organizational performance	Human development in the organization provides quality and work ability which will have an impact on increasing organizational performance	Competence provides quality and work ability will have an impact on increasing organizational performance
15	MMR Sari, NN Afriyanti	Taxpayer compliance and tax audit simultaneously have a significant effect on performance.	Taxpayer compliance and tax audit simultaneously have a significant effect. Taxpayer compliance and tax audit partially have a significant effect on performance.	Taxpayer compliance and tax audit partially have a significant effect on performance.

RESEARCH METHOD

This research is a type of qualitative descriptive research with survey research methods. Descriptive method is a method of researching the status of a group of people, an object, a set of conditions, a system of thought or a class of present events. The purpose of descriptive research is to make systematic, factual and accurate descriptions, descriptions, paintings and descriptions of the facts, nature and relationships between the various phenomena being investigated. Survey research is an investigation conducted to obtain facts from existing phenomena and to seek factual information, both about social, economic or political institutions of a group or an area.

FINDINGS AND DISCUSSION

This section contains an explanation of the influence that exists between the variables to be studied which refers to the test results. This study also explains the extent to which the formulated hypothesis will get empirical evidence. Furthermore, the discussion on the effect of behavioral, motivational, and competence variables on taxpayer compliance and revenue performance is described below.

The Influence of Motivation on Taxpayer Compliance

Motivation is often also called intention, a person's willingness to take action and behave following the action. This indicates that motivation is actually under the control of the person concerned. A person's willingness to exert energy and behavioral choices is determined by themselves, not by others.

Meanwhile, *taxpayer compliance* can be defined as a condition in which the taxpayer fulfills all tax obligations and exercises his tax rights. Likewise, tax compliance is when taxpayers are willing to fulfill their tax obligations by applicable rules without the need for inspections, thorough investigations, warnings, or threats in applying both legal and administrative sanctions.

The partial test results show that the motivation variable has a positive and significant effect on taxpayer compliance, indicating a unidirectional relationship between motivation and compliance. If motivation increases, taxpayer compliance tends to increase as well.

The Influence of Competence on Taxpayer Compliance

Competence can be interpreted as an individual character that can be measured and determined to show particular behavior and work performance in a person. So, competence is

a guide for companies to show the proper work function for an employee. Competence is formed by several variables, namely skills, experience, personality characteristics, emotional issues, intellectual abilities, and organizational culture.

While obedience is an attitude that will appear in someone, which is a reaction to something in the rules that must be carried out, this attitude appears when the individual is faced with a stimulus that requires an individual reaction.

Partial research shows a significant effect between the competencies possessed by employees and the level of taxpayer compliance in carrying out their tax rights and obligations.

The Influence of Motivation on Acceptance Performance

Motivation is determined mainly by the role of the indicators that shape it, namely: 1) Incentives according to the workload; 2) awarding achievements; 3) mastering the field of work in a career; 4) like challenging work, and 5) works hard. These five indicators need to be maximally empowered to support motivation to improve employee performance at the Tax Service Office.

The significant influence shown by motivation is due to each of the indicators that make it up, including the indicator of working earnestly, meaning that employees have worked seriously in completing their work well—then followed by indicators of mastering the field of work, meaning that employees master the field of work given to them at this time.

Partial research shows a significant influence between the work motivation of employees and the level of performance of KPP acceptance.

The Influence of Competence on Acceptance Performance

Competence is an ability that must be possessed by an employee in the form of knowledge, skills, expertise, and attitudes or behaviors needed in carrying out tasks. This ability will determine employees' success in carrying out their primary duties and functions as tax officers. For example, the ability to collect data, process, analyze and present the data to explore tax potential.

Besides that, the ability to communicate the results of data processing to the taxpayer until the taxpayer makes payments following the analysis results. Thus, the higher the level of competence of employees, the higher the level of success in collecting taxes.

The partial test results show that the competence variable has a positive and significant effect on the performance of the Tax Service Office revenue. This means that there is a unidirectional relationship between the competence variable and employee performance, or it can be said that if competence increases, employee performance also tends to increase.

The Influence of Tax Compliance to Revenue Performance

The level of taxpayer compliance is implemented through both formal and material tax compliance. Formal compliance is compliance with the implementation of formal provisions stipulated by tax regulations, including registration and confirmation, obligation to submit SPT (annual notification letter), deadline for submitting SPT, and payment and deposit of taxes. Meanwhile, material compliance includes the suitability of the number of tax obligations that must be paid with the actual calculation, appreciation of the independence of public accountants/tax consultants, and the size of the amount of tax arrears.

Meanwhile, performance is the result of work that a person or group of people can achieve in an organization under their respective authorities and responsibilities to achieve the goals of the organization concerned legally and not violating the law following morals and ethics. Based on this, it can be concluded that performance is the result of carrying out the work of an employee in the organization where they work, and if assigned the task and

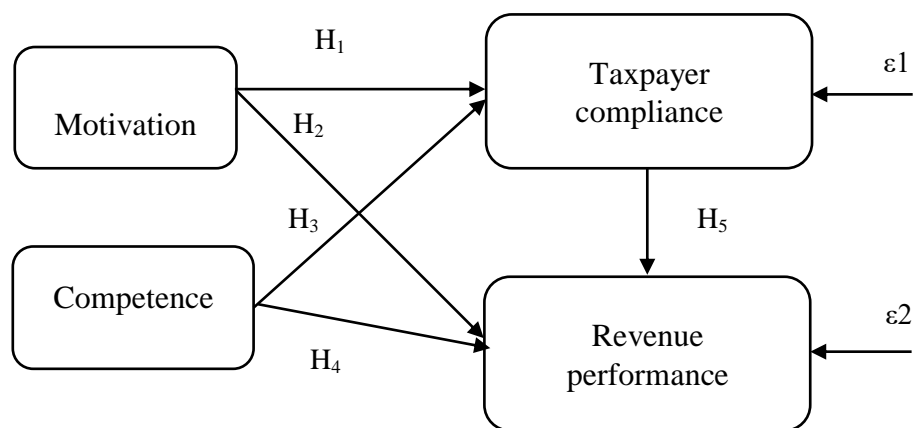
responsibility of having the ability, skill, and high motivation, of course, will contribute to the company's performance.

In the context of KPP's tax revenues, revenue performance is the result of all KPP's efforts and actions by the authorities and the responsibilities it has in achieving the revenue targets that have been set. Efforts and actions include maintaining a high level of taxpayer compliance. One of KPP's performance measures is the achievement of tax revenue that exceeds the set target. The higher the level of taxpayer compliance, formal and informal compliance, the higher the tax revenue performance.

Based on several studies, including research by AI Sulistyawati, DIT Lestari, NW Tiandari (2012), prove that the level of taxpayer compliance has a very positive effect on the performance of the Tax Service Office revenue.

Conceptual Framework

Based on the formulation of the problem, theoretical studies, relevant previous research, and discussion of the influence between variables, the framework for thinking in this article are as follows.



Picture 1: Conceptual framework

Based on the theoretical review and review of relevant research results and the conceptual framework picture above, motivation and competence affect taxpayer compliance and performance either directly or indirectly.

Apart from the motivation and competence variables that affect compliance and performance, many other variables influence it, including the following variables:

- 1) Leadership: (Juniartha et al., 2017), (Maabuat, 2016), (Ansori & Ali, 2017), (No et al., 2017), (Agussalim et al., 2020), (Widodo et al., 2020), (Limakrisna et al., 2016), (Anwar et al., 2020)
- 2) Organizational commitment: (Aisyah, 2020), (Limakrisna et al., 2016), (Harini et al., 2020), (Prayetno & Ali 2017), and (Masydzulhak et al., 2016)
- 3) Self Actualization: (Jayanti & Yuniawan, 2015)
- 4) Organizational culture: (Atikah, 2020), (Harini et al., 2020), (Limakrisna et al., 2016), (Purba et al., 2017), (Brata et al., 2017), (Elmi et al., 2016).
- 5) Work discipline (Elmi et al., 2016), (Agussalim et al., 2016).
- 6) Communication: (CC Widayati et al., 2020), (Christina Catur Widayati et al., 2020),

CONCLUSIONS AND SUGGESTIONS

Conclusions

Based on theory, relevant articles and discussions, hypotheses can be formulated for further research;

1. Employee motivation affects taxpayer compliance
2. Motivation has an effect on Acceptance Performance
3. Employee competence affects taxpayer compliance
4. Competence has an effect on Acceptance Performance
5. Taxpayer compliance has an effect on Revenue Performance.

Suggestions

Based on the conclusions above, the suggestion in this article is that there are many other factors that influence Taxpayer Compliance and Organizational Performance, apart from Motivation and Competence at all types and levels of organizations or companies, therefore further studies are still needed to find out What other factors can influence taxpayer compliance and revenue performance other than those examined in this article such as motivation and competence

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