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The Effect of Tax Knowledge, Tax Socialization, Taxpayer Awareness, Tax Sanctions, And Tax Services on Taxpayer Compliance in Paying Motor Vehicle Taxes

(Case Study on Motor Vehicle Taxpayers in Ngawi Regency)

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Abstract: *This research is motivated by the lack of public awareness in paying their obligations as taxpayers. Therefore, efforts are needed to improve taxpayer compliance. This study aims to determine and analyze the effect of tax knowledge, tax socialization, taxpayer awareness, tax sanctions, and tax services on taxpayer compliance in paying motor vehicle taxes in Ngawi Regency. The population of this research is individual taxpayers. This study uses a quantitative method with a sample of 175 taxpayers. The type of data used is primary data obtained from distributing questionnaires. Methods of data analysis using multiple regression analysis. The results of this study indicate that the variables of knowledge of taxation and tax services have no effect on taxpayer compliance. But taxpayer awareness and tax sanctions have an influence on taxpayer compliance.*

Keywords: Tax Knowledge, Tax Socialization, Taxpayer Awareness, Tax Sanctions, Tax Service, Taxpayer Compliance

I. INTRODUCTION

In realizing a prosperous society, the government needs to run its government well and carry out development that is evenly distributed in every region. In this regard, it is necessary to have adequate funding sources. One of the main sources of funds for the state is taxes. Therefore, tax revenues must be maximized to achieve equitable and adequate development. Taxes have a very big role for the government in development and government spending. Tax payment activities are the responsibility of the taxpayer reflecting the state's obligations in the field of taxation carried out by members of the community themselves as citizens' obligations (Hartopo, Masitoh, & Siddi, 2020). Until now there are still some taxpayers who do not have the awareness and knowledge in fulfilling their tax obligations, with the existence of tax regulations that change frequently, it is difficult for taxpayers to keep track of developments. The government has collaborated with SAMSAT to create a modern, effective and efficient tax administration system such as the creation of mobile E-SAMSAT and SAMSAT applications to make it easier for taxpayers to pay taxes. People will pay taxes from their income if people feel that public services are commensurate with their tax payments, there is fair treatment, and a clear administrative process for paying taxes from the government (Frey, 2007).

II. LITERATURE REVIEW

Attribution Theory

Attribution theory was first put forward by Harold Kelley (1972-1973). This theory explains the attitude of taxpayer compliance with tax regulations. In attribution theory it is explained that individuals have a tendency to observe themselves and other individuals and draw conclusions about the factors that influence that behavior.

According to Robbins and Judge (2008) the behavior of the taxpayer is influenced by external and internal factors. Internal factors are factors that are influenced from within which are controlled by the individual himself, while external factors are factors that are influenced by the surrounding environment.

Taxation

Taxes are mandatory contributions to the state that are coercive by individuals or entities based on law, and by not getting anything in return and used as much as possible for state needs (Meiningsih & Destya, 2019). According to (Joni & BKP, 2021) taxes are a source of funds originating from a country to address various social problems, increase welfare, prosperity, and become a social contract between the government and society. From the definition above, it can be concluded that tax is a community contribution for a part of their wealth to the state treasury which has been regulated in law and is coercive.

Tax Knowledge

Knowledge and understanding of tax regulations is a process in which taxpayers know about taxation and apply it to pay their taxes (Dian, 2019). According to Wardani & Rumiyatun (2007) tax knowledge is a basic understanding for taxpayers about laws, regulations, and procedures for correct tax payments. One that can increase knowledge of taxation is formal and non-formal education.

Tax Socialization

The Director General of Taxes conducts socialization on taxation in order to provide information to the public regarding taxation and tax legislation. In the Circular Letter of the Director General of Taxes No. SE-98/PJ/2011 concerning Compilation of Work Plans and Reports on Tax Extension of Vertical Units within the Directorate General of Taxes provides indicators regarding tax socialization which is expected to increase awareness and concern for taxes. This form of socialization is by having direct discussions with taxpayers and community leaders, direct information from officials (fiskus) to taxpayers, through advertising, and through the website of the Director General of Taxes (Bonifasius, 2021).

Taxpayer Awareness

Tax awareness is a willingness to fulfill obligations and contribute to the state in order to support the country's development (Rinny, Qodariah, & Sekar, 2022). Taxpayer awareness in paying taxes is the behavior or view of the Taxpayer which involves knowledge, belief, and reasoning to act in accordance with the tax system and provisions.

Tax Sanctions

According to Mardiasmo (2016) in the journal (Novita & Surtikanti, 2021) tax sanctions are guarantees that the provisions of tax laws and regulations will be obeyed, obeyed, and obeyed by taxpayers so as not to violate tax norms. In collecting Motor Vehicle Tax there are two kinds of sanctions, namely administrative sanctions in the form of increases and administrative sanctions in the form of interest. Administrative sanctions will be imposed if the Taxpayer is late in carrying out the registration which exceeds the specified time or the due date. Taxpayers will then be subject to tax sanctions in the form of an increase of 25% of the tax principal and added with administrative sanctions in the form of interest of 2% each month calculated from taxes that have not been paid within a maximum period of 24 months from the time the tax becomes due (Samudra, 2015).

Tax Service

Tax service is a way for tax service officers to serve responsively, politely and with a trustworthy attitude that is owned by tax officials (Muhlis & Novi, 2020). The Directorate General of Taxes needs to improve services in accordance with applicable laws to support taxpayer compliance and achieve government goals in carrying out development and the wheels of government are running well (Meiningsih & Destya, 2019).

Taxpayer Compliance

According to the Decree of the Minister of Finance No.544/KMK.04/2000 stated that tax compliance is an act of taxpayers to fulfill their tax obligations in accordance with what has been regulated in the tax laws that apply in a country. Tax compliance can be seen from taxpayer compliance in paying, filling, and reporting their tax obligations (Brown & Mazur, 2003). According to the Directorate General of Taxes (DGT) tax compliance is divided into two groups of formal compliance and material compliance. Formal compliance is taxpayer compliance in fulfilling administrative obligations in terms of timely reporting of tax returns and payments. While material compliance is tax calculation compliance in accordance with the law (Nur, 2019).

Hypothesis

Knowledge of taxation is a basic understanding for taxpayers about laws, regulations, and procedures for paying taxes correctly. Without knowledge of taxation, taxpayers will not want to pay their tax obligations. So with adequate and adequate knowledge of taxation will make taxpayers aware and know the function and importance of paying taxes. Attribution theory is relevant for this research. Tax knowledge is an internal factor in attribution theory, because tax knowledge is the basis for taxpayers to know the importance of paying taxes. In the research by Ridho et al. (2020) states that the tax knowledge variable influences motor vehicle tax compliance.

H1: Knowledge of Taxation affects Taxpayer Compliance in Paying Motor Vehicle Taxes.

Tax socialization is an effort made to the public as taxpayers regarding tax regulations and procedures for paying taxes. When taxpayers know the rules and procedures for taxation, it will further increase taxpayer compliance in paying taxes. Attribution theory is relevant to this research, because tax socialization is an external factor from attribution theory. With the socialization of taxes, it will foster knowledge of taxation to people who already know or who do not know about taxation.

H2: Tax Socialization affects Taxpayer Compliance in Paying Motor Vehicle Tax.

Taxpayer awareness is a willingness to fulfill obligations and contribute to the state in order to support the country's development which involves knowledge, belief, and reasoning to act in accordance with the tax system and provisions. When taxpayers are aware of the importance of paying taxes and the benefits of taxes for the state, it will increase the number of taxpayers who comply in paying their taxes.

H3: Taxpayer awareness affects taxpayer compliance in paying motorized vehicle taxes.

Tax sanctions are a guarantee that the provisions of tax laws and regulations will be obeyed, obeyed, and obeyed by taxpayers so as not to violate tax norms. With the existence of tax sanctions, it is expected that taxpayers will be more obedient in paying their taxes. Attribution theory is relevant to this research, because tax sanctions are an external factor from attribution theory. Regulations in the form of administrative sanctions in the form of increases or interest can make taxpayers comply with tax payments. With this tax sanction, it is hoped that taxpayers will be more obedient and timely in paying their motorized vehicle taxes.

H4: Tax Sanctions have an effect on Taxpayer Compliance in Paying Motor Vehicle Taxes.

Tax service is a way for tax service officers to serve responsively, politely, and with a trustworthy attitude possessed by tax officers. Tax officers need to improve services in accordance with applicable laws to support taxpayer compliance and achieve government goals. Attribution theory is relevant for this research. With good service from the tax authorities, it can affect taxpayer compliance in paying taxes

H5: Tax services have an effect on taxpayer compliance in paying motorized vehicle taxes.

III. METHOD

The data collection method in this study was carried out by distributing questionnaires. The questionnaire is a list of questions that must be answered by respondents. Respondents were asked to answer the questions posed in the form of a questionnaire according to the opinion of the respondent. To measure respondents' opinions, a 4-point Likert scale was used, namely: Strongly Disagree (STS), Disagree (ST), Agree (S), Strongly Agree (SS). In this study, researchers used a sampling technique with accidental sampling or incidental sampling. The population of this research is all motor vehicle taxpayers in Ngawi Regency. In this study the authors narrowed the population by calculating the sample size which was done using the slovin technique.

IV. RESULT AND DISCUSSION

Population and Sample

The population in this study was 319,443 private vehicle taxpayers in Ngawi District. The sampling method uses the Slovin formula. The Slovin formula for determining the sample is:

$$n=\frac{N}{1+N.e^2}$$

Then the minimum number of samples required in this study was obtained which was 99.97 rounded up to 100 respondents.

Descriptive Statistics

Validity test

Validity test is carried out to measure whether or not the indicator or questionnaire of each variable is valid. Testing is done by comparing the r count and r table. The calculated r value is the result of the correlation of the respondent's answers and for each statement in each variable analyzed with the SPSS program and the output is called corrected item correlation.

Table 1. Validity Test Results of Taxpayer Compliance Variables

Question Items	R Tabel	R Count	Description
1	0,1476	0,6718	Valid
2	0,1476	0,6961	Valid
3	0,1476	0,7127	Valid
4	0,1476	0,7416	Valid
5	0,1476	0,6904	Valid

Source: Primary data processed, 2023

Table 2. Validity Test Results of Tax Knowledge Variables

Question Items	R Tabel	R Count	Description
6	0,1476	0,5506	Valid
7	0,1476	0,6595	Valid
8	0,1476	0,5658	Valid
9	0,1476	0,4660	Valid
10	0,1476	0,5461	Valid

Source: Primary data processed, 2023

Table 3. Validity Test Results of Taxpayer Awareness Variables

Question Items	R Tabel	R Count	Description
11	0,1476	0,6599	Valid
12	0,1476	0,7340	Valid
13	0,1476	0,7413	Valid
14	0,1476	0,6774	Valid
15	0,1476	0,5982	Valid

Source: Primary data processed, 2023

Table 4. The results of the Tax Sanctions Variable Validity Test

Question Items	R Tabel	R Count	Description
16	0,1476	0,7324	Valid
17	0,1476	0,8066	Valid
18	0,1476	0,7718	Valid
19	0,1476	0,7580	Valid
20	0,1476	0,6808	Valid

Source: Primary data processed, 2023

Table 5. Results of the Validity Test of Tax Service Variables

Question Items	R Tabel	R Count	Description
21	0,1476	0,6437	Valid
22	0,1476	0,7022	Valid
23	0,1476	0,7363	Valid
24	0,1476	0,6743	Valid
25	0,1476	0,7083	Valid

Source: Primary data processed, 2023

Based on the data from the validity test results above, the instruments used to measure the variables are declared valid because the r count for all indicators of the taxpayer compliance variable is greater than the r table value.

Reliability Test

Table 6. Validity and Reliability Test

Reliability Statistics

Cronbach's Alpha	N of Items
,744	5

Reliability Statistics

Cronbach's Alpha	N of Items
,756	5

Reliability Statistics

Cronbach's Alpha	N of Items
,805	5

Reliability Statistics

Cronbach's Alpha	N of Items
,730	5

Source: primary data processed through SPSS 25 of 2023

Based on the table above the independent variables (Tax Knowledge, Taxpayer Awareness, Tax Sanctions, and Tax Services) X1 has five components, Cronbach Alpha value of 0.744. 5 items in X2 with a Cronbach alpha of 0.756. 5 items X3 with a Cronbach alpha of 0.805. 5 items X4 with Cronbach's alpha 0.730. For Cronbach's alpha value for the variables above > 0.60, it can be concluded that all questions in the questionnaire are valid and reliable for this test.

Classic Assumption

a) Test Normality Test

Table 7. Kolmogorov-Smirnov Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		175
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,41583287
Most Extreme Differences	Absolute	,060
	Positive	,060
	Negative	-,055
Test Statistic		,060
Asymp. Sig. (2-tailed)		,200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: primary data processed through SPSS 25 of 2023

Based on the above table, know the significance value of Asymp. sig. (two sides) of 0.200 is greater than 0.05. Thus, in this test, it can be concluded that the data are normally distributed. Thus, the assumptions about normality or the requirements of the regression model have been met.

b) Multicollinearity Test

Table 8. Multicollinearity Test - Tolerance and VIF

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	6,039	1,360		4,440	,000		
	Pengetahuan Perpajakan	,033	,066	,042	,503	,616	,558	1,791
	Kesadaran Wajib Pajak	,386	,078	,396	4,926	,000	,610	1,639
	Sanksi Pajak	,178	,073	,189	2,432	,016	,654	1,528
	Pelayanan Pajak	,074	,088	,074	,837	,404	,506	1,975

a. Dependent Variable: Kepatuhan Wajib Pajak

Source: primary data processed through SPSS 25 of 2023

Based on the table above, it is known that the tolerance values for the variables Tax Knowledge (X1), Taxpayer Awareness (x3), Tax Sanctions (X4) and Tax Services (X5) are all > 0.10. Meanwhile, the VIF values for the variables Tax Knowledge (X1), Taxpayer Awareness (x3), Tax Sanctions (X4) and Tax Services (X5) are<10.00. So in this test it can be concluded that there are no symptoms of multicollinearity in the regression model.

c) Heteroscedasticity Test

Table 9. Heteroscedasticity Test - Spearman

Correlations

			Pengetahuan Perpajakan	Kesadaran Wajib Pajak	Sanksi Pajak	Pelayanan Pajak	Unstandardized Residual
Spearman's rho	Pengetahuan Perpajakan	Correlation Coefficient	1,000	,474**	,443**	,496**	,013
		Sig. (2-tailed)	.	,000	,000	,000	,864
		N	175	175	175	175	175
	Kesadaran Wajib Pajak	Correlation Coefficient	,474**	1,000	,315**	,523**	,071
		Sig. (2-tailed)	,000	.	,000	,000	,353
		N	175	175	175	175	175
	Sanksi Pajak	Correlation Coefficient	,443**	,315**	1,000	,498**	,073
		Sig. (2-tailed)	,000	,000	.	,000	,339
		N	175	175	175	175	175
	Pelayanan Pajak	Correlation Coefficient	,496**	,523**	,498**	1,000	,084
		Sig. (2-tailed)	,000	,000	,000	.	,269
		N	175	175	175	175	175
	Unstandardized Residual	Correlation Coefficient	,013	,071	,073	,084	1,000
		Sig. (2-tailed)	,864	,353	,339	,269	.
		N	175	175	175	175	175

**. Correlation is significant at the 0.01 level (2-tailed).

Source: primary data processed through SPSS 25 of 2023

Based on the table above, it is known that the significance value (Sig.) of the variable Tax Knowledge, Taxpayer Awareness, Tax Sanctions, and Tax Services with the total dependent variable Y Taxpayer Compliance > 0.05. Thus in this test, it can be concluded that there is no sign variance in the regression model.

Test of

a) Multiple Linear Regression Analysis

Table 10. Multiple Linear Regression Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	6,039	1,360		4,440	,000		
	Pengetahuan Perpajakan	,033	,066	,042	,503	,616	,558	1,791
	Kesadaran Wajib Pajak	,386	,078	,396	4,926	,000	,610	1,639
	Sanksi Pajak	,178	,073	,189	2,432	,016	,654	1,528
	Pelayanan Pajak	,074	,088	,074	,837	,404	,506	1,975

a. Dependent Variable: Kepatuhan Wajib Pajak

Source: primary data processed through SPSS 25 of 2023

Based on the regression test as shown in the table (collinearity test), the following equation is obtained:
Y = 6,039 + 0,33 x1 + 0,386 x3 + 0,178 x4 + 0,074 x5 + e

Based on the output table above, it is known that the independent variables affect the dependent variable (Taxpayer Compliance), namely Taxpayer Awareness (X2) of 0.000 <0.05 and Tax Sanctions (X3) of 0.016 <0.05 . While Tax Knowledge (X1) and Tax Services (X4) have no effect because the sig value is > 0.05.

b) Test (F test)

Table 11. F test results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	172,197	4	43,049	20,982	,000[b]
	Residual	348,797	170	2,052		
	Total	520,994	174			

a. Dependent Variable: TotalY

b. Predictors: (Constant), TotalX4, TotalX3, TotalX2, TotalX1

Source: primary data processed through SPSS 25 of 2023

Based on Table 11 above, it is obtained that Fcount = 20.982 and a significance degree of 0.000 <0.5% and N – K or 175 – 5 = 170 obtained Ftable = 2.27. It turns out that the value of Fcount > Table or 20.982 > 2.27 together with the Tax Knowledge variable taxpayer awareness, tax penalties and tax services have a significant influence on taxpayer compliance in paying motor vehicle taxes.

c) Statistical Test (t-test)

Table 12. Results of t-test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	6,039	1,360		4,440	,000
	Pengetahuan Perpajakan	,033	,066	,042	,503	,616
	Kesadaran Wajib Pajak	,386	,078	,396	4,926	,000
	Sanksi Pajak	,178	,073	,189	2,432	,016
	Pelayanan Pajak	,074	,088	,074	,837	,404

a. Dependent Variable: Kepatuhan Wajib Pajak

Source: primary data processed through SPSS 25 of 2023

[1] The results of the t test on the Tax Knowledge variable (X1) obtained a t count of 0.503 with a significance degree of 0.616. The t test for the variable Knowledge of Taxation is 0.503 < 1.974 with a significance level of 0.616 > 0.5%. This shows that the awareness variable does not affect the level of individual taxpayer compliance.

[2] Taxpayer Awareness variable t test (X3) obtained t count of 4.926 with a significance degree of 0.000. The t test for the variable Taxpayer Awareness is 4.926 > 1.974 with a significance level of 0.000 <0.5%. This shows that the variable Taxpayer Awareness affects the level of individual taxpayer compliance.

[3] The t test for the variable Tax Sanctions (X4) obtained a t count of 2.432 with a significance degree of 0.016. The t test for the variable Tax Sanctions is 2.432 > 1.974 with a significance level of 0.016 <0.5%. This shows that the variable Tax Sanctions affects the level of individual taxpayer compliance.

[4] The results of the t test on the tax service variable (X5) obtained t count of 0.837 with a significance degree of 0.404. The t test for the tax service variable is 0.837 < 1.974 with a significance level of 0.404 > 0.5%. This shows that the tax service variable does not affect the level of individual taxpayer compliance.

d) Test of the Coefficient of Determination (R2)

Table 13. Results of the Coefficient of Determination Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,575[a]	,331	,315	1,432

a. Predictors: (Constant), Pelayanan Pajak, Sanksi Pajak, Kesadaran Wajib Pajak, Pengetahuan Perpajakan

b. Dependent Variable: Kepatuhan Wajib Pajak

Source: primary data processed through SPSS 25 of 2023

In the model, it can be seen that R 0.575 means that the relationship between variations in individual taxpayer compliance is 57.5%, that the correlation (closeness) between the level of participation and 4 other independent variables is quite strong.

[1] The results of the test for the coefficient of determination show that the R Square value is 0.315 (31.5%), the variation in Individual Taxpayer Compliance can be explained by variations in the four independent variables. While the remaining 68.5% is explained by other reasons not included in this study.

[2] Std Error of the estimate is the standard error of the estimate is 1.432.

Discussion

The Effect of Tax Knowledge on Taxpayer Compliance

Based on the results of hypothesis testing, the Tax Knowledge variable has a regression coefficient of 0.033 and t count is smaller than t table (0.503 < 1.974) with a significant value greater than 0.05 (0.616 > 0.05). The results of this study shows that Tax Knowledge has no significant effect on the variable of taxpayer compliance.

Effect of Taxpayer Awareness on Taxpayer Compliance

Based on the results of hypothesis testing, the Taxpayer Awareness variable has a regression coefficient of 0.386 and t count is greater than t table (4,926 > 1,974) with a significant value less than 0.05 (0.000 <0.05). The results of this study indicate that taxpayer awareness has a significant effect on the taxpayer compliance variable.

Effect of Tax Sanctions on Taxpayer Compliance

Based on the results of hypothesis testing, the Tax Sanctions variable has a regression coefficient of 0.178 and t count is greater than t table (2.432 > 1.974) with a significant value less than 0.05 (0.016 <0.05). The results of this study indicate that tax sanctions have a significant effect on the variable of taxpayer compliance.

Effect of Tax Services on Taxpayer Compliance

Based on the results of hypothesis testing, the Tax Service variable has a regression coefficient of 0.074 and t count is smaller than t table (0.837 <1.974) with a significant value greater than 0.05 (0.404 <0.05). The results of this study indicate that the Tax Service has no significant effect on the variable of taxpayer compliance.

V. CONCLUSION

A high level of tax compliance from taxpayers can be achieved by imposing tax sanctions and also by raising awareness of the taxpayers themselves. This research also has limitations. These limitations are expected to be a provision for improvement in future research. The limitations of this study are the limitations in measuring the tax socialization variable which is not in accordance with the formulation so it cannot be measured. The independent variables that can be measured in this study are only 4 of the 5 variables.

1. Based on the Multiple Linear Regression Test, the following equation is obtained:
   Y = 6.039 + 0.33 x1 + 0.386 x3 + 0.178 x4 + 0.074 x5 + e
   This means that in this study respondents tend to have tax compliance without any factors in this study. As for the 5 independent variables above, only taxpayer awareness and tax sanctions have a significant influence and increase taxpayer compliance. While knowledge of taxation, tax services, and tax socialization do not have a significant effect
2. Based on the T test, it is known that the variables of taxpayer awareness and tax sanctions have a significant and significant effect on the level of taxpayer compliance. This means that there are three variables that do not affect the level of taxpayer compliance in paying motor vehicle taxes, namely tax knowledge, tax service and tax socialization variables.
3. Based on the F test, it is known that the variables of knowledge of taxation, awareness of taxpayers, tax sanctions, and tax services simultaneously and significantly affect the level of individual taxpayer compliance. This means that these three variables together have a significant influence on taxpayer compliance in paying motor vehicle taxes.
4. With an R2 of 31.5%, the factors that influence the rate 31.5% individual taxpayer compliance comes from the

variables contained in the regression equation. Other factors that influence the level of individual taxpayer compliance outside of the variables that have been studied are 68.5%.

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