

Determinant of Taxpayers Compliance in Paying Motor Vehicle Tax in Demak Region

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ABSTRACT

This study was conducted to empirically examine determinat factors of taxpayer compliance in paying motor vehicle tax in Demak Region. The variables analyzed in this research are taxpayer awareness, tax sanctions and the quality of tax services on taxpayer compliance. Data collection using a questionnaire method. The sample was calculated using the slovin formula for as many as 100 respondents. Filling out the questionnaire using google form media sent via whatsapp social media and obtained as many as 100 respondents' answers that can be processed data. The analysis method used is ordinary least square regression analysis. The results indicate that taxpayer awareness, tax sanctions, and tax service quality have a significant influence on increasing taxpayer compliance. The coefficient of determination is 48.8%, meaning that the variables of taxpayer awareness, tax penalties, and the quality of tax services can explain the level of tax compliance by 48.8%, and 51.2% is explained by other variables outside the research model.

Keywords: Taxpayer Compliance, Tax Awareness, Tax Sanction, Tax Service Quality.

INTRODUCTION

Motor Vehicle Tax (PKB) is a kind of regional tax in Indonesia. The tax is subject to the ownership or control of motor vehicles. Many people who use motor vehicles do not directly increase local revenue if it's not supported by compliance to pay taxes. Taxpayer compliance is the behavior of taxpayers to obey their tax obligations in accordance with government regulations. (Masithoh & Mardikaningsih, 2022). Data obtained from website of Communication and Informatics Office of Demak Regency (Kominfo, 2022), arrears of Motor Vehicle Tax (PKB) for 2 (two) wheels and 4 (four) wheels in Demak Regency in 2022 reached more than 16.7 billion. The number of motorized vehicles that have not been revalidated, namely from 2-wheeled vehicles totaling 46,289 vehicles and 4-wheeled vehicles totaling 4,020 vehicles. The amount of arrears for 2-wheeled vehicles amounted to Rp. 8,628,655,000 and 4-wheeled vehicles amounted to Rp. 8,075,738,385 (Kominfo, 2022).

The research of (Masithoh & Mardikaningsih, 2022) on taxpayers at KPP Pratama Surabaya show a significant influence between tax awareness and taxpayer compliance. The research of (Widajantie & Anwar, 2020) show a significant effect of taxpayer

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awareness on motor vehicle taxpayer compliance at the Samasat office in South Surabaya. A taxpayer who has a good awareness of tax obligations will increase his compliance in paying taxes. Tax awareness is the desire of taxpayers to obey their obligations and willing to contribute to the government functions by paying tax (Widajantie & Anwar, 2020). Taxpayers must fully understand that taxes are important for financing and development of a country and the welfare of its citizens.

Tax sanctions are one of the factors expected to encourage taxpayer compliance. Tax sanctions in some conditions are needed to force taxpayers to pay their obligations. Taxpayer compliance is expected to increase with the imposition of sanctions. Taxpayers must know the tax sanctions and legal consequences if they do not comply with their obligations. (Winasari, 2020) conducted research on motor vehicle taxpayers at the subang samsat office. The results show that there is a significant effect of tax sanctions on the compliance of motor vehicle taxpayers. Research conducted by (Sulistiyowati et al., 2021) at the tebo Regency Samsat Office shows a significant effect of tax sanctions on motor vehicle taxpayers.

Quality services of tax officer is another factor that can increase taxpayer compliance. Quality service can increase satisfaction of taxpayers, and then it can encourage taxpayers to pay their obligations (Nurlaela et al., 2018). The Demak district government provides various incentives as a form of service to taxpayers. These incentives include the elimination of fines for late payment of motor vehicle taxes, duty-free programs for changes in ownership status, and discounts on PKB payments. The fine elimination program ends in December 2022. These programs are expected to make taxpayers more compliant in paying their motor vehicle taxes. This study will examine whether the influence of taxpayer awareness, sanctions, and the quality of tax services can improve taxpayer compliance of motor vehicle taxpayers in Demak Regency.

THEORETICAL BACKGROUND

Attribution Theory

According to (Maretanidanini et al., 2023), attribution theory was introduced by Heider in 1958 and developed by Weiner in 1974. Attribution theory describes a person's attitude that is motivated by internal and external factors. Internal factors come from inside a person. Internal factors usually come from a person's psychological impression

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that makes a person to do something. In relation to taxpayer compliance, internal attribution is the psychological condition of taxpayers that encourages someone to pay taxes. Meanwhile, external factors are conditions outside of a person such as government policies, environmental conditions, and others. Attribution theory is very relevant in analyzing taxpayer behavior. A person's behavior in fulfilling tax obligations is influenced by internal factors, including taxpayer awareness, and external factors, including tax sanctions and services by tax authorities. (Maretanidanini et al., 2023).

Taxpayer Awareness and Taxpayer Compliance

Taxpayer awareness is a taxpayer attitude in the form of opinions and estimates related to trust, knowledge, and analysis as well as encouragement to act in accordance with the encouragement provided by the current tax system and rules. Taxpayer awareness is awareness in carrying out their tax responsibilities, for example, registering themselves, paying off, and reporting the amount of tax. Awareness can be interpreted as humans understanding and realizing how they act or behave towards reality. (Widajantie & Anwar, 2020). According to (Rizkiani, 2022) Taxpayers must have the awareness that taxes are an important element for the country's development. Taxes are also the main source in financing the development of a country and the welfare of its citizens. The form of awareness that can drive someone to be obedient in fulfilling their tax obligations includes the awareness about tax function as resources of country's development and awareness that delaying tax payments or manipulating the tax burden is very disadvantage to the country.

According to (Sulistiyowati et al., 2021) Taxpayer awareness is one of the factors expected to increase taxpayer compliance. High level of awareness can make better understanding and implementation of tax obligations and it is expected that have an impact on increasing taxpayer compliance. Taxpayer awareness is a condition where taxpayers realize and understand the importance of their actions in complying with tax regulations. If someone only knows and does not have the urge to implement tax regulations, it means that the person's awareness as a taxpayer is still low. Research conducted by (Yunianti et al., 2019), (Widajantie & Anwar, 2020), (Sulistiyowati et al., 2021), (Malau et al., 2021), and (Rizkiani, 2022), was found that there is a positive and

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significant relation between taxpayer awareness and taxpayer compliance. Based on this explanation, this research states the first hypothesis as follows: (H₁) taxpayer awareness has a significant impact on taxpayer compliance.

Tax Sanctions and Taxpayer Compliance

Tax sanctions are an important factor in analyzing behavior of taxpayer compliance. Taxpayers would comply with their tax obligations if the sanctions imposed are burdensome, thus providing a deterrent effect for taxpayers. Tax sanctions according to tax regulations in Indonesia consist of administrative sanctions and criminal sanctions. Tax sanctions are legal regulations to ensure that tax regulations will be complied with. Taxpayers will obey their tax obligations if the tax sanctions are more burdensome or detrimental. (Masithoh & Mardikaningsih, 2022). The existence of tax sanctions will make taxpayers more obedient to pay their taxes. The existence of regulations in the form of administrative sanctions in the form of increases or interest can make taxpayers obedient to pay their taxes. And with these tax sanctions, taxpayers can be more obedient and timelier in paying their motor vehicle taxes (Winasari, 2020). Research conducted by (Sari & Kusumawardhani, 2019), (Rahiem & Ardillah, 2022) state that Tax Sanctions have a significant effect on Taxpayer Compliance. Meanwhile, according to research (Sulistiyowati et al., 2021), states that Tax Sanctions have no significant effect on Taxpayer Compliance. As this explanation, the second hypothesis state as follows: (H₂) Tax Sanctions affect Taxpayer Compliance.

Tax Service Quality and Taxpayer Compliance

Services in taxation can be defined as efforts by tax authorities or tax officers to alleviate, organize, and help taxpayers in preparing tax administration. There are five dimensions of service quality including Tangibles, Reliability, Responsiveness, Assurance, and Empathy. Tax officers who have a good reputation in terms of technical ability, work efficiently and effectively, prioritize speed, accuracy, and fair decision making, will provide good service for taxpayers. (Gede et al., 2020). The quality of tax services is one of the things that can increase taxpayer interest in fulfilling tax obligations. With the quality of tax services by the government, it is hoped that taxpayers can understand the importance of paying taxes for the development of the country. Good

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service quality can also be a form of government communication about the importance of paying taxes for the country. Good service quality is also supported by facilities and the good attitude and competence of tax officers on doing serve to taxpayers. (Rabiyah et al., 2021)

Services in taxation are defined as efforts made by tax authorities or tax personnel to alleviate, organize, and prepare every need needed by someone who in this case is a taxpayer (Widajantie & Anwar, 2020). In this case, it is hoped that good tax services can increase compliance in paying taxes. Research conducted by (Anto et al., 2021) was found that there is a positive and significant influence between the quality of tax services on taxpayer compliance. Research conducted by (Pebrina & Hidayatulloh, 2020), (Rahiem & Ardillah, 2022), states that Tax Service Quality has an effect on Taxpayer Compliance. Based on this explanation, this research states the third hypothesis (H₃) is Tax Sanctions have significant impact on Taxpayer Compliance.

METHOD, DATA AND ANALYSIS

This research used quantitative methods. The data used is primary data. Data collection was carried out using a closed questionnaire. The variables studied were mandatory awareness, tax sanctions, tax quality, service, and compliance of motor vehicle taxpayers. Variable measurement using a Likert scale. The taxpayer compliance variable is measured by 3 indicators. The taxpayer awareness variable is measured by 3 indicators. The tax sanction variable is measured by 4 indicators, and the tax service quality variable is measured by 4 indicators. Respondents were asked to fill questionnaire with options 1= strongly disagree to 5= strongly agree,

The population of this study were all motori vehicle taxpayers in Demak Regency in 2022 totaling 678,232 taxpayers. The research period was April - June 2023. The number of samples is determined by the slovin formula with a margin of error of 10%. The results of the slovin formula calculation obtained a sample size of 100 respondents. Technical data collection with google form sent via WhatsApp social media. Data analysis and hypothesis testing by Ordinary Least Square regression model, with the following equation:

$$Y = a + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e \dots\dots\dots (1)$$

Description:

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Y = Taxpayers Compliance

X1 = taxpayers' awareness

X2= tax sanctions

X3= tax service quality

RESULTS

Validity test shows the degree of accuracy of the research measuring instrument on the variable being measured (Ghozali, 2016). The validity test in this research did by correlating each item score with the total score. The correlation of each question item to the total score indicates that the items can be used to measure the variable. If $r_{count} \geq r_{table}$, with a significance of 0.05, then the questionnaire instrument is significantly correlated to the total variable score, and it is valid to measure the construct variable. The validity tested by comparing between r_{count} and r_{table} . If $r_{count} > r_{table}$, it can be said to be valid, where r_{table} for $N = 100$, is 0.196. Based on the Pearson correlation test on table 1, for all variable indicator items, the r_{count} greater than the r_{table} . It can be concluded that all indicators' variables are valid.

Table 1. Validity Test Results

Variable	Indicators' variable	R counts	Decision
taxpayers' awareness	X1.1	0,776	Valid
	X1.2	0,807	Valid
	X1.3	0,522	Valid
tax sanctions	X2.1	0,752	Valid
	X2.2	0,822	Valid
	X2.3	0,692	Valid
	X2.4	0,660	Valid
Tax services quality	X3.1	0,718	Valid
	X3.2	0,702	Valid
	X3.3	0,792	Valid
	X3.4	0,739	Valid
Taxpayers Compliance	Y.1	0,630	Valid
	Y.2	0,618	Valid
	Y.3	0,608	Valid

Source: data processing output with spss, 2023

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The reliability test is used to measure the stability of an instrument variable. The high reliability value, indicating stability of the measuring instrument. The reliability test indicates the extent to which a measurement can provide consistent results when measured again with the same symptoms. The Reliability value is indicated by cronbach's alpha coefficient. The instrument is said to be reliable if the Cronbach's Alpha coefficient greater than 0.60. Based on the results of the reliability test on table 2, the Cronbach's Alpha coefficient value are greater than 0.60 for all variables. It can be concluded that the variables used in this study are reliable, which can be seen from.

Table 2. Reliability Test Results

Variable	Cronbach Alpha	Desicion
taxpayers' awareness	0,615	Reliable
tax sanctions	0,714	Reliable
Tax services quality	0,721	Reliable
Taxpayers Compliance	0,610	Reliable

Source: data processing output with spss, 2023

The Kolmogorov-Smirnov test results in Table 3 show an Asymp Sig (2- tailed) value of 0.487, greater than 0.05, so it can be concluded that the residuals in the regression model are normally distributed.

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,23322027
Most Extreme Differences	Absolute	,084
	Positive	,046
	Negative	-,084
Kolmogorov-Smirnov Z		,836
Asymp. Sig. (2-tailed)		,487

a. Test distribution is Normal.

b. Calculated from data.

Source: data processing output with spss, 2023

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Table 4. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
taxpayers' awareness	,694	1,441
tax sanctions	,968	1,033
Tax services quality	,710	1,409

Source: data processing output with spss, 2023

The multicollinearity test results indicate that the tolerance value of each independent variable is greater than 0.10 and the VIF value of each variable is less than 10.00. This can be interpreted as there is no correlation between the independent variables in the regression model, and it can be concluded that there is no multicollinearity in this regression model. Testing heteroscedasticity was done by the Glejser test. It is regressing the independent variables with the absolute value of unstandardized residuals.

Table 5. Heteroscedasticity Test Result

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	2,345	,656		3,574	,001
taxpayers' awareness	-,013	,045	-,033	-,280	,780
tax sanctions	-,011	,027	-,040	-,399	,691
Tax services quality	-,062	,034	-,217	-1,844	,068

a. Dependent Variable: ABS_RES

Source: data processing output with spss, 2023

The results obtained in table 5 show that the significance value of each variable is greater than 0.05. The significant value of taxpayer awareness is 0.780, the significance value of tax sanctions is 0.691, and the significance value of the quality of fiscal services is 0.068. This can be interpreted as the regression model used in this study is free from heteroscedasticity problems. The results of testing the OLS regression model with SPSS software are presented in table 6.

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Table 6. Results of Multiple Linear Regression Models

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	6,626	1,214	
taxpayers' awareness	,102	,083	,133
tax sanctions	,111	,049	,207
Tax services quality	,183	,062	,316

Source: data processing output with spss, 2023

Based on table 6 above, the equation of regression model formulated as follows:

$$Y = 6,626 + 0,102 X_1 + 0,111 X_2 + 0,183 X_3 \dots\dots\dots (2)$$

The Taxpayer Awareness Variable (X1) has a positive impact on Taxpayer Compliance (Y). The regression coefficient is (+) 0.102, meaning that the higher the level of taxpayer awareness, the higher the level of compliance of motor vehicle taxpayers in Demak district. The Tax Sanctions variable (X2) has a positive influence on Taxpayer Compliance (Y) with a regression coefficient of (+) 0.111, meaning that the higher the understanding of Tax Sanctions, the higher the compliance in paying motor vehicle taxes in Demak Regency. The Tax Service Quality variable (X3) has a positive influence on Taxpayer Compliance (Y) with a regression coefficient of (+) 0.183, meaning that the better the quality of tax services, the higher the level of compliance of motor vehicle taxpayers in Demak Regency.

Result of Hypothesis Testing

The t-test is used to determine the effect of the independent variables individually on the dependent variable. If the significant value is less than 0.05 or 5%, then the proposed hypothesis is accepted or concluded to be significant.

Table 7. Results of Hypotesis Testing

Model	t-test	Sig.
(Constant)	5,457	,000
X1= taxpayers' awareness	2,228	,023
X2= tax sanctions	2,245	,027
X3=Tax services quality	2,941	,004

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Y= taxpayer compliance
F-test= 28,660; sig.= 0,000
Adjusted R² = 0,488

Source: data processing output with spss, 2023

The effect of taxpayer awareness on taxpayer compliance with a significance value of 0.023 smaller than 0.05. While the t-count value of is 2.228 greater than the t-table 1.986, so it concludes that Ho is rejected, and Ha is accepted. This means that Taxpayer Awareness has a significant effect on Motor Vehicle Taxpayer Compliance in Demak Regency. The effect of tax sanctions on taxpayer compliance result a significance value of 0.027 lower than 0.05. While the t-count value of 2.245 is greater than the t-table, namely 1.986, then Ho is rejected, and Ha is accepted. This can be interpreted as Tax Sanctions have a significant effect on Motor Vehicle Taxpayer Compliance in Demak Regency. The effect of tax service quality on taxpayer compliance with a significance value below 0.05 is 0.004. While the t-count value of 2.941 is greater than the t-table of 1.986, then Ho is rejected, and Ha is accepted. This can be interpreted as the Quality of Tax Services has a significant effect on Motor Vehicle Taxpayer Compliance in Demak Regency.

The hypothesis testing regarding the effect of Taxpayer Awareness, Tax Sanctions, Tax Service Quality on Taxpayer compliance is seen from the F-count value of 28.660 and a significance value of 0.000. Because the significance <0.05 and the value of F-count (28,660) > F-table (2.70), the hypothesis is accepted and it can be concluded that Taxpayer Awareness, Tax Sanctions, Tax Service Quality, simultaneously affect Taxpayer Compliance. The coefficient of determination (R²) in this study is 0.488 which shows that the influence of Taxpayer Awareness, Tax Sanctions, and Tax Service Quality on taxpayer compliance is 48.8%. This means that 48.8% of taxpayer compliance can be explained by taxpayer awareness, tax sanctions, and tax service quality, while the remaining 51.2% of taxpayer compliance is influenced by other variables not included in this model. In this case it can be concluded that taxpayer compliance is not only influenced by taxpayer awareness, tax sanctions, and the quality of tax services, but there are other variables that affect taxpayer compliance.

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DISCUSSION

The taxpayer awareness variable has three indicators. Based on responden's answer, the lowest value between three indicators of the taxpayer awareness variable is 3.79. The indicator is namely people's participation tax for state development. Despite being the indicator with the lowest value, these results are still classified as good categories. The tax service quality variable has four indicators. For the lowest value among the four indicators of tax service quality variable, namely the indicator of officers being able to help and provide fast service to taxpayers, who have a value score of 3.89. This indicator is classified in the good category. The indicator with the highest value, namely the counseling indicator conducted by tax officials can help taxpayers have a value score of 4.16, which means that these results are classified as good categories.

In this first hypothesis, the results showed that the taxpayer awareness variable had a significant effect on taxpayer compliance. The result of a significance value of 0.023 is smaller than 0.05 and the t value (2.228) is greater than the t table (1.985). From the results of the research, taxpayers in Demak Regency who have good or bad taxpayer awareness can affect the compliance of these taxpayers. This research is in line with research conducted by (Yunianti et al., 2019), (Winasari, 2020), and (Rabiyah et al., 2021) which states that taxpayer awareness has significant effect on taxpayer compliance.

In this second hypothesis, the results showed that the tax sanction variable had a significant effect on taxpayer compliance. This can be seen in the standardized coefficients regression coefficient of 0.207 with a significance value of 0.027 smaller than 0.05 and the t-count value (2.245) is greater than the t-table (1.985). The results of this study indicate that tax sanctions have a significant effect on taxpayer compliance in paying taxes. This can be interpreted as that the more severe the tax sanctions given to taxpayers who violate the rules, the higher the level of compliance of these taxpayers in paying taxes to the state. Conversely, the lower the tax sanctions given, the lower the taxpayer compliance in paying taxes to the state. This research is in line with research conducted by (Malau et al., 2021), (Masithoh & Mardikaningsih, 2022), and (Nurdhiana & Triani, 2022).

In this third hypothesis, the results showed that the tax service quality variable had a significant effect on taxpayer compliance. This can be seen in the standardized

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coefficients regression coefficient of 0.316 with a significance value of 0.004 smaller than 0.05 and the t-count value (2.941) is greater than the t-table (1.985). These results show a significant relationship between tax service quality and taxpayer compliance. This means that officers who can provide good service will make taxpayers able to increase their compliance in paying taxes Hasil penelitian ini memberikan bukti empiris bahwa kualitas pelayanan fiskus dapat meningkatkan kepatuhan wajib pajak. Bentuk pelayanan petugas pajak yang baik antara lain fasilitas teknologi yang memadai, respon yang cepat terhadap keluhan wajib pajak, dan kemudahan dalam membayar pajak. Pelayanan yang semakin baik membuat wajib pajak semakin mudah dalam melaksanakan kewajibannya, sehingga wajib pajak akan cenderung patuh dalam membayar pajak. Penelitian ini sejalan dengan penelitian yang dilakukan oleh (Gede et al., 2020), (Pebrina & Hidayatulloh, 2020), and (Masithoh & Mardikaningsih, 2022).

CONCLUSIONS

The results of the analysis show that the first hypothesis (H1) is accepted. This means that taxpayer awareness has a positive effect on taxpayer compliance. The second hypothesis (H2) which states that Tax Sanctions have a significant effect on Taxpayer Compliance is accepted. This means that the higher the tax sanctions, the higher the taxpayer compliance. The third hypothesis (H3) which states that the Quality of Tax Services has a significant effect on Taxpayer Compliance, is accepted. This means that the better the quality of service of tax officials will increase taxpayer compliance. The regression model indicates that Taxpayer Awareness, Tax Sanctions, Tax Service Quality on Taxpayer Compliance only provides have influence of 48.8%. It means that there are 51.2% other factors that influence taxpayer compliance.

It is necessary to hold socialization about tax awareness to the community. Socialization of the importance of taxpayer awareness can be implemented through various media, including newspapers, internet media, or television programs. Socialization can also be done directly through schools, university, or other organizations. Law enforcement of tax sanctions must be further optimized. This is useful to prevent taxpayers who are not compliant in carrying out their tax obligations. To improve the quality of service through professionalism, it must be improved the facilities and

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infrastructure, and excellent service of tax officers, so that taxpayers feel more comfort and it will increase tax revenue.

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