

# The Influence of Taxpayer Awareness and Tax Sanctions on Motor Vehicle Taxpayer Compliance

(Case Study : Employees of Universitas Kristen Indonesia)

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**Abstract :** One source of local tax revenue is motor vehicle tax, which according to Article 1 of Law No. 28/2009 is a tax related to transportation affairs and levied by local governments on the ownership or control of motor vehicles. Motor Vehicle Tax (PKB) is one of the sources of tax or levy received by each region. It is given to help the development of the province and improve the welfare of the people. Translated with DeepL.com (free version) The objectives of this study are: 1. Knowing the impact of taxpayer awareness on motor vehicle tax compliance among Employees of Universitas Kristen Indonesia. 2. Analyzing the effect of tax sanctions on motor vehicle taxpayer compliance among employees of the Universitas Kristen Indonesia. This study uses a type of Quantitative research. The location of this research is located in the Campus Environment of the Universitas Kristen Indonesia, Cawang UKI, East Jakarta. This calculation method uses multiple linear regression analysis methods. Data were collected through questionnaires distributed to taxpayers by applying proportionally stratified random sampling techniques. The results showed: 1. The t value of the taxpayer awareness variable (X1) is 2.613 > t table 40.159, with the regression coefficient value of the taxpayer awareness variable is 3.354. This means that the higher the awareness of taxpayers owned, the higher the level of taxpayer compliance. 2. The t value of the variable count of the effect of tax sanctions is 2.000 > t table 31.577 with the variable regression coefficient value of tax sanctions is 2.637. Where the stricter the tax regulation sanctions imposed, it will increase taxpayer compliance.

**Keywords:** Taxpayer, Awareness, Tax, Sanctions.

## 1. INTRODUCTION

Taxes play an important role in the development of the Indonesian state. In managing state revenues, the government must also be wise (Sudirman et al., 2020). According to the State Budget (APBN), taxes will be allocated optimally to finance all state needs. Taxes can be used by the government to finance and build various public facilities and infrastructure related to improving people's welfare, such as public roads, public transportation, health, education, and others (Jenni & Trida, 2020). If the government runs its government well and carries out development in all fields, the country's goal of improving people's welfare can be achieved. Development can be funded through taxes for the benefit of the country (Rumui et al., 2023). It is very likely that taxes, as one of the sources of state revenue, can help the country's development. Tax is a financial obligation of the state.

One source of local tax revenue is motor vehicle tax, which according to Article 1 of Law No. 28/2009 is a tax related to transportation affairs and levied by local governments on the ownership or control of motor vehicles. Motor Vehicle Tax (PKB) is one of the sources of tax or levy received by each region. It is given to help the development of the province and improve the welfare of the people. The Regional Revenue Agency (BAPENDA) handles and processes regional tax revenue, including motor vehicle tax, through the One-Stop Single Administration System (SAMSAT) Joint Office in each city or district. The role of taxpayers (WP), one of which is WP awareness, which is defined as “a positive attitude, including the WP community, to fulfill its tax obligations voluntarily” (Norman D. Nowak, 2022). This role determines how low tax revenue is. It is based on the understanding that taxes are an obligation of citizens to be paid to build and administer the country. The greater the awareness of taxpayers of tax regulations, the greater their willingness to pay taxes. Conversely, with a decrease in WP awareness, the possibility of ignoring tax obligations increases (Permata, 2020).

One of the components related to the fulfillment of motor vehicle taxpayers is the understanding that tax obligations can be a major challenge. According to Adiasa (Wulandari 2020), taxpayer understanding of tax regulations is a source of determining taxpayer compliance. Taxpayers who understand taxes show how important taxes are for the development of the country's infrastructure (Aqila et al., 2021). Often, people do not fully understand the rules and regulations related to motor vehicle tax payments, as well as the legal consequences that may arise from non-compliance. If taxpayers know more about taxes, they will be more tax-aware, which can ensure their compliance in fulfilling their tax obligations. Conversely, if taxpayers learn less about taxes, they will be more aware of taxes, which may decrease their compliance in fulfilling their tax obligations (Mulyati & Ismanto, 2021). This role determines how low tax revenue is. It is based on the understanding that taxes are an obligation of citizens to be paid to build and administer the country. The greater the awareness of taxpayers of tax regulations, the greater their willingness to pay taxes. Conversely, with a decrease in WP awareness, the possibility of ignoring tax obligations increases (Permata, 2020).

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understand the rules and regulations related to motor vehicle tax payments, as well as the legal consequences that may arise from non-compliance. If taxpayers know more about taxes, they will be more tax-aware, which can ensure their compliance in fulfilling their tax obligations. Conversely, if taxpayers learn less about taxes, they will be more aware of taxes, which may decrease their compliance in fulfilling their tax obligations (Mulyati & Ismanto, 2021).

In Indonesia, almost everyone has their own motorized vehicle, which raises several issues. A study conducted by Yulianti (2021) shows that despite Indonesia's huge population, people's awareness of their tax obligations is still low; this is the reason why Indonesia has quite high tax potential. However, there are some motor vehicle owners who refuse to pay taxes for various reasons. This can lead to risk non-compliance and higher tax penalties. In this case, it is important to achieve the tax revenue target because this is the willingness of taxpayers to fulfill their tax obligations according to the applicable rules without inspection, in-depth investigation, warning, or threat of sanctions in terms of legal and administrative provisions (Susanto & Arfamaini, 2021). Taxpayer compliance is closely related to tax revenue; if taxpayer compliance increases, tax revenue also automatically increases.

Tax socialization has an impact on motor vehicle taxpayer compliance, which causes people to understand taxes less. According to Tambun & Haryati's research (2022), everyone's nationalism has an impact on WP compliance and efforts to fulfill tax obligations. If taxpayers report their tax obligations regularly, accurately, and on time in accordance with applicable laws. With such a low level of compliance, the result is that many people may tend to ignore or not comply with tax obligations related to motorized vehicles. This can have a negative impact on overall tax fulfillment and lead to loss of revenue for the government. For this reason, tax sanctions are also one of the important factors to make taxpayers become compliant with their obligations. Criminal sanctions are torture or suffering and a legal bulwark so that tax norms are obeyed (Supriatiningsih & Jamil, 2021).

## **2. THEORETICAL REVIEW**

### **Compliance Theory**

Compliance theory is a theory that explains a condition in which a person obeys the orders or rules given. According to Tahar and Rachman (2014) compliance regarding taxation is a responsibility to God, for the government and the people as taxpayers to fulfill all tax obligation activities and exercise their taxation rights. Taxpayer compliance is a behavior based on a taxpayer's awareness of his tax obligations while still based on the established laws and regulations. Compliance theory is a theory that explains a condition in which a person obeys the orders and rules given. In Rahmadika et al. (2020) WP compliance can be defined as a tax collection system in Indonesia commonly referred to as a self-assessment system.

### **Attribution Theory**

Attribution is estimating what causes another person to behave in a certain way. Attribution theory or trait theory is a subconscious position when doing something causes the person who is doing a number of tests to ascertain whether the words and actions of others can reflect the characteristics hidden in themselves, or also in the form of forced reactions to certain circumstances (Luthans, 2005). The definition of attribution according to (Sari, 2016) attribution is the process by which people draw conclusions about the factors that influence the behavior of others. Attribution theory is a theory of taxpayer compliance related to attitudes in assessing the tax itself.

### **Taxpayer Awareness**

WP awareness is defined as the level of awareness and understanding possessed by individuals or legal entities about the importance of paying taxes on time and completely, as well as their compliance with applicable tax regulations (Yani 2019).

### **Tax Sanctions**

Tax sanctions according to Mardiasmo (2011: 57) tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be the obligations stipulated in the material provisions. Tax sanctions according to Resmi (2017: 61) state that: "Tax sanctions include administrative sanctions in the form of interest, fines, and increases. The greater the mistake made by a taxpayer, the heavier the sanctions will be.

### **Definition of Motor Vehicle Tax (PKB)**

Based on the Law of the Ministry of Home Affairs No. 82 of 2022 and the Regional Tax Law No. 28 of 2009 Motor Vehicles are all wheeled vehicles and their trailers used on all types of land roads and or vehicles operated in water which are driven by technical equipment in the form of motors or other equipment that functions to convert a certain energy resource into the motion of the motor vehicle concerned. PKB is a tax on the ownership and/or control of motorized vehicles.

### **3. RESEARCH METHODS**

This research was conducted at the Indonesian Christian University, which is located at Jl. Major General Sutoyo No.2, Cawang, Kec. Kramat jati, East Jakarta City, DKI Jakarta. In this study, researchers used a population of all UKI employees totaling 268 people and the number of samples taken in this study was 25% x 267 employees. In this study, the sampling technique used was proportionate stratified random sampling technique. The approach used in this research is a quantitative approach with the use of primary data types. The data was obtained through questionnaires distributed to respondents to be filled in. During the data collection process, respondents consciously and focused on filling out the questionnaire to provide accurate and reliable information. Descriptive statistics in this study aim to describe the characteristics of the data obtained from the sample under study. In this study, the authors used two independent variables, namely taxpayer awareness (X1) as the first independent variable, and tax sanctions (X2) as the second independent variable. In this study, the dependent variable analyzed is WP compliance in paying motor vehicle taxes.

In analyzing the data, this study uses descriptive statistical analysis, data quality test (validity test and reliability test), classical assumption test (normality test, multicollinearity test, heteroscedasticity test), multiple regression analysis, hypothesis testing (partial test (t), simultaneous test (f)), coefficient of determination test ( $R^2$ ).

## 4. RESULTS AND DISCUSSION

### Respondent Data Description

**Table 1.** Description of Respondents by Age

Age	Total	Percentage
20-29	26	58%
30-40	14	31%
41-50	5	11%
Total	45	100%

Questionnaire processed: Author, 2024.

Based on table 1 shows that the description of respondents based on age, it can be seen that respondents with an age range of 20-29 years totaled 26 people (58%), respondents with an age range of 30-40 years totaled 14 people (31%), respondents with an age range of 41-50 years totaled 5 people (11%) and respondents with an age range of 51 years totaled 1 person (1%). This shows that the majority of respondents in this study have an age range of 20-29 years.

**Table 2.** Description of Respondents Based on Gender

Gender	Total	Percentage
Male	23	51%
Female	22	49%
<b>Total</b>	<b>45</b>	<b>100%</b>

Questionnaire processed: Author, 2024.

Based on table 2 shows that the description of respondents based on gender, it can be seen that there are 23 respondents who are male (51%), and 22 respondents who are female (49%). This shows that the dominance of respondents in this study is male.

**Table 3.** Description of Research Variables

Variable	n	Min	Max	Mean	Std. Deviation
Awareness (X1)	45	13	35	28.57	4.990
Tax Sanctions (X2)	45	10	35	28.18	4.900
Taxpayer Compliance (Y)	45	11	35	26.66	3.888

Questionnaire processed: Author, 2024.

Table 3 contains information on the description of research variables. Based on this table, the conclusions obtained from the descriptive analysis of each variable are:

1. The standard deviation value which is less than the mean value indicates that the data distribution of the taxpayer awareness variable is small, which means that there is no difference in respondents' answers to the taxpayer awareness questionnaire.
2. The standard deviation value which is less than the average value indicates the small

distribution of tax sanction data, which means that there is no difference in respondents' answers to the tax sanction questionnaire.

3. The standard deviation value which is less than the average value indicates the small distribution of data on the motor vehicle taxpayer compliance variable, which means that there is no difference in the respondents' answers to the motor vehicle taxpayer compliance questionnaire.

### Normality Test Results

**Table 4.** Normality Test Results

<i>Asymp. Sig. (2-Tailed)</i>	<b>Description</b>
0,000	Normal

Source: Questionnaire processed, 2024

Table 4 shows the Kolmogorov Smirnov test result of 0.089 and a significance of  $0.000 > 0.05$ . Based on these results, it can be stated that the data is normally distributed, so this regression model can be said to be normally distributed and suitable for use in the study.

### Heteroscedasticity Test Results

**Table 5.** Heteroscedasticity Test Results

<b>Variable</b>	<b>t</b>	<b>SIG-t</b>	<b>Description</b>
Taxpayer Awareness (X1)	1,242	0.221	No heteroscedasticity
Tax Sanctions (X2)	-1,071	0.290	No heteroscedasticity

Source: Questionnaire processed, 2024

Table 5 shows that the results of the heteroscedasticity test with the Glejser method obtained sig values on all variables above  $> 0.05$ , so it can be stated that the regression model does not occur heteroscedasticity.

### Multicollinearity Test Results

**Table 6.** Multicollinearity Test Results

<b>Variable</b>	<b>Tolerance</b>	<b>VIF</b>	<b>Description</b>
Taxpayer Awareness (X1)	0,157	6,371	There is no multicollinearity
Tax Sanctions (X2)	0,157	6,371	There is no multicollinearity

Source: Questionnaire processed, 2024

Table 6 shows that the results of the multicollinearity test with a tolerance value for the taxpayer awareness variable (X1) and taxation sanctions (X2) are 0.157 greater than 0.10. Meanwhile, the VIF value for the taxpayer awareness variable (X1) and taxation sanctions (X2) is  $6.371 < 0.10$ . then it can be stated that the regression model does not occur multicollinearity in the independent variables so it is appropriate to conduct further research.

### Multiple Regression Test Results

**Table 7.** Regression Analysis

Variable	<i>Koefisien Regresi</i>	t	Sig
(Constant)	9,143	21,143	0,000
Taxpayer Awareness (X1)	2,613	40,159	0,000
Tax Sanctions (X2)	-2,000	-31,577	0,000

Source: Questionnaire processed, 2024

Table 7 shows the results of multiple regression tests. Based on these results, the constant value is 9.143, the X1 coefficient = 2.613, and the X2 coefficient = 2.000. So, the multiple linear equation  $Y = 9.143 X_1 + 2.613 + 2.000 X_2$ . The interpretation of the multiple regression model is as follows:

1. The constant value of 9.143 indicates that if taxpayer awareness and tax sanctions are zero, then the level of compliance with paying taxes is 9.143.
2. The coefficient value for the WP awareness variable (X1) 2.613 indicates that if taxpayer awareness increases by 1 unit, while other variables are constant, then compliance with paying taxes will increase by 2.613.
3. The coefficient value for the tax sanction variable (X2) 2.000 means that if the tax sanction increases by 1 unit, while other variables are constant, then compliance with paying taxes will increase by 2.000.

Based on table 7 above, the regression equation obtained is as follows:

$$Y = 9,143 + 2,613 X_1 + 2,000 X_2 + e$$

### Hypothesis Test Results

This study has the following hypothesis:

H1: WP awareness has an influence on compliance in paying motor vehicle taxes.

H2: Tax sanctions affect compliance in paying motor vehicle taxes.



H3: WP awareness and tax sanctions together simultaneously affect the compliance of motor vehicle taxpayers.

**a. Partial Test (t test)**

**Table 8.** t Test Results

	Model	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	9,143	0,432		21,143	0,000
	Awareness	2,613	0,065	3,354	40,159	0,000
	Sanctions	-2,000	0,063	-2,637	-31,577	0,000

Questionnaire processed: Author, 2024

Based on this explanation, it can be concluded that the results of the t statistical test show that the taxpayer awareness variable (X1) and tax sanctions (X2) have a positive regression coefficient and sig <0.05, so the two variables are proven to have a positive and significant effect on motor vehicle taxpayer compliance (Y). Thus H1 and H2 are accepted.

**Simultaneous Statistical Test Results (F)**

**Table 9.** F Test Results

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	640,117	2	320,058	1343,218	.000 <sup>b</sup>
	Residual	9,769	41	0,238		
	Total	649,886	43			

Questionnaire processed: Author, 2024

Based on the results of multiple regression tests, it is known that the results of the f statistical test obtained f count of 1343.218 and a significant amount of 0.000 <0.05, so the hypothesis is accepted and passes the model feasibility test, so the regression model is suitable for basic analysis. This means that all independent variables have a significant effect on the dependent variable.

## b. Test Results of the Coefficient of Determination ( $R^2$ )

**Table 10.** Test Results of the Coefficient of Determination ( $R^2$ )

Model	R	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of The Estimate</i>
1	0.992	0.985	0.984	0.488

Questionnaire processed: Author, 2024

Table 10 contains information about the results of the coefficient of determination ( $R^2$ ) test. Based on the coefficient of determination test results of 0.985, it can be interpreted that the dependent variable can be explained 98.5% by the independent variable and the remaining 1.5% is explained by other variables.

## Discussion

### 1. The effect of taxpayer awareness on taxpayer compliance at UKI Employees

Based on the research results obtained that the significance value of taxpayer awareness (X1) is  $0.000 < \alpha = 0.05$  and t table 40.159 so that H1 is accepted, meaning that taxpayer awareness has a positive and significant effect on motor vehicle taxpayer compliance on UKI employees. This proves that the higher the taxpayer awareness, the higher the taxpayer compliance, conversely the lower the taxpayer awareness, the lower the taxpayer compliance.

Taxpayer awareness has a positive and significant effect on motor vehicle taxpayer compliance on UKI employees because taxpayers are willing to happily pay motor vehicle taxes without coercion, are willing to pay motor vehicle taxes because taxes are an obligation as citizens, pay motor vehicle taxes on time every schedule and prepare the necessary documents to pay motor vehicle taxes. So that it increases the willingness of taxpayers to pay taxes and creates order and discipline of taxpayers in paying taxes. This increases the compliance of motor vehicle taxpayers on UKI employees.

### 2. The effect of tax sanctions on vehicle taxpayer compliance on UKI employees

Based on the research results obtained that the significance value of tax sanctions (X2) is  $0.000 < \alpha = 0.05$  and t table 31.557 so that H2 is accepted, meaning that tax sanctions have a positive and significant effect on motor vehicle taxpayer compliance on UKI employees. This proves that the higher the tax sanctions, the higher the taxpayer compliance, and vice versa, the lower the tax sanctions, the lower the taxpayer compliance.

Tax sanctions have a positive and significant effect on motor vehicle taxpayer compliance on UKI employees because taxpayers know that if they are late paying motor vehicle taxes there is an administrative sanction in the form of a fine whose amount is according to the length of the delay, knowing that motor vehicle tax sanctions must be imposed on violators without tolerance, will still pay fines, if they are late paying motor vehicle taxes and will comply with tax sanctions because it is one of the means to educate motor vehicle tax payers. So that there is a taxpayer's understanding of tax sanctions and taxpayer compliance with tax sanctions to increase motorized taxpayer compliance on UKI employees.

## **5. CONCLUSION AND SUGGESTION**

The variable of taxpayer awareness has a positive effect on the compliance of motor vehicle taxpayers among UKI employees. This proves that the higher the taxpayer awareness, the higher the taxpayer compliance; conversely, the lower the taxpayer awareness, the lower the taxpayer compliance.

The variable of tax sanctions has a positive effect on the compliance of motor vehicle taxpayers among UKI employees. This proves that the higher the tax sanctions, the higher the taxpayer compliance; conversely, the lower the tax sanctions, the lower the taxpayer compliance.

The variables of taxpayer awareness and tax sanctions simultaneously have a positive effect on taxpayer compliance.

It is hoped that UKI employees can enhance taxpayer awareness and avoid tax penalties by voluntarily complying with their obligations as taxpayers in accordance with applicable laws. Thus, compliance will be created when individuals are aware and willing to pay taxes related to motor vehicles. UKI employees are expected to be more diligent and timely in paying or reporting their taxes; because with diligence and timeliness, employees will avoid tax penalties that result in fines or imprisonment. The campus should provide ongoing education regarding taxation not only for employees but for everyone involved, so that in the future, employees, lecturers, and students as taxpayers will be more compliant, aware, and avoid actions that could harm themselves or others.

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