

MOTOR VEHICLE TAX COMPLIANCE: MEASURING DETERMINING FACTORS

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Abstract: *This study seeks to investigate the determinants of vehicle taxpayer compliance motorized in Semarang based on attribution theory and learning theory. The sample is 100 motor vehicle taxpayers in Semarang. Using multiple linear regression equation modeling, this study shows that the factors: knowledge and understanding of taxpayers, taxpayer awareness, services quality and tax sanctions effect motor vehicle taxpayer compliance in Semarang. Other findings indicate that the taxpayer awareness factor is the biggest factor in effect motor vehicle taxpayer compliance in Semarang.*

Keywords: *knowledge, understanding, awareness, service*

1. Introduction

Taxes are levies on society by the state based on laws that are compelling, and are payable that must be paid without receiving direct compensation, the results of which are used to finance state expenditures in government administration and development.. Taxes provide a very important role because they can increase the income of a country which is used for development and to support the welfare of the people in a country.

Tax is a taxpayer's contribution owed by an individual or entity that is compelling based on statutory regulations, by not getting direct remuneration but is used to finance state needs which are expected to have an effect on increasing a country's income and people's welfare. Taxes provide a very important role because they can increase the income of a country which is used for development and to support the welfare of the people of a country. Regional taxes and levies are an important source of regional income to finance the implementation of regional government and regional development to obtain real, dynamic regional autonomy, harmonious and responsible.

Motor Vehicle Tax (PKB) is one of the regional taxes used to finance provincial development. The agency that handles the payment of Motor Vehicle Tax (PKB) is the Regional Revenue Service (Dispenda) through the Joint Office of the One Roof Administration System (SAMSAT) which is cooperation of three related agencies, namely the Central Java Provincial Dispenda, the Indonesian Police and Raharja Insurance services. The agency that handles PKB is the Regional Revenue Service (Dispenda) through the joint office of the One Roof One-Stop Administration System (SAMSAT), which is a collaboration of 3 related agencies, namely the Central Java Provincial Dispenda, the Indonesian Police, and Raharja Insurance Services. The SAMSAT Semarang office is an UPT. The Central Java Provincial Revenue Service in the city of Semarang is the spearhead of Semarang city motor vehicle tax service because it is in this institution that the people of Semarang make motor vehicle tax payments when carrying out

buying and selling transactions both new and used vehicles. The SAMSAT office has representatives in each district / city called the UPT (Task Implementing Unit). The SAMSAT Semarang Joint Office is the representative of the SAMSAT office in Semarang City to pay its motor vehicle tax. In addition, the number of motorized vehicles is increasing from year to year in Semarang City. The increasing number of motorized vehicles circulating in the City of Semarang causes the number of motor vehicle taxpayers to increase as well. Local taxes contribute a sizeable amount to local revenue. One type of local tax revenue is obtained through PKB.

Previous research has produced influence variables on taxpayer compliance, which include: tax knowledge (Hardiningsih and Yulianawati, 2011; Ihsan, 2013; Mir'atusholihah et al., 2014; Paramartha & Rasmini, 2015; Dharma & Ariyanto, 2014), tax awareness (Andinata, 2015; Muliari & Setiawan, 2011; Muzaki & Kusbandiyah, 2014; Putra et al, 2014; Rohmawati & Rasmini, 2012; Tiraada, 2013; Siat and Toly, 2013; Widorini & Nugroho, 2014; Eddy & Carolina, 2015 ; Mir'atusholihah et. Al, 2015; Dharma & Ariyanto, 2014), the services quality (Andyastuti et al., 2013; Ariesta and Suryaningsih, 2013; Rohmawati and Rasmini, 2012; Mahardika, 2015; Paramartha and Rasmini, 2015; Sukmawati, 2015; Ihsan, 2013; Dharma & Ariyanto. 2014) and tax sanctions (Tiraada, 2013; Ngadiman and Huslin, 2015; Dharma & Ariyanto. 2014; Hantoyo et al. 2016; Pujiwidodo, 2016; Putra et al. 2014; Muliari and Setiawan, 2011; Andyastuti et al. 2013; Rohmawati and Rasmini, 2012; Aprilina et al. 2016; Santoso et al. 2015; Ariesta and Suryaningsih, 2013; Indriyani and Sukartha, 2014; Suyapto and Lasmana, 2014; Muzaki and Kusbandiyah, 2014; Warouw, Sondakh, and Walandouw, 2015; Paramartha and Rasmini, 2015; Siat and Toly, 2013; and Andinata, 2015) although with different results. The differences in the results of this study will create difficulties to conclude the variables that affect taxpayer compliance in meeting their tax payments.

2. Literatur Review

Attribution Theory

Attribution theory explains that when individuals observe the behavior of other individuals, the individual seeks to explain whether the behavior is caused by internal or external parties (Robbins and Judge, 2013). Internally induced behavior is behavior that is believed to be under the individual's personal control or originates from internal factors such as personality traits, awareness, and abilities. This is an internal attribution. Behavior that is caused externally is behavior that is influenced from outside or from external factors such as equipment or social influence from other people, meaning that individuals will be forced to behave because of the situation, this is an external attribution. According to (Robbins and Judge, 2013), determining whether behavior is caused internally or externally is influenced by three factors: specificity, consensus and consistency.

Social Learning Theory

Social Learning Theory put forward by Bandura (2006), social learning theory says that a person can learn through direct observation and experience. Bandura (2006) the processes in social learning include: attention processes, containment processes, motor reproduction

processes and strengthening processes. The reinforcement process is a process in which individuals are provided with positive stimuli or rewards in order to behave according to the model. This social learning theory is relevant to explain the behavior of taxpayers in fulfilling their tax obligations. A person will obey to pay taxes on time, if through direct observation and experience, that is, if the results of the tax collection have made a real contribution to the development of his area. Regarding the attention process, someone will obey tax obligations if that person knows and pays attention to tax regulations and laws and procedures. One will understand and remember which tax regulations are a process of containment in social learning theory. After someone understands taxation, there will be a motor reproduction process where a person experiences the process of changing observations and understanding into actions which means that someone will carry out the tax regulations, then it is related to the strengthening process where individuals are provided with positive incentives such as comfortable services and facilities at the tax office. and giving rewards will make someone behave as a taxpayer in accordance with tax regulations in taxpayer compliance. Social learning theory seems quite relevant when it is related to the influence of taxpayer knowledge and understanding, taxpayer awareness, service quality, and tax sanctions on motor vehicle taxpayer compliance.

Knowledge and Understanding of Taxpayers

Tax knowledge is information that becomes the basis for taxpayers who are used to act, regulate taxation strategies and make decisions in receiving rights and carrying out their obligations as taxpayers in connection with the implementation of rights and obligations in the field of taxation (Carolina, 2009). Based on the attribution theory, the taxpayer's understanding of tax regulations is an internal cause that can affect the perception of taxpayers in making decisions regarding taxpayer compliance behavior in carrying out tax obligations. Based on social learning theory, taxpayers can learn through observation and direct experience regarding the role of understanding that taxpayers have about tax regulations in assisting taxpayers in fulfilling tax obligations. The obligation to register has been fulfilled, then the taxpayer has the obligation to calculate, calculate, pay and self-report the amount of tax owed. These tax obligations must be carried out in accordance with the prevailing laws and regulations. The implementation of tax obligations can be fulfilled properly if the taxpayer has a good understanding of the applicable tax regulations. Hardiningsih and Yulianawati (2011) state that taxpayers who do not understand tax regulations clearly will tend to become non-compliant taxpayers. This is the basis for the presumption that the taxpayer's understanding of tax regulations affecting taxpayer compliance. The higher the level of understanding of taxpayers regarding tax regulations, the taxpayer compliance will also increase. The results of previous research show that knowledge and understanding of tax regulations have a positive effect on taxpayer compliance (Dharma & Ariyanto, 2014; Hardiningsih and Yulianawati, 2011; Ihsan, 2013; Mir'atusholihah et al., 2014; Paramartha & Rasmini, 2015). Based on this argument, the following hypothesis can be formulated:

H1: Knowledge and understanding of taxpayers have a significant effect on taxpayer compliance.

Taxpayer Awareness

Tax awareness is a state of knowing or understanding about taxes. A positive assessment of the taxpayers' community on the implementation of the state's functions by the government will motivate and awaken the public to fulfill their obligation to pay taxes (Boediono, 2011). Taxpayer awareness is the attitude of taxpayers who understand and are willing to carry out their obligations to pay taxes and have reported all their income without being hidden in accordance with applicable regulations. The tax awareness factor of taxpayers has a positive effect on taxpayer compliance in paying their taxes. These results indicate that taxpayers who have taxpayer awareness will be more obedient in fulfilling their motor vehicle tax obligations.

Attribution theory which argues that a person's behavior is determined by internal forces, namely factors that come from within a person. The awareness of taxpayers in paying taxes certainly comes from within the individual himself, because taxpayer awareness is a condition in which taxpayers know, understand and implement taxation provisions properly and voluntarily so that this is considered related to taxpayer compliance in paying taxes. Previous research from Andinata (2015); Muliari & Setiawan (2011); Muzaki & Kusbandiyah (2014); Putra et al., (2014); Rohmawati & Rasmini (2012); Tiraada (2013); Siat and Toly (2013); Widorini & Nugroho (2014); Eddy & Carolina (2015); Mir'atusholihah et.al. (2015) produced a study in which taxpayer awareness had a positive effect on taxpayer compliance in paying their taxes. Based on this argument, the following hypothesis can be formulated:

H2: Taxpayer awareness has a significant effect on taxpayer compliance.

Service Quality

Quality of service is service that can provide satisfaction to customers and remain within the limits of meeting service standards that can be accounted for and must be carried out continuously. Tax services are formed by the dimensions of the quality of human resources (HR), tax provisions and tax information systems. Excellent service quality standards for taxpayers will be fulfilled if HR performs its duties in a professional, disciplined and transparent manner. In the condition that taxpayers are satisfied with the services provided to them, they will tend to carry out their tax obligations in accordance with applicable regulations. If the tax provisions are made simple, easy for taxpayers to understand, then the taxation services on their rights and obligations can be carried out efficiently and effectively. Thus the tax information system and reliable quality of human resources will result in better taxation services.

Based on attribution theory, service quality is an external cause that affects the perception of taxpayers to make judgments about taxpayer compliance behavior in carrying out tax obligations. Social learning theory, taxpayers can learn through direct observation and experience about how tax officials provide services to taxpayers. Compliance with taxpayers in fulfilling their obligations to pay taxes is closely related to the best service quality provided by tax officials to taxpayers. Quality service is a service that can provide satisfaction. to taxpayers and remain within the limits of meeting accountable service standards and must be carried out continuously (Supadmi, 2009). If the services provided by the tax officials do not meet or exceed the expectations of the taxpayer, it means that the services provided are not of high quality.

Quality services will provide satisfaction to taxpayers so that it will encourage taxpayer compliance to meet their tax obligations again. Therefore, service quality is used as an independent variable in this study. The better the quality of tax services is provided by the tax officials, the taxpayers will be satisfied so that the taxpayers will obey. Likewise, on the contrary, the worse the quality of tax services, the taxpayers will tend to disobey. The results of research by Andyastuti et al. (2013); Ariesta and Suryaningsih (2013), Rohmawati and Rasmini (2012); Mahardika (2015); Paramartha and Rasmini (2015); Sukmawati (2015); Ihsan (2013) states that service quality has a positive effect on taxpayer compliance. Based on this argument, the following hypothesis can be formulated:

H3: Service quality has a significant effect on taxpayer compliance.

Tax Sanctions

Sanctions are negative penalties that violate regulations, and fines are penalties by paying money for violating applicable sanctions are negative penalties that violate regulations, and fines are penalties by paying money for violating laws and regulations, so it can be said that fines are negative penalties for people who violate regulations by paying money (Suhartono et. al., 2010). Control beliefs are beliefs about the existence of things that support or hinder behavior and their perceptions of how strongly these things influence their behavior (Mustikasari, 2007). Mardiasmo (2011) explains that taxation sanctions are a guarantee or prevention so that tax regulations that have been regulated can be obeyed and not violated by taxpayers. In other words, tax sanctions are at the same time a tool to prevent taxpayers from violating existing tax provisions and regulations.

Based on attribution theory, tax sanctions are an external cause that affects the perception of a taxpayer in making an assessment of taxpayer compliance behavior in carrying out tax obligations. Based on social learning theory, taxpayers can learn through direct observation and experience through imposing sanctions imposed by tax officials on taxpayers who violate taxation norms. Sanction is an action in the form of punishment given to people who violate the rules. Sanctions are needed so that rules or laws are not violated. If taxation obligations are not implemented, there are legal consequences that can occur because taxes contain coercive elements. The legal consequence is the application of tax sanctions. The application of tax sanctions aims to provide a deterrent effect on taxpayers who violate taxation norms so as to create taxpayer compliance in carrying out their tax obligations. Taxpayers will comply with paying taxes if they see that taxation sanctions will cause more harm. Therefore, tax sanctions are expected to affect the level of taxpayer compliance. Imposition of firm sanctions will further harm taxpayers so that taxpayers will prefer to comply with their obligations. Research that has been conducted by Tiraada (2013); Ngadiman and Huslin (2015); Dharma and Ariyanto (2014); Ariyanto (2014); Hantoyo et al. (2016), Pujiwidodo (2016); Putra et al. (2014); Muliari and Setiawan (2011); Andyastuti et al. (2013); Rohmawati and Rasmini (2012), Aprilina et al. (2016), Santoso et al. (2015); Ariesta and Suryaningsih (2013); Indriyani and Sukartha (2014); Suyapto and Lasmana (2014); Muzaki and Kusbandiyah (2014); Warouw, Sondakh, and Walandouw (2015); Paramartha and Rasmini (2015); Siat and Toly (2013); Andinata (2015) shows that tax sanctions have a positive effect on taxpayer compliance. Based on this argument, the following hypothesis can be formulated:

H4: Tax sanctions have a significant effect on taxpayer compliance

3. Research Method

This research is a type of research using a survey method with the help of a questionnaire, in which the respondents are taxpayers in Samsat I, II and III in Semarang and 190,107 vehicles in Semarang City in 2019. The number of samples in the minimum quantity of descriptive research is to use the formula:

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

$$n = \frac{190.107}{1 + 190.107(0,1)^2}$$

$$n = 99,9 \text{ (100)}$$

The research collection method used a questionnaire. The analysis technique is a multiple linear regression analysis technique, with the regression equation model as follows:

$$Y = \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

4. Results and Discussion

4.1. Results

Validity Test

Table 1. Validity Test Results

Variable/Indicator	r count	r table	Information
Knowledge and Understanding of Taxpayers			
Indicator 1	0,905	0,1654	Valid
Indicator 2	0,910	0,1654	Valid
Indicator 3	0,886	0,1654	Valid
Taxpayer Awareness			
Indicator 1	0,883	0,1654	Valid
Indicator 2	0,916	0,1654	Valid
Indicator 3	0,823	0,1654	Valid
Service Quality			
Indicator 1	0,895	0,1654	Valid
Indicator 2	0,903	0,1654	Valid
Indicator 3	0,853	0,1654	Valid
Tax Sanctions			
Indicator 1	0,881	0,1654	Valid
Indicator 2	0,882	0,1654	Valid
Indicator 3	0,867	0,1654	Valid
Taxpayer Compliance			
Indicator 1	0,898	0,1654	Valid
Indicator 2	0,913	0,1654	Valid
Indicator 3	0,882	0,1654	Valid

Table 1 shows that all indicators have a correlation the coefficient of greater than r table = 0.1654 (r table value for $n-2 = 98$).

Reliability Test

Table 2. Reliability Testing Results

Variable/Indicator	Alpha	>	0,6	Informatio n
Knowledge and Understanding of Taxpayers	0,863	>	0,6	Realiabel
Taxpayer Awareness	0,855	>	0,6	Realiabel
Service Quality	0,857	>	0,6	Realiabel
Tax Sanctions	0,855	>	0,6	Realiabel
Taxpayer compliance	0,862	>	0,6	Realiabel

Normality Test

Table3. Normality Test
 One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,30687324
	Absolute	,067
Most Extreme Differences	Positive	,043
	Negative	-,067
Asymp. Sig. (2-tailed)		,089

a. Test distribution is Normal.

b. Calculated from data.

The results of the normality test in Table 3 show the *Kolmogorov-Smirnov value* of 0.089 with a significance level far above 0.05. This shows that the regression equation for the model in this study has normal data distribution, so that the research model is declared to have met the assumption of normality.

Multicollinearity Test

Table 4. Multicollinearity Test Results

Variable	Collinearity Statistic		Information
	Tolerance	VIF	
Knowledge and Understanding of Taxpayers	,206	4,801	no multicollinearity
Taxpayer Awareness	,197	5,077	no multicollinearity

Service Quality	,234	4,280	no multicollinearity
Tax Sanctions	,219	4,572	no multicollinearity

Table 4 shows the variables knowledge and understanding of taxpayer (X1), taxpayer awareness (X2), service quality (X3), tax sanctions (X4) none of which have value *tolerance* < 0.10 and also no one has a VIF value > 10, so there is no multicollinearity.

Heteroscedasticity Test

Table 5. Heteroscedasticity Test Results– Park

Model	T	Sig.
(Constant)	-,664	,508
Knowledge and Understanding of Taxpayers	of-,221	,833
Taxpayer Awareness	-1,444	,151
Service Quality	,173	,863
Tax Sanctions	1,377	,170

Table 5 shows the results of the significance of all independent variables with a value above 0.05, meaning that all independent variables do not significantly influence the dependent variable value *natural log* of squared residuals. The regression model does not contain heteroscedasticity problems.

Multiple Linear Regression Analysis

Table 6. Multiple Linear Regression Coefficient

Model	Standardized Coefficients Beta	T	Sig.
(Constant)		-1,317	,190
Knowledge and Understanding of Taxpayers	of,332	5,300	,000
Taxpayer Awareness	,333	5,196	,000
Service Quality	,205	3,486	,001
Tax Sanctions	,129	2,130	,035

Based on table 6, the following regression equation can be made:

$$Y = 0.332X1 + 0.333X2 + 0.205X3 + 0.129X4 + e$$

The regression equation can be explained as follows :

- 1) The regression coefficient of the knowledge and understanding of taxpayers variable of 0.332 is positive, meaning that the more knowledge and understanding of taxpayers, the more motor

vehicle taxpayer compliance will increase.

- 2) The regression coefficient of the taxpayer awareness variable of 0.333 is positive, meaning that the better the taxpayer's awareness of paying motorized vehicle taxes, the motor vehicle taxpayer compliance will be increase.
- 3) The service quality variable regression coefficient of 0.205 is positive, meaning that the service quality that is more friendly and courteous to motor vehicle taxpayers will further increase the motor vehicle taxpayer compliance.
- 4) The regression coefficient of the tax sanctions variable of 0.129 is positive, meaning that the heavy tax sanctions given by the government for motor vehicle taxpayers who are in arrears of motor vehicle tax payments will further increase the motor vehicle taxpayer compliance.

Hypothesis Test Results

T test

1) Knowledge and Understanding of Taxpayers

The probability value of t count of the variable knowledge and understanding of taxpayers is $0,000 < 0.05$ so that the variable knowledge and understanding of taxpayers has a significant effect on the motor vehicle taxpayer compliance variable so that hypothesis 2 is accepted.

2) Taxpayer Awareness

The probability value t count of the independent variable taxpayer awareness is $0,000 < 0.05$ so that the motor vehicle taxpayer awareness variable has a significant effect on the motor vehicle taxpayer compliance variable so that hypothesis 2 is accepted.

3) Service Quality

The t value probability value of the service quality variable is $0.001 < 0.05$, so the tax service quality variable has a significant effect on the motor vehicle taxpayer compliance variable so that hypothesis 3 is accepted.

4) Tax Sanctions

The probability value t count of the tax sanctions variable is $0.035 < 0.05$, so that the motor vehicle taxation sanctions variable has a significant effect on the motor vehicle taxpayer compliance variable so that hypothesis 4 is accepted.

F Test

Table 7. F Test Results

ANOVA ^a					
Model		Sum of Squares	of Df	Mean Square	F Sig.
1	Regression	1917,203	4	470,301	273,201 ,000 ^b
	Residual	257,896	147	1,754	
	Total	2175,099	151		

Table 7 shows that the probability value (sig) = 0.000, the value of Fcount = 273.201 > Ftable. = 1.98 and a significant value of 0.000 < 0.05, so that the estimated linear regression model is feasible to use to explain the effect of t knowledge and understanding of taxpayers, taxpayer awareness, tax sanctions and taxpayer compliance.

The Coefficient of Determination (R²)

Table 8. Coefficient of determination

Model Summary ^b				
Model R	R Square	Adjusted Square	RStd. Estimate	Error of the
1	,939 ^a	,881	,878	1,235

Table 8 shows the value R Square = 0.881 means that 88.1% of the variation of the motor vehicle taxpayer compliance can be explained by the knowledge and understanding of the taxpayer, taxpayers awareness, service quality and tax sanctions while the remaining 11.9% is explained by other variables.

4.2. Discussion

The Effect of Knowledge and Understanding of Taxpayers on Taxpayer Compliance.

The results showed a significant value of the knowledge and understanding of taxpayers variables of 0.000 < 0.05, these results indicate that the knowledge and understanding of taxpayers has a significant effect on motor vehicle taxpayer compliance. This proves that the higher the effect of the knowledge and understanding of taxpayers, the more the taxpayer compliance to pay motorized vehicle taxes and vice versa if the lower the knowledge and understanding of taxpayers will reduce the taxpayer compliance to pay motor vehicle taxes.

This can be seen from the first indicator and the second indicator. The first indicator is that taxpayers understand or try to understand the provisions of vehicle tax laws, which are obtained from r count = 0.898. This shows that the higher the knowledge and understanding of taxpayers regarding motorized vehicle taxes (PKB) which is included in local taxes. This first indicator is related to the second indicator which gets r count = 0.913. The first indicator shows that PKB is a regional tax and the second indicator shows that the local taxes obtained are used for general expenditure funds and regional development. This shows that if the taxpayer understands the benefits of regional payments, especially PKB, then the community can enjoy regional public developments and facilities financed through local taxes and vice versa if the taxpayer does not understand or lack knowledge of these benefits, the taxpayer does not comply with the tax. taxpayers will get the impact in the form of slow development and others. The results of this study support research (Dharma & Ariyanto, 2014; Hardiningsih and Yulianawati, 2011; Ihsan, 2013; Mir'atusholihah et al., 2014; Paramartha & Rasmini, 2015) showing that knowledge and understanding of taxpayers have a positive effect on taxpayer compliance. Andinata's (2015) actually produced a study that the knowledge and understanding of taxpayers had no effect on taxpayer compliance.

The Effect of Taxpayer Awareness on Taxpayer Compliance

The results showed that the significant value of the taxpayer awareness variable was $0.000 < 0.05$, this result shows that taxpayers awareness has a significant effect on motor vehicle taxpayer compliance. This proves that the higher the taxpayer awareness will further increase motor vehicle taxpayer compliance and vice versa if the taxpayers awareness of motor vehicle is lower, it will reduce taxpayer compliance to pay motor vehicle tax. This can be seen in the first indicator and the second indicator. The first indicator is the delay in paying taxes.

It is found that the value of r count = 0.883. This shows that a taxpayer is aware of his obligation to pay motor vehicle tax, taxpayers also know that delays in motor vehicle tax payments greatly affect local income itself, so that taxpayers will pay motor vehicle taxes on time, while the second indicator is tax. determined by law and can be enforced, the obtained r count = 0.916. This shows that taxpayers must pay in accordance with applicable regulations in accordance with the tax rates set by the local government of the city of Semarang. The higher the awareness of taxpayers in paying motorized vehicle taxes, the higher the income received by the regions. This can have an impact on regional infrastructure development, development of public facilities, and others. This study supports Andinata's (2015) research; Muliari & Setiawan (2011); Muzaki & Kusbandiyah (2014); Putra et al., (2014); Rohmawati & Rasmini (2012); Tiraada (2013); Siat and Toly (2013); Widorini & Nugroho (2014); Eddy & Carolina (2015); Mir'atusholihah et.al. (2015) Andinata's (2015) stated that the tax awareness of taxpayers has a positive effect on taxpayer compliance in paying their taxes. The results of this study are different from the results of research by Dharma & Ariyanto (2014) which show that there is no significant effect between the taxpayers awareness on taxpayer compliance.

The Effect of Service Quality on Taxpayer Compliance

The results of the study show that the significant value of the service quality variable is $0.001 < 0.05$, these results indicate that the service quality of motor vehicle tax has a significant effect on motor vehicle taxpayer compliance. This proves that the higher the quality of motor vehicle tax services, the more motor vehicle taxpayer compliance will increase and vice versa if the quality of motor vehicle tax services is lower, it will reduce taxpayer compliance to pay motor vehicle tax. This can be seen from the first indicator and the second indicator. The first indicator is that tax officers are friendly and polite in serving taxpayers, the value of r count = 0.895 is obtained. This shows that the services provided by Samsat I, II and III officers are friendly and courteous to taxpayers. Good and polite service will increase taxpayer compliance to pay motorized vehicle taxes, on the other hand, if Samsat officers are not friendly and polite in serving motor vehicle taxpayers, taxpayers will be lazy to pay taxes so that it reduces taxpayer compliance in paying motorized vehicle tax, while the second indicator is officers who are responsive to complaints and difficulties experienced by taxpayers, the obtained r count = 0.903. This shows that taxpayers have difficulty paying. The results of this study support the research of Andyastuti et al. (2013); Ariesta and Suryaningsih (2013), Rohmawati and Rasmini (2012); Mahardika (2015); Paramartha and Rasmini (2015); Sukmawati (2015); Ihsan (2013) states that service quality has a positive effect on taxpayer compliance. However, the results of this study do not support the research results of Andinata (2015) and Dharma & Ariyanto (2014) showing that there is no significant effect between the taxpayer service quality variables on the taxpayer compliance.

The Effect of Tax Sanctions on Taxpayer Compliance

The results show that the significant value of the tax sanctions variable is $0.035 < 0.05$, these results indicate that motor vehicle taxation sanctions have a significant effect on motor vehicle taxpayer compliance. This proves that the heavy tax sanctions given by the government for motor vehicle taxpayers who are in arrears of motor vehicle tax payments will further increase motor vehicle taxpayer compliance and vice versa, the light tax sanctions given by the government for motor vehicle taxpayers who are in arrears for motor vehicle tax payments it will further reduce motor vehicle taxpayer compliance. This can be seen from the first indicator and the second indicator. The first indicator is the amount of administrative fines, the value of r count = 0.881. This shows that the administrative fines given by Samsat I, II and III are very heavy on taxpayers. Heavy administrative fines will increase taxpayer compliance to pay motor vehicle taxes, on the other hand, if administrative fines are light on motor vehicle taxes, taxpayers will be lazy to pay taxes, thereby reducing taxpayer compliance in paying motor vehicle taxes, while the second indicator is fines. criminal, obtained r count = 0.882. This shows a heavy criminal fine for taxpayers who are in arrears. The results of this study support the research of Tiraada (2013); Ngadiman and Huslin (2015); Dharma and Ariyanto (2014); Ariyanto (2014); Hantoyo et al. (2016), Pujiwidodo (2016); Putra et al. (2014); Muliari and Setiawan (2011); Andyastuti et al. (2013); Rohmawati and Rasmini (2012), Aprilina et al. (2016), Santoso et al. (2015); Ariesta and Suryaningsih (2013); Indriyani and Sukartha (2014); Suyapto and Lasmana (2014); Muzaki and Kusbandiyah (2014); Warouw, Sondakh, and Walandouw (2015); Paramartha and Rasmini (2015); Siat and Toly (2013); Andinata (2015) shows that tax sanctions have a positive effect on taxpayer compliance. However, the results of this study contradict Andinata's (2015) research which states that tax sanctions have no effect on taxpayer compliance.

5. Conclusion

Knowledge and Understanding of taxpayers, taxpayer awareness, service quality and tax sanctions have a positive and significant effect on motor vehicle taxpayer compliance.

The Directorate General of Taxes often provides socialization about the importance of taxpayer compliance, so that it can raise public awareness in paying taxes, so that the tax revenue targets set by the government can be met.

For further researchers, it is suggested to use variables other than the variables in this study and it is necessary to consider a wider sample. It is intended that the resulting conclusions have a broader scope as well.

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