Research Article

Effect of Tax Sanctions, TaxAtion Knowledge and Taxpayer Awareness on Paying Motor Vehicle Tax in Brebes Regency

Fenti Nurlaeli*, Alin Rahmawati

Politeknik Stibisnis Tegal, Indonesia

ABSTRACT

The effect of tax sanctions, knowledge of taxation and awareness of taxpayers to paying motor vehicle taxes in Brebes Regency. This study aims to determine the effect of tax sanctions, tax knowledge and taxpayer awareness on motor vehicle taxpayer compliance in Brebes Regency. This type of research is descriptive quantitative. The data used in this research is primary data. The population as many as 29,411 units of taxpayer motorized vehicles, from the data obtained 100 respondents with the sampling method using the random sampling method. Data was collected through the distribution of questionnaires. The analysis used is multiple linear regression analysis method. The results of this study indicate that tax sanctions, knowledge of taxation and awareness of taxpayers affect the compliance of motorized vehicle taxpayers at the Brebes district Samsat office either partially or simultaneously. Based on the results of research analysis shows that tax sanctions, tax knowledge and awareness of taxpayers affect the compliance of motorized vehicle taxpayers at the Brebes district Samsat office.

Keywords: tax sanctions, tax knowledge, taxpayer awareness

Introduction

The Indonesian state is intensively carrying out development in all fields, both economic, social, political, legal, and educational fields with the aim of improving the welfare of the people, educating the nation's life in a just and prosperous manner. The biggest revenue for the State is revenue through taxes. The role of taxes for state revenues is very dominating because from the tax proceeds the government can build the country in a better direction. Taxes are used for national development aimed at creating welfare and prosperity of the people. To create this goal, the government must make the public or taxpayers aware to pay taxes as the main revenue of the State.

Tax revenues in a country are influenced by economic growth, because if a country's economic growth increases, the income earned by the community will also increase and people will be able to pay taxes as their obligations. Factors that can increase tax revenue include the large amount of tax collection, the addition of taxpayers and the optimization of exploitation of tax sources through tax objects. The tax

sector has an important role in realizing the welfare of the people. However, the state still has problems in collecting taxes because there are still many taxpayers who are not aware of their obligation to pay taxes (Arsila, 2017).

Suboptimal tax revenues are due to the lack of taxpayer compliance. Therefore, the Indonesian people must also have the awareness that when enjoying the results of development, the community's responsibility for taxes in the implementation of development is even greater. Taxes are levied by individuals or entities carried out by the government according to the law of a coercive nature, payable and obliged to be paid by not expecting direct feedback or remuneration for the purposes of the state in the interests of government and national development.

The positive impact arising from the imposition of this tax greatly affects the original source of income which is useful for financing the implementation of routine government tasks for infrastructure development for the welfare of the community. However, in addition to the positive impact, the imposition of this tax also has a negative impact, namely that people feel increasingly burdened because the costs incurred to pay taxes are increasing.

Several factors that can affect taxpayer compliance, namely tax sanctions, tax knowledge and taxpayer awareness. The first factor is tax sanctions, tax sanctions are a deterrent tool so that taxpayers do not violate tax norms (Wicaksono 2020). Tax sanctions have an important role as a rule of tax law so that the people will obey to pay taxes. Tax sanctions are in the form of administrative sanctions and even criminal sanctions but many of the people still underestimate these sanctions. A threat in the form of violation of tax norms is threatened with administrative sanctions only, some are threatened with criminal sanctions only, and some are threatened with administrative and criminal sanctions. The government should make stricter regulations so that people are more obedient in paying taxes.

The second factor is tax knowledge, tax knowledge is the process by which taxpayers know tax regulations, both about the tax rate they will pay and the tax benefits that will be useful for their lives. Tax knowledge is also one of the important roles as a rule of tax law so that they will obey to pay taxes and officials also play an important role in providing education to the public through socializing about vehicle taxes in each region. Based on the results of research conducted by Evi Susilawati Ketut and Budiartha Ketut (2013) stated that tax knowledge has a positive effect on motor vehicle taxpayer compliance at the Samsat Singaraja Office.

The third factor is the awareness of taxpayers, the awareness of taxpayers can be seen from the sincerity and conscience of taxpayers in carrying out their tax obligations to pay and report taxes. People must think positively about taxes in order to increase awareness in fulfilling their obligations to pay taxes. Based on the results of research conducted by Herwinarti Yuniarti and Reza Angraeni Antika (2016) stated that taxpayer awareness affects the compliance of motor vehicle taxpayers at the Tanjung Samsat Office, Brebes Regency.

Based on this background, it is necessary to conduct research to test and analyze the effect of tax sanctions, taxation knowledge and taxpayer awareness on taxpayer compliance in paying motor vehicle tax.

Literature Review
Taxpayer Compliance

Taxpayer compliance is one of the main elements to realize the realization of tax revenue. As an orderly taxpayer who without being forced when paying taxes can be known from the indicators that surround it. According to Dewi Kusuma Wardani and Moh. Rifqi Asis (2017) indicators used to measure taxpayer compliance are:

1. Fulfilling tax rights and obligations in accordance with applicable regulations
2. Taxpayers fulfill all requirements in paying and reporting their taxes.
3. Taxpayers have never violated the provisions of tax regulations.
4. Pay taxes on time.
5. Taxpayers can find out the due date of their tax payments.
6. Taxpayers do not have tax arrears.

Tax Sanctions

Tax sanctions are a guarantee that the provisions of tax legislation will be obeyed by taxpayers and fiscus (Mulyo Agung, 2011). In other words, the existence of tax sanctions can prevent taxpayers from violating the provisions of the established laws and regulations.

The taxpayer can be said to be obedient when the taxpayer is obedient and not late in paying his taxes. According to Arsila, 2017) the indicators used to measure tax sanctions are:

1. Criminal sanctions will be imposed for a taxpayer who violates the rules quite severely.
2. Tax sanctions apply to all taxpayers regardless of one's status.
3. Administrative sanctions will be imposed for a taxpayer violating the rules quite lightly.
4. The imposition of a fairly severe sanction is one way to educate taxpayers and to comply.

Tax Knowledge

Tax knowledge is a means of information about taxes that taxpayers use in acting and making decisions to fulfill their rights and obligations in the field of taxation (Arsila, 2017).

According to Ilhamsyah (2016), things that include taxpayers knowing and understanding tax regulations are as follows;

1. Knowledge and understanding of their rights and obligations as taxpayers.
2. Ownership of NPWP (taxpayer identification number) as a means for tax administration.
3. Knowledge and understanding of tax sanctions.
4. Knowledge and understanding of PKP (taxable income), PTKP (non-taxable income) and tax rates.
5. Taxpayers know the tax regulations.

Taxpayer Awareness

According to (Manik, 2009), taxpayers are said to have awareness if:

1. Knowing the laws and provisions of taxation knowing the function of taxes for state financing.
2. Understand that tax obligations must be carried out in accordance with applicable regulations.
3. Calculate, pay and report taxes voluntarily.
4. Calculate, pay and report taxes correctly.

Framework

Independent   **Dependent**
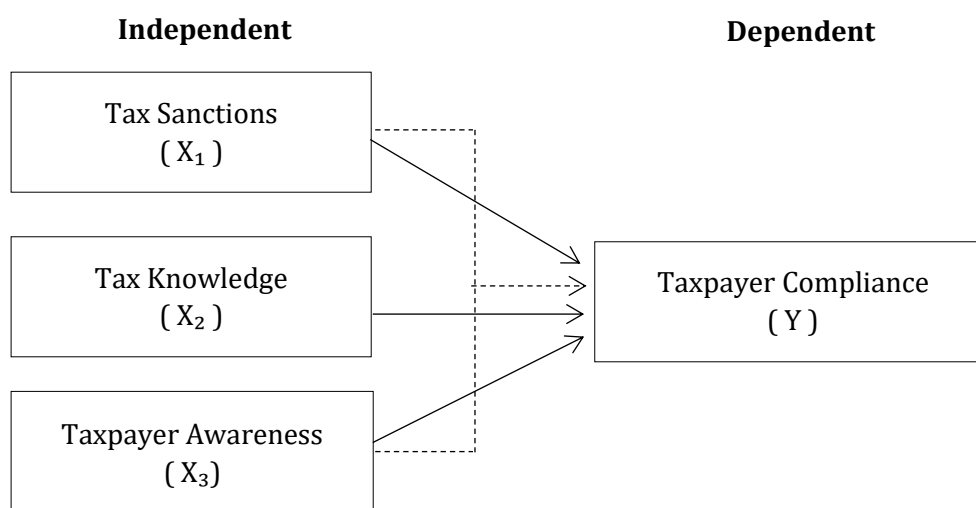
Research Methods

This research is a quantitative study using primary data sourced from filling out a questionnaire. The population in this study was all motor vehicle taxpayers in Brebes district as many as 29.411 taxpayers. The sample selection used the accidental sampling method and was calculated using the slovin formula of 100 respondents.

The analysis method in the study is multiple linear regression which is used to test and analyze the effect of tax sanctions, taxation knowledge and taxpayer awareness on taxpayer compliance.

Results of Research And Discussion
Validity Test Results

Hasil uji validitas menunjukkan semua butir pertanyaan yang digunakan dalam kuisioner memiliki kriteria valid dengan nilai signifikansi lebih kecil dari 0,05. Hal tersebut menunjukkan semua butir pertanyaan valid.

The results of the validity test show that all question items used in the questionnaire have valid criteria with significance values smaller than 0.05. This indicates all items of the question are valid.

Reliability Test Results

Table 1. Reliability Test Results

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Sanksi_Perpajakan	71.53	61.242	.703	.737
Pengetahuan_Perpajakan	72.58	53.095	.727	.721
Kesadaran_Wajib.Pajak	72.14	70.021	.544	.807
Kepatuhan_Wajib.Pajak	72.62	61.167	.584	.793

(Source: Data processed, 2022)

Based on the table above, the Cronbarch Alpha value of all variables is greater than 0.06. So it can be concluded that the question items are reliable and can be used as instruments for further research

Classical Assumption Test Results
1. Normality Test

Table 2. Normality Test Results

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.36853287
Most Extreme Differences	Absolute	.069
	Positive	.048
	Negative	-.069
Test Statistic		.069
Asymp. Sig. (2-tailed)		.200[c,d]

(Source: Processed data, 2022)

Based on the data of table 2, the asymp values. Sig. (2-tailed) of 0,200 > 0,050, so a conclusion was reached that the data was distributed normally.

2. Multicolonierity Test

Table 3. Multicollinearity Test Results

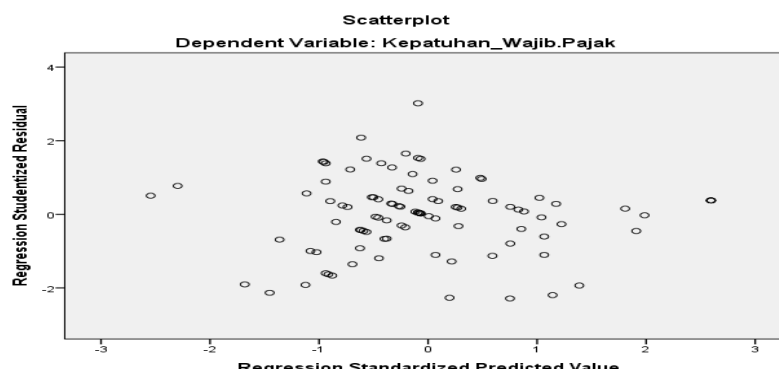| Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-13.508	5.120		-2.638	.011		
	Sanksi_Perpajakan	.484	.190	.228	2.541	.014	.930	1.075
	Pengetahuan_Perpajakan	.373	.166	.198	2.241	.030	.960	1.041
	Kesadaran_Wajib.Pajak	.799	.101	.694	7.895	.000	.968	1.033

(Source: Processed data, 2022)

Based on the data in table 3, the tolerance value of tax sanctions is 0.930, the tolerance of tax knowledge is 0.960, and the tolerance of taxpayer awareness is 0.968 greater (>) 0.10. Then the VIF value of tax sanctions is 1,075, the VIF value of tax knowledge is 1,041, and the VIF value of taxpayer awareness is 1,033 less (<)

10.00, so there is a conclusion that regression is free from multicolonierity

3. Heteroskedasticity Test

(Source: Processed data, 2022)

Figure 1. Scatterplot heteroskedasticity test results

Based on figure 1, it can be seen that the points spread out with an irregular pattern or the points do not form a certain pattern and the spread of these points is above and below the number 0 of the Y axis. Thus it can be concluded that the regression model does not occur symptoms of heteroskedasticity.

Multiple Linear Regression Test Results

Table 4. Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-13.508	5.120		-2.638	.011		
	Sanksi_Perpajakan	.484	.190	.228	2.541	.014	.930	1.075
	Pengetahuan_Perpajakan	.373	.166	.198	2.241	.030	.960	1.041
	Kesadaran_Wajib.Pajak	.799	.101	.694	7.895	.000	.968	1.033

(Source: Processed data, 2022)

Based on table 4, the Multiple linear regression equations in this study are as follows:

$Y = -13,508 + 0,484X_1 + 0,373X_2 + 0,799X_3 + e$.

Information:

X_1 : Tax Sanctions
X_2 : Taxation Knowledge
X_3 : Taxpayer Awareness

Model Feasibility Test Results (F Test)

Table 5. Model Feasibility Test Results (F Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	546.725	3	182.242	31.501	.000[b]
	Residual	555.385	96	5.785		
	Total	1102.110	99			

(Source: Processed data, 2022)

Based on Table 5 shows that the significance value is 0,000. Based on the results of the F test, it can be said that the regression equation model used in this study is in a condition worthy of interpretation.

Coefficient of Determination Test Result (R²)

Table 6. Coefficient of Determination Test Result (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.704ª	.496	.480	2.405

(Source: Processed data, 2022)

Based on table 6, the test results show that the adjusted R square value is 0.496 or 49.6%. This value shows the magnitude of the ability of tax sanctions, taxation knowledge and taxpayer awareness in explaining variations in taxpayer compliance variables. The remaining 50.4% was influenced by other factors that were not described in this study.

Hypothesis Testing Results

Table 7. Hypothesis Testing Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-13.508	5.120		-2.638	.011		
	Sanksi_Perpajakan	.484	.190	.228	2.541	.014	.930	1.075
	Pengetahuan_Perpajakan	.373	.166	.198	2.241	.030	.960	1.041
	Kesadaran_Wajib.Pajak	.799	.101	.694	7.895	.000	.968	1.033

(Source: Processed data, 2022)

Based on table 7, each variable has a significance value of less than 0.05. This shows that tax sanctions, tax knowledge and taxpayer awareness partially have a positive and significant effect on motor vehicle taxpayer compliance.

Discussion

1. **Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance.**

The results showed that tax sanctions have a positive and significant effect on taxpayer compliance. The results of this study are also strengthened by research by Rafli Farandy Muhamad (2018) which states that tax sanctions have a positive effect on motor vehicle taxpayer compliance at the Samsat Purbalingga Office.

2. **Effect of Tax Knowledge on Motor Vehicle Taxpayer Compliance.**

The results showed that tax knowledge has a positive and significant effect on taxpayer compliance. The results of this study were also strengthened by the research of Evi Susilawati ketut and Budiartha Ketut (2013) which stated that tax knowledge positively affects the compliance of motor vehicle taxpayers at the Samsat Singaraja Office.

3. **Effect of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance.**

The results showed that taxpayer awareness has a positive and significant effect on taxpayer compliance. The results of this study were also strengthened by research by Herwinarti Yuniarti and Reza Angraeni Antika (2016) stating that taxpayer awareness affects the compliance of motor vehicle taxpayers at the tanjung samsat office in Brebes regency.

Conclusion

Based on the results of the research analysis and discussion that has been described earlier, it can be concluded that tax sanctions, tax knowledge and taxpayer awareness have a positive and significant effect on motor vehicle taxpayer compliance.

Suggestion

Based on the results of research that has been carried out by researchers, the brebes district samsat office is expected to further increase enforcement based on the law in accordance with applicable tax laws and regulations so that taxpayers can comply with the obligation to pay motor vehicle tax.

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