

# The Influence of Taxpayer Knowledge About Taxation Regulations, Taxpayer Awareness, Tax Sanctions and E-Samsat Application of Motor Vehicle Taxpayer Compliance (Case Study of Motor Vehicle Taxpayers at the Joint Office of East Jakarta Samsat)

<sup>1</sup>Juwita, <sup>2</sup>Said Khaerul Wasif

Department of Accounting  
Sekolah Tinggi Ilmu Ekonomi Indonesia  
Jakarta, Indonesia

[Juwita.kurniawan02@gmail.com](mailto:Juwita.kurniawan02@gmail.com); [said\\_khaerul\\_wasif@stei.ac.id](mailto:said_khaerul_wasif@stei.ac.id)

***Abstrak** – This study aims to determine the effect of Taxation Regulation Knowledge, Taxpayer Awareness, Tax Sanctions and the Application of E-Samsat on Motor Vehicle Taxpayer Compliance at the Joint Office of East Jakarta Samsat. The population of this study were motor vehicle taxpayers registered at the East Jakarta Samsat Joint Office. The sample is determined based on the Slovin formula, with a sample size of 100 respondents. The data used in this study are primary data. The data collection technique used a survey method, namely by distributing questionnaires to respondents. The results of this study prove that the Knowledge of Tax Regulations, Tax Sanctions and the Implementation of E-Samsat has no effect on the Compliance of Motor Vehicle Taxpayers at the Joint Office of East Jakarta Samsat. Meanwhile, Taxpayer Awareness affects Motor Vehicle Taxpayer Compliance at the East Jakarta Samsat Joint Office.*

***Kata Kunci:** Knowledge of Tax Regulations, Taxpayer Awareness, Tax Sanctions and Implementation of E-Samsat*

## I. INTRODUCTION

Local taxes are mandatory contributions to regions owed by private persons or entities that are compelling based on law without receiving direct compensation and are used for regional needs for the greatest prosperity of the people. This definition is contained in the Regional Tax and Retribution Law Number 28 of 2009. This regional tax can come from the regional tax itself or the provincial tax which will be transferred to each region to meet regional needs in order to prosper the people.

Taxes or compulsory contributions given by residents of an area to regional governments will be used for the benefit of governance and the public interest of a region. Examples include building roads, bridges, opening new jobs, and other development and government interests. In addition to the development of a region, regional tax revenue is one of the sources of the Regional Revenue Budget (APBD) used by the government to carry out its work programs.

Motor vehicle tax or commonly known as PKB is a regional tax that must be paid by taxpayers. The level of income that has been designed by the government will be achieved if the taxpayer is obedient and obedient to paying his taxes because basically taxpayer compliance and tax revenue have a relationship with each other, that is, if taxpayer compliance increases, it will indirectly increase state revenue from the sector. taxes (Wardani & Rumiya, 2017). Taxpayer compliance is a very important problem in tax revenue, when the tax obtained by the state is not in accordance with what is realized, it will hinder the country's development.

Taxpayers must understand tax knowledge regarding the law, law and correct taxation procedures. Taxpayers will obey and obey in paying their taxes if the taxpayers already know and understand the tax function. Taxpayer awareness is a condition in which taxpayers know, acknowledge, respect and comply with applicable taxation provisions and have the seriousness and desire to fulfill their tax obligations without coercion from other parties because tax awareness arises from within the taxpayer itself. When taxpayers begin to realize the importance of taxes, the level of taxpayer compliance in paying taxes will be even greater.

Taxpayer compliance is also affected by tax sanctions. Tax sanctions are a guarantee that the provisions of taxation laws and regulations (taxation norms) will be obeyed / obeyed / obeyed, in other words, tax sanctions are a deterrent so that taxpayers do not violate taxation norms, so that taxpayers obey to pay their taxes so that they can increase state income.

Korlantas Polri and related agencies are innovating a new system in paying motor vehicle taxes to make it easier for taxpayers to pay their taxes. The e-samsat service is a motor vehicle tax payment service that is carried out via e-banking or a predetermined Bank ATM (Yuniar, 2017). With this service, it can make it easier for taxpayers to pay their taxes without having to return to their area of origin to take care of the vehicle tax. However, for now, there are only 7 provinces that provide this service, namely DKI Jakarta, West Java, East Java, Central Java, Yogyakarta, Banten, and Bali.

Based on the above background, the author wishes to study it further in the form of a thesis entitled "The Influence of Taxpayer Knowledge About Tax Regulations, Taxpayer Awareness, Tax Sanctions and the Application of E-Samsat to Motor Vehicle Taxpayer Compliance (Case Study of Motor Vehicle Taxpayers in East Jakarta Samsat Joint Office)".

## II. BASIS OF THEORY AND HYPOTHESIS DEVELOPMENT

### Vehicle tax

Motorized vehicles according to Samudra (2015) are all wheeled vehicles and their trailers that are used on all types of land roads, and are driven by technical equipment in the form of a motorbike or other equipment which functions to convert a certain energy resource into the driving

force of the motorized vehicle concerned including heavy equipment and large equipment which in its operation uses wheels and motorbikes and is not permanently attached, as well as motorized vehicles operated on water. Meanwhile, motor vehicle tax is a tax on ownership or control of motorized vehicles.

Subjects to motorized vehicle tax are private persons or entities that own or control motorized vehicles. Meanwhile, the object of motor vehicle tax is ownership or control of motorized vehicles. The amount of the motor vehicle tax rate that must be paid:

- a. The tax rate for motorized vehicles owned by private individuals who own the first motorized vehicle will be charged at 2% and taxpayers who own the second motorized vehicle and so on will be charged at least 2% and a maximum of 10%.
- b. The motor vehicle tax rate by entities owning motorized vehicles will be charged at 2%.
- c. The rate of motor vehicle tax for TNI / POLRI, Central Government, Local Government, public transportation, ambulance, hearse, fire engine and other social institution vehicles is set by the Regional Government at 0.5%.
- d. The tax rate for heavy equipment motorized vehicles is 0.2%.

Motor vehicle tax is subject to a tax period of 12 (twelve) months or 1 (one) year consecutively starting from the time the motor vehicle is registered and the tax is paid in advance.

### **Taxpayer Compliance**

Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in the context of contributing to the development of the State which is expected to be fulfilled voluntarily. Taxpayer compliance is an important aspect considering that the taxation system in Indonesia adheres to a self-assessment system where in the process it absolutely gives taxpayers confidence to calculate, pay and report their obligations (Apriliyana, 2017).

Taxpayer Compliance, which is the main objective of tax audit, where the tax audit results will determine the level of Taxpayer Compliance. For taxpayers whose compliance level is low (minimal), it is hoped that the inspection can provide positive motivation to be better in the future (Siti Kurnia Rahayu 2010: 245).

According to Komalasari et al. (2005) regarding compliance, first it is known what should be measured, whether evasion, avoidance, compliance or non-compliance. Compliance can be categorized into 2 things, namely:

1. Administrative compliance, is a form of compliance with administrative rules such as submitting payments on time.
2. Technical Compliance, is taxpayer compliance with technical tax payments, for example taxes that are calculated in accordance with the technical provisions of the tax law.

### **Knowledge of Tax Regulations**

Knowledge will tax regulation is the process whereby a taxpayer to know about taxation and apply that knowledge to pay taxes. Increasing knowledge of taxation both formal and non-formal will have a positive impact on the awareness of taxpayers in paying taxes. Taxpayers can gain knowledge of taxes from tax officials, information media, tax consultants, tax seminars and training.

Based on the concept of tax knowledge according to Kurnia Siti Rahayu (2010: 141) there are several indicators of the taxpayer know the rules of taxation: 1) Knowledge of the general provisions and procedures for how to taxation, 2) Knowledge of the taxation system in Indonesia and 3) Knowledge of the function of taxation.

### **Taxpayer Awareness**

Taxpayer awareness is the attitude of understanding corporate or individual taxpayers to understand the meaning, function and purpose of paying taxes. Taxpayer awareness is the most important factor in the modern tax system (Harahap 2004).

According to Widayanti and Nurlis (2010), they describe the awareness of paying taxes that encourages taxpayers to pay their taxes. First, the awareness that taxes are a form of participation in supporting state development. Second, the awareness that postponing tax payments and reducing the tax burden is very detrimental to the state. Third, awareness that taxes are established by law and can be enforced.

Taxpayers are said to have awareness (Manik, Asri, 2009) if they comply with the following

:

- a. Be aware of tax laws and provisions.
- b. Knowing and understanding the tax function for state financing.
- c. Understand that tax obligations must be carried out in accordance with applicable regulations.
- d. Compute, pay and report taxes voluntarily.
- e. Calculate, pay, and report taxes properly.

### **Tax Sanctions**

According to Tjahjono & Husein (2005), tax sanctions are an action given to taxpayers or tax-related officials who commit violations either intentionally or because they are negligent . Tax sanctions are a guarantee that the provisions of tax laws and regulations will be obeyed. In other words, tax sanctions are a deterrent so that taxpayers do not violate taxation norms .

According to Mardiasmo (2013) Sanctions are a real barrier for the implementation of a regulation that has rights and obligations. Sanctions are a form of non-fulfillment of obligations that have been determined based on laws and derivative regulations. In the tax law there are two kinds of sanctions, namely administrative sanctions and criminal sanctions. There are threats to violations of taxation norms that are threatened with administrative sanctions only, some are threatened with criminal sanctions only, and some are threatened with administrative sanctions and criminal sanctions.

### **Application of E-Samsat**

E-Samsat stands for Electronic Samsat which is closely related to the online system. E-samsat is a motor vehicle payment service made through the Samsat official website or a special Android-based application, vehicle tax payments can also be made through an ATM (Automated Teller Machine). With regard to this service, Samsat collaborates with several national commercial banks such as BNI, BRI, BCA, and BJB. The Samsat Online service makes it easier for taxpayers to carry out their obligation to pay motorized vehicle taxes more practically and quickly . This e-Samsat has been implemented in 7 Provins, namely 7 provinces, namely DKI Jakarta, West Java, East Java, Central Java, Yogyakarta, Banten, and Bali .

### **Requirements for Using the E-Samsat Facility**

1. Taxpayers with vehicle ownership data in accordance with the data in the Samsat Server and Customer Data at the Bank. (NIK on KTP = NIK on Samsat)
2. The vehicle is not blocked by the police, lost, damaged, caught in a crime, or has blocked ownership data (sale and purchase)
3. Taxpayers have bank account numbers and ATM facilities with the same identity as the identity of the vehicle owner whose tax will be paid.
4. Valid for annual vehicle tax payments and annual vehicle registration approval.
5. Vehicles that do not have a payload of 1 year or more
6. Not valid for vehicle tax payments at the same time as a 5-year STNK replacement
7. The period of tax payable is 60 days before the due date
8. Taxpayers are individuals / individuals, not a business entity or foundation or social body.

### Procedures for Using E-Samsat

Payment of motor vehicle tax can be made online after all the requirements above have been met. The following is an explanation of the procedures for paying motor vehicle taxes via online:

1. Open the E-Samsat Site
2. Fill in the Vehicle Data
3. Select the city where the tax note is collected
4. Make a Payment
5. Take Tax Notes at Samsat

### Hypothesis Development

H1 : Knowledge of Tax Regulations has a positive effect on Motor Vehicle Taxpayer Compliance

H2 : Taxpayer awareness has a positive effect on Obligatory Compliance Vehicle tax

H3 : Tax Sanctions have a positive effect on Taxpayer Compliance Motor vehicle

H4 : The implementation of E-Samsat has a positive effect on Taxpayer Compliance Motor vehicle.

## III. RESEARCH METHODS

### Research Strategy

This study uses a survey research method. Survey research is a primary data collection method by giving questions to respondents in writing (Jogiyanto, 2008). In this survey research, information was collected from motorized vehicle taxpayer (PKB) respondents who were registered at the East Jakarta Samsat Joint Office by using a board commissioner.

The data collection tool uses this method, namely sampling the data using a questionnaire that is distributed randomly to the respondents. The answers from the respondents were analyzed based on the questions asked in the response. The questionnaire can be said to be an efficient data collection technique and suitable for use if the number of respondents is large enough and spread over a large area. Questionnaires can be in the form of closed or open questions or statements, can be given to respondents in person or sent by post or the internet. (Sugiyono, 2007)

### Research Population

Population is a generalization area consisting of subjects or objects with certain characters and qualities determined by a researcher to study which then draws a conclusion. The method used in obtaining data by distributing questionnaires is primary.

The population in this study were motorized vehicle taxpayers registered at the East Jakarta Samsat Joint Office. Based on data received from the East Jakarta Samsat Joint Office there are 1,382,659 2-wheeled and 4-wheeled motorized vehicles registered as motor vehicle taxpayers.

### Research Samples

Samples can be interpreted as part or representative of the population. According to (Sugiyono, 2007) the sample is part of the number and characteristics of the population. This sample was taken using accidental sampling or incidental sampling method. Incidental sampling is a technique of determining the sample by chance, that is, the sample is used based on whoever accidentally meets the researcher.

In conducting this research, not all motor vehicle taxpayers became the object of research because there were quite a lot of them, so to determine the number of samples, the Slovin formula according to Riduan (2005: 65), namely:

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

$$n = \frac{1.382.659}{1 + 1.382.659 (10\%)^2} = \frac{1.382659}{1.3826,59} = 100 \text{ (motor vehicle taxpayers)}$$

n = Sample size

e = leeway inaccuracy due to tolerable sampling errors (10%) (Evilla in Muhamad 2008: 181)

It is known that the number of samples in this study were 100 motor vehicle taxpayers who were registered at the East Jakarta Samsat Joint Office based on the number of population and the level of error used.

#### Data and Data Collection Methods

This study uses primary data. Primary data is data that is collected and processed by researchers directly from the subject or object of research. Here, the primary data used is in the form of sampling, namely a questionnaire obtained directly from the object of research.

Data collection method used in this research is the method of field research or survey conducted by way of a review directly in the financial services sector in East Jakarta to obtain primary data conducted through the medium of questionnaires. The questionnaire is the method of data collection is done by way of dividing the list of questions to the respondent that he gives the answers. The measurement scale is an agreement that is used as a reference to determine the length and shortness of the intervals in the measuring instrument (Sugiyono, 2012: 92).

The test scale used in this study is to use the Likeart scale, with the following details :

Score 1 = Strongly Disagree (STS)

Score 2 = Disagree (TS)

Score 3 = Agree (S)

Score 4 = Strongly Agree (SS)

#### Data Analysis Method

The data analysis method used in this research, namely descriptive analysis, is used in a quantitative study to provide an overview of data on the respondent's answer to each variable which can be seen from the value, maximum, minimum, average (mean), and standard deviation. Then the next is the data quality test which includes the reliability test and the validity test used to measure a questionnaire can be said to be realistic and valid or not. Furthermore, the classic assumption test which consists of the normality test is used to test whether in the regression model the confounding or residual variables have a normal distribution, the multicollinearity test is used to test whether the regression is found in correlation between independent variables (independent variables) and the heteroscedasticity test is used to test whether there is a residual variant inequality in the regression model. And the last one is the hypothesis test which consists of multiple regression test, t test and f test which is used to see the magnitude of the influence of the independent variables on the dependent variable which is carried out partially or simultaneously.

### IV. RESEARCH RESULT

#### Descriptive Analysis Test Results

**Table 4.6 : Descriptive Statistical Analysis Results**

	N	Minimum	Maximum	Mean	Std. Deviation
Knowledge of Tax Regulations	100	11	20	16.78	2.186
Taxpayer Awareness	100	11	20	16.54	2.222
Tax Sanctions	100	15	20	18.37	1.228
Application of E-Samsat	100	12	20	17.64	1.636

The Influence of Taxpayer Knowledge About Tax Regulations, Taxpayer Awareness, Tax Sanctions and the Application of E-Samsat on Motor Vehicle Taxpayer Compliance

Motor Vehicle Taxpayer Compliance	100	11	20	16.76	2.462
Valid N (listwise)	100				

Source: Results of Primary Data Processing, 2020

From Table 4.6 above shows the descriptive statistics of each research variable. The results of the respondent's research on the variable knowledge of tax regulations show a minimum value of 11.00, a maximum value of 20.00, an average (mean) of 16.78 with a standard deviation of 2.186. The taxpayer awareness variable shows a minimum value of 11.00, a maximum value of 20.00, an average (mean) of 16.54 with a standard deviation of 2.222. The tax sanction variable shows a minimum value of 15.00, a maximum value of 20.00, an average (mean) of 18.37 with a standard deviation of 1,228. The variable of the application of e-Samsat shows a minimum value of 12.00, a maximum value of 20.00, an average (mean) of 17.64 with a standard deviation of 1.636. And then for the motor vehicle taxpayer compliance variable shows a minimum value of 11.00, a maximum value of 20.00, an average (mean) of 16.78 with a standard deviation of 2.462. So it can be concluded that the lowest average value is in the taxpayer awareness variable, which is 16.54, while the highest average value is in the tax sanction variable, which is 18.37. The lowest standard deviation is in the tax sanction variable, which is 1,228 and the highest standard deviation is in the motor vehicle taxpayer compliance variable, which is 2,462.

### Data Quality Test

#### Reliability Test

**Table 4.7 : Reliability Test Results**

Variable	Cronbach's Alpha	Criteria
Knowledge of Tax Regulations	0,786	Reliability
Taxpayer Awareness	0,773	Reliability
Tax Sanctions	0,714	Reliability
Application of E-Samsat	0,722	Reliability
Motor Vehicle Taxpayer Compliance	0,807	Reliability

Source: Results of Primary Data Processing, 2020

Based on table 4.7, it shows that knowledge of tax regulations has a Cronbach's Alpha value of 0.786, taxpayer awareness variable of 0.773, variable tax sanctions of 0.714, variable application of e-Samsat of 0.722 and variable of motor vehicle taxpayer compliance of 0.807. So it can be concluded that the five variables used in this study are reliable, because each variable has a Cronbach's Alpha greater than 0.60.

#### Validity test

**Table 4.8 : Validity Test Results**

Variable	Indicator	Rhitung Value	Rtabel Value	Sig. (2-tailed)	Imformation
Knowledge of Tax Regulations (X1)	X1.1	0,666	0,1966	0,000	Valid
	X1.2	0,788	0,1966	0,000	Valid
	X1.3	0,670	0,1966	0,000	Valid

	X1.4	0,677	0,1966	0,000	Valid
	X1.5	0,826	0,1966	0,000	Valid
Taxpayer Awareness (X2)	X2.1	0,677	0,1966	0,000	Valid
	X2.2	0,683	0,1966	0,000	Valid
	X2.3	0,733	0,1966	0,000	Valid
	X2.4	0,717	0,1966	0,000	Valid
	X2.5	0,651	0,1966	0,000	Valid
Tax Sanctions (X3)	X3.1	0,769	0,1966	0,000	Valid
	X3.2	0,702	0,1966	0,000	Valid
	X3.3	0,438	0,1966	0,000	Valid
	X3.4	0,373	0,1966	0,000	Valid
	X3.5	0,456	0,1966	0,000	Valid
Application of E-Samsat (X4)	X4.1	0,493	0,1966	0,000	Valid
	X4.2	0,540	0,1966	0,000	Valid
	X4.3	0,456	0,1966	0,000	Valid
	X4.4	0,716	0,1966	0,000	Valid
	X4.5	0,705	0,1966	0,000	Valid
Motor Vehicle Taxpayer Compliance (Y)	X5.1	0,734	0,1966	0,000	Valid
	X5.2	0,862	0,1966	0,000	Valid
	X5.3	0,872	0,1966	0,000	Valid
	X5.4	0,851	0,1966	0,000	Valid
	X5.5	0,752	0,1966	0,000	Valid

Source: Results of Primary Data Processing, 2020

Based on table 4.8 above, it can be concluded that all the questions used in the questionnaire are valid, because the R hitung of each indicator is greater than the R table and the significant level is less than 0.05.

#### Classic assumption test

#### Normality test

**Table 4.9 : Normality Test Results  
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.01384374
Most Extreme Differences	Absolute	.080
	Positive	.080
	Negative	-.077
Statistical Test		.080
Asymp. Sig. (2-tailed) <sup>c</sup>		.120

The Influence of Taxpayer Knowledge About Tax Regulations, Taxpayer Awareness, Tax Sanctions and the Application of E-Samsat on Motor Vehicle Taxpayer Compliance

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Source: Results of Primary Data Processing, 2020

Based on table 4.9 above, it can be concluded that the Asymp. Sig. (2-tailed) of 0.120 is greater than the probability value of 0.05 , so it can be stated that the residual data is normally distributed.

**Multicollinearity Test**

**Table 4.10 : Multicollinearity Test Results**  
**Coefficients<sup>a</sup>**

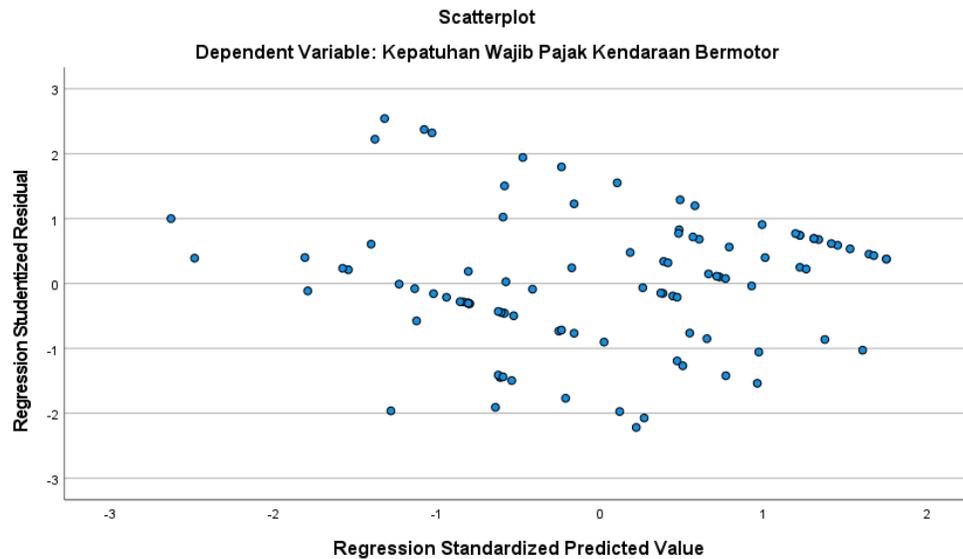
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
	1 (Constant)	4.239	3.424				1.238
Knowledge of Tax Regulations	.315	.127	.279	2.478	.015	.554	1.804
Taxpayer Awareness	.394	.117	.355	3.375	.001	.635	1.576
Tax Sanctions Application of E-Samsat	.013	.202	.006	.064	.949	.691	1.447
	.055	.136	.036	.404	.687	.866	1.154

a. Dependent Variable: Motor Vehicle Taxpayer Compliance  
Source: Results of Primary Data Processing, 2020

Based on Table 4.10 above, it can be concluded that the regression model does not have a multicollinearity problem because the VIF (Variance Inflation Factor) value for all variables has a value of not more than 10 and the variable tolerance value is greater than 0 , 10 . So that the regression model is feasible to use.

### Heteroscedasticity Test

Picture 4.1: Heteroscedasticity Results - Scatterplot Graph



Source: Results of Primary Data Processing, 2020

Based on Figure 4.1 above, the results of the heteroscedasticity test show that the scatterplot graph between SRESID and ZPRED shows a spreading pattern, where the dots spread randomly, either above or below the number 0 on the Y axis. So it can be concluded that heteroscedasticity does not occur in the regression model. , so that the regression model is feasible to be used in predicting motor vehicle taxpayer compliance based on knowledge of tax regulations, taxpayer awareness, tax sanctions and application of e-Samsat.

### Hypothesis Testing

#### Multiple Regression Test Results

Table 4.11 : Result of Determination Coefficient Test (R<sup>2</sup>)  
Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.575 <sup>a</sup>	.331	.303	2.056

a. Predictors: (Constant), Implementation of E-Samsat, Tax Sanctions, Taxpayer Awareness, Knowledge of Tax Regulations

b. Dependent Variable: Motor Vehicle Taxpayer Compliance

Source: Results of Primary Data Processing, 2020

Based on the table 4.11 above, shows the results of the determination coefficient test which has a value of R<sup>2</sup> (Adjusted R Square) from the regression model used to determine how much the contribution of the independent variable to the dependent variable. The higher the coefficient of determination, the higher the ability of the variable to explain the variation of changes in the dependent variable. From the results of the above processing, it can be seen that the R<sup>2</sup> value is 0.331, this means that 33.1% which indicates that motor vehicle taxpayer compliance is influenced

by the variable knowledge of tax regulations, taxpayer awareness, tax sanctions and the application of e-Samsat. The remaining amount of 66 , 9 % are influenced by other variables that have not been investigated in this study.

## T Test Results

**Table 4.12: T Test Results Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.239	3.424		1.238	.219
Knowledge of Tax Regulations	.315	.127	.279	2.478	.015
Taxpayer Awareness	.394	.117	.355	3.375	.001
Tax Sanctions	.013	.202	.006	.064	.949
Application of E-Samsat	.055	.136	.036	.404	.687

a. Dependent Variable: Motor Vehicle Taxpayer Compliance  
Source : Results of Primary Data Processing, 2020

Based on table 4:12 above, the estimation model can be analyzed as follows:

$$KWPKB = 4,239 + 0,315.x1 + 0,394.x2 + 0,013.x3 + 0,055.x4 + e$$

Keterangan :

KWPKB	=	Motor Vehicle Taxpayer Compliance
x1	=	Knowledge of Tax Regulations
x2	=	Taxpayer Awareness
x3	=	Tax Sanctions
x4	=	Implementation of E-Samsat
a	=	Constant
bl	=	Regression Coefficient
e	=	Standard Error

Based on table 4:12 t test results, it can be concluded as follows:

### 1. The Effect of Knowledge of Tax Regulations on Motor Vehicle Taxpayer Compliance

The coefficient of the tax regulation knowledge variable has t count of 2.478> while the t table is sig.  $\alpha = 0,05$  and  $df = nk$ , namely 100 - 5, t table 1.66105 with a significance level of 0.15 which is greater than 0.05 so that  $H_0$  is rejected. This means that knowledge of tax regulations has no effect on motor vehicle taxpayer compliance. Thus the first hypothesis ( $H_1$ ) which states that knowledge of taxation regulations has an effect on motor vehicle taxpayer compliance is not proven.

### 2. The Influence of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance

The coefficient of the taxpayer awareness variable has t count of 3.375> while the t table is sig.  $\alpha = 0,05$  and  $df = nk$ , namely 100 - 5, t table 1.66105 with a significance level of 0.001 which is smaller than 0.05 so that  $H_0$  is accepted. This means that taxpayer awareness affects motor vehicle

taxpayer compliance. Thus the first hypothesis (H2) which states that taxpayer awareness has an effect on motor vehicle taxpayer compliance is proven.

### 3. The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance

The coefficient of the tax sanction variable has a t count of 0.064 > while the t table is sig.  $\alpha = 0,05$  and  $df = nk$ , namely  $100 - 5$ , t table 1.66105 with a significance level of 0.949 which is greater than 0.05 so that  $H_a$  is rejected. This means that tax sanctions have no effect on motor vehicle taxpayer compliance. Thus the first hypothesis (H3) which states that tax sanctions have an effect on motor vehicle taxpayer compliance is not proven.

### 4. The Effect of E-Samsat Application on Motor Vehicle Taxpayer Compliance

The coefficient of the variable application of e-Samsat has t count of 0.404 > while t table with sig.  $\alpha = 0,05$  and  $df = nk$ , namely  $100 - 5$ , t table 1.66105 with a significance level of 0.687 which is greater than 0.05 so that  $H_a$  is rejected. This means that the application of e-Samsat has no effect on motor vehicle taxpayer compliance. Thus the first hypothesis (H4) which states that the application of e-Samsat has an effect on motor vehicle taxpayer compliance is not proven.

## F Test Results

**Table 4.13: Simultaneous Effect Test (F Count)**

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	198.739	4	49.685	11.756	.000 <sup>b</sup>
	Residual	401.501	95	4.226		
	Total	600.240	99			

a. Dependent Variable: Motor Vehicle Taxpayer Compliance

b. Predictors: (Constant), Implementation of E-Samsat, Tax Sanctions, Taxpayer Awareness, Knowledge of Tax Regulations

Source: Results of Primary Data Processing, 2020

The output results above show the calculated F value of 11,756 with a probability of  $0,000 < 0,05$ . So the regression model can be used for decision making or it can be said that knowledge of tax regulations, taxpayer awareness, tax sanctions and the application of e-Samsat have an effect on motor vehicle taxpayer compliance.

## Discussion of Research Results

### The Effect of Knowledge of Tax Regulations on Motor Vehicle Taxpayer Compliance

Based on the table 4.12 above, it can be seen that the tax regulation knowledge variable has a t count of 2.478 > while the t table is sig.  $\alpha = 0,05$  and  $df = nk$ , namely  $100 - 5$ , t table 1.66105 with a significance level of 0.15 which is greater than 0.05 so that  $H_a$  is rejected. This means that knowledge of tax regulations has no effect on motor vehicle taxpayer compliance. Thus the first hypothesis (H1) which states that knowledge of taxation regulations has an effect on motor vehicle taxpayer compliance is not proven. The results of this study indicate that the knowledge of tax regulations does not change the compliance of motor vehicle taxpayers.

### The Influence of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance

Based on the table 4.12 above, it can be seen that the taxpayer awareness variable has a t count of 3.375 > while the t table is sig.  $\alpha = 0,05$  and  $df = nk$ , namely  $100 - 5$ , t table 1.66105 with a significance level of 0.001 which is smaller than 0.05 so that  $H_a$  is accepted. This means that

taxpayer awareness affects motor vehicle taxpayer compliance. Thus the first hypothesis (H2) which states that taxpayer awareness has an effect on motor vehicle taxpayer compliance is proven. The results of this study indicate that the better the taxpayer awareness, the motor vehicle taxpayer compliance also increases.

#### **The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance**

Based on the table 4.12 above, it can be seen that the tax sanction variable has a t count of 0.064> while the t table is sig.  $\alpha = 0,05$  and  $df = nk$ , namely  $100 - 5$ , t table 1.66105 with a significance level of 0.949 which is greater than 0.05 so that  $H_a$  is rejected. This means that tax sanctions have no effect on motor vehicle taxpayer compliance. Thus the first hypothesis (H3) which states that tax sanctions have an effect on motor vehicle taxpayer compliance is not proven. The results of this study indicate that tax sanctions do not change motor vehicle taxpayer compliance.

#### **The Effect of E-Samsat Application on Motor Vehicle Taxpayer Compliance**

Based on the table 4.12 above, it can be seen that the variable application of e-Samsat has a t count of 0.404> while the t table is sig.  $\alpha = 0,05$  and  $df = nk$ , namely  $100 - 5$ , t table 1.66105 with a significance level of 0.687 which is greater than 0.05 so that  $H_a$  is rejected. This means that the application of e-Samsat has no effect on motor vehicle taxpayer compliance. Thus the first hypothesis (H4) which states that the application of e-Samsat has an effect on motor vehicle taxpayer compliance is not proven. The results of this study indicate that the application of e-Samsat does not change motor vehicle taxpayer compliance.

### **V. CONCLUSION, RECOMMENDATION AND LIMITATIONS OF THE RESEARCH**

#### **Conclusion**

This study aims to determine the effect of the variable Tax Regulations Knowledge, Taxpayer Awareness, Tax Sanctions and the Application of E-Samsat on Motor Vehicle Taxpayer Compliance at the Joint Office of East Jakarta Samsat in 2020.

Based on the research results described in the previous chapter, the following conclusions can be drawn :

1. Knowledge of tax regulations has no effect on motor vehicle taxpayer compliance. This shows that whether the taxpayer knows or not regarding the knowledge of tax regulations has no effect on taxpayer compliance in paying motorized vehicle taxes.
2. Taxpayer awareness affects motor vehicle taxpayer compliance. This explains the lower the better awareness of the taxpayer then would the better the taxpayer compliance in paying taxes on motor vehicles.
3. Tax sanctions have no effect on motor vehicle taxpayer compliance. This shows that the presence or absence of tax sanctions has no effect on taxpayer compliance in paying motorized vehicle taxes.
4. The application of e-Samsat has no effect on motor vehicle taxpayer compliance. This shows that the presence or absence of the e-Samsat system has no effect on taxpayer compliance in paying motorized vehicle taxes.

#### **Suggestion**

Based on the above conclusions, suggestions that can be useful for further research can be proposed, namely as follows:

1. It is recommended that the next research uses a direct interview questionnaire method with respondents so that respondents will better understand the questions we mean, so that the data obtained can be more valid.

2. It is suggested for the next research to be able to replace or add other independent variables that have not been discussed in this research.
3. It is suggested for the next research to discuss more broadly about the effect of the application of e-Samsat on taxpayer compliance in paying motor vehicle taxes.

#### **Research Limitations**

1. Researchers cannot assist respondents one by one in filling out the questionnaire, because at one time more than one respondent comes to the Joint Office of Samsat. Therefore, respondents do not understand or are not clear about the questions asked in filling out the questionnaire.
2. In this study, only the variables of knowledge of tax regulations, taxpayer awareness, tax sanctions and the application of e-Samsat were used. Meanwhile, there are many other variables that may affect motor vehicle taxpayer compliance.
3. In this study, researchers only used research data for taxpayers of two-wheeled and four-wheeled motorized vehicles registered at the East Jakarta Samsat Joint Office due to time constraints.

#### **VI. REFERENCE LIST**

- Abdul Asri Harahap. (2004). *Paradigma Baru Perpajakan Indonesia*. Yogyakarta: BPF.
- Abd. Asri Harahap. (2004). *Paradigma Baru Perpajakan Indonesia: Perspektif Ekonomi Politik*, Jakarta: Integrita Dinamika Pres.
- Angraini, Dian and Khairani, Siti. (2015). *Pengaruh Kesadaran Wajib Pajak dan Sanksi Pajak Terhadap Kepatuhan Membayar Pajak Kendaraan Bermotor*.
- Apriliyana, P. (2017). *Pengaruh Tarif Pajak, Kesadaran Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Studi Pada WPOP Samsat Kota Surakarta*.
- Arum Harjanti Puspa. (2012). *Pengaruh Kesadaran Wajib Pajak, Pelayanan Fiskus, dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi yang Melakukan Kegiatan Usaha dan Pekerja Bebas (Studi di Wilayah KPP Pratama Cilacap)*.
- Casal, Sandro. (2016). *Tax Compliance Depends on Voice of Taxpayers*.
- Chusaeri, Y., Daiana, N., & Afifudin. (2017). *Pengaruh Pemahaman dan Pengetahuan Wajib Pajak Tentang Peraturan Perpajakan, Kesadaran Wajib Pajak, Kualitas Pelayanan, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor*, 1–15.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gnap, Jozef & Konecny, Vladimir. (2015). *Motor Vehicle Taxation In The Slovak Republic And Its Impacts In The Context Of Fiscal Decentralization*. Slovakia.
- Jogiyanto. (2008). *Sistem Informasi Keperilakuan*. Yogyakarta: ANDI.
- Komalasari, T. Puput dan Nashih. (2005). *Degree of Tax Payer Compliance and Tax Tariff The Testing on The Impact of Income Types*. Simposium Nasional Akuntansi VIII. 554.

## The Influence of Taxpayer Knowledge About Tax Regulations, Taxpayer Awareness, Tax Sanctions and the Application of E-Samsat on Motor Vehicle Taxpayer Compliance

---

Manik Asri, Wuri. (2009). Pengaruh Kualitas Pelayanan, Biaya Kepatuhan Pajak dan Kesadaran Wajib Pajak pada Kepatuhan Pelaporan Wajib Pajak Badan yang Terdaftar di Kantor Pelayanan Pajak Madya Denpasar.

Mardiasmo. (2013). Perpajakan (Edisi Revisi 2013). Yogyakarta : Andi.

Masari, Ni Made Galih & Suartana, I Wayan. (2019). Effect Of Tax Knowledge, Service Quality, Tax Examination, And Technology Of Compliance Regional Tax Mandatory.

Muliari, N.K., & Setiawan, P. E. (2011). Pengaruh Persepsi Tentang Sanksi Perpajakan Dan Kesadaran Wajib Pajak Pada Kepatuhan Pelaporan Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Denpasar Timur. *Jurnal Ilmiah Akuntansi dan Bisnis*, 6(1), 1-23.

Putri, A. R. S., & Jati, I. K. (2013). Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor Di Denpasar, 2(3), 661–677.

Rahayu. (2010). *Perpajakan Indonesia-Konsep dan Aspek Formal*. Graha Ilmu. Jakarta.

Resmi, S. (2014). *Perpajakan Teori dan Kasus*. Jakarta: Salemba Empat.

Samudra, A. A. (2015). *Perpajakan di Indonesia Keuangan, Pajak, dan Retribusi Daerah*. Jakarta: Rajawali Pers.

Siti Kurnia Rahayu. (2010). *Perpajakan Indonesia*. Yogyakarta: Graha Ilmu

Sugiyono. (2007). *Statistika untuk Penelitian*. Jawa Barat: Alfabeta.

Susanti, Niken Apriliana. (2018). Pengaruh Pengetahuan Perpajakan, Sosialisasi Perpajakan, Kesadaran Wajib Pajak, Sanksi Pajak, dan Penerapan E-Samsat Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor (Studi Kasus pada Wajib Pajak Kendaraan Bermotor di Kabupaten Sleman).

Susilawati, K. E., & Budiarta, K. (2013). Pengaruh kesadaran wajib pajak, pengetahuan pajak, sanksi perpajakan dan akuntabilitas pelayanan publik pada kepatuhan wajib pajak kendaraan bermotor. *E-Jurnal Akuntansi Universitas Udayana*, 2, 345–357.

Tjahjono, Achmad & Husein, M. Fahri. (2005). *Perpajakan Edisi 3*. Yogyakarta: Upp Amp Ykpn.

Utama, I Wayan Mustika. (2013). Pengaruh Kualitas Pelayanan, Sanksi Perpajakan dan Biaya Kepatuhan Terhadap Kepatuhan Wajib Pajak.

Wardani, D. K., & Rumiyatun, R. (2017). Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, Sanksi Pajak Kendaraan Bermotor, Dan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Akuntansi*, 5(1), 15.

Widayanti dan Nurlis. 2010. Faktor-Faktor yang Mempengaruhi Kemauan untuk Membayar Pajak WPOP yang Melakukan Pekerjaan Bebas. (Studi Kasus pada KPP Pratama Gambir Tiga). *Simposium Nasional Akuntansi 13*.

Winasari, Anggi. (2020). Pengaruh Pengetahuan, Kesadaran, Sanksi dan Sistem E-Samsat Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Kabupaten Subang (Studi Kasus Pada Kantor Samsat Subang).

Wulandari, T. (2015). Pengaruh Sosialisasi Perpajakan, Pengetahuan Perpajakan, dan Kualitas Pelayanan terhadap Kepatuhan Wajib Pajak dengan Kesadaran Wajib Pajak sebagai Variabel Intervening (Studi pada KPP Pratama Pekanbaru Senapelan). *Jom Fekon*, 2(2).

Yolani, I. M., Djatikusuma, E. S., & Sugara, K. (2014). Pengaruh Penerapan Sistem Pembayaran Pajak Kendaraan Bermotor Melalui ATM terhadap Kepuasan Wajib Pajak Kendaraan Bermotor yang Menggunakan ATM (Studi Kasus di Kantor Samsat Palembang), (x), 1–11.

Yuniar, A. (2017). Lebih Mudah Bayar Pajak Online, Begini Cara Lengkapnya. Retrieved January 4, 2018.

