

Factors Affecting Taxpayer Compliance in Paying Motor Vehicle Taxes

(Case study on Motor Vehicle Taxpayers at the Joint Office of SAMSAT East Jakarta)

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Abstract – *This study aims to analyze the effect of taxpayer awareness, taxpayer knowledge, modernization of tax administration systems, and tax sanctions on taxpayer compliance in paying motorized vehicle taxes. This study uses secondary data obtained based on the Motor Vehicle Tax data report at the SAMSAT East Jakarta Joint Office, and primary data obtained through a questionnaire. The population in this study were motor vehicle taxpayers, especially two-wheelers registered at the Joint Office of SAMSAT, East Jakarta.*

This study uses the incidental sampling method in collecting data and uses multiple linear regression analysis tools with SPSS 25.0 as a tool. The results in this study state that taxpayer awareness and tax sanctions have a significant effect on taxpayer compliance in paying motorized vehicle taxes at the Joint Office of SAMSAT, East Jakarta. Meanwhile, knowledge of taxpayers and the modernization of the tax administration system has no and insignificant effect on taxpayer compliance in paying motorized vehicle taxes at the SAMSAT East Jakarta Joint Office.

Keywords: *taxpayer awareness, taxpayer knowledge, modernization of tax administration system, tax sanctions.*

1. Introduction

The more rapid the development of the times makes all levels of society become increasingly motivated to be able to meet all their needs. One of them is the need for transportation. Transportation such as motorized vehicles is no longer a luxury item for the community, but has become a basic necessity for them in carrying out their daily activities. This causes the level of people's purchasing power for motorized vehicles to fulfill the need for transportation to increase.

According to DKI Jakarta Transportation Statistics data in 2018, the growth of motorized vehicles during 2012-2016 reached 5.35 percent. If broken down by vehicle type, passenger cars experienced the highest growth at 6.48 percent per year. After that, motorbikes experienced a growth of 5.30 percent per year, load cars grew by 5.25 percent per year, buses experienced a decrease by 1.44 percent per year, and special vehicles experienced a growth of 2.32 percent per year.

The development of the number of motorized vehicles is increasing, of course, in line with the number of motor vehicle taxpayers who increase every year. This will certainly have a positive impact on local governments, because with the higher level of ownership and users of motorized vehicles, it is hoped that the taxes received by the regions will also increase. An increase in motor vehicle tax revenue in an area is certainly in line with the level of taxpayer compliance in paying motor vehicle tax. However, in reality there are still many taxpayers who do not comply with their obligations. Considering that this tax is a source of regional income with a large potential (Kemala, 2015).

The lack of compliance with taxpayers in paying motorized vehicle taxes is the reason for not optimal tax revenue. This non-compliance can be seen at the end of 2019, as many as 5.1 million vehicles in DKI Jakarta have not validated their STNK and have not paid their vehicle tax. The agency that handles the payment of Motor Vehicle Tax (PKB) is the DKI Jakarta Regional Revenue Agency through the Joint Office of the One-Stop Single Administration System (SAMSAT) which is a collaboration of three related agencies, namely the DKI Jakarta Regional Revenue Agency, the Indonesian National Police and PT Jasa Raharja (Chairunnisa, 2019).

According to the Central Statistics Agency, East Jakarta is the city with the largest area and the most populous population in DKI Jakarta. The population of motorized vehicles in East Jakarta during 2018-2019 reached 2.6 million units. This number includes four-wheeled vehicles or more, around 1 million units, and 1.6 million units of two-wheeled vehicles. However, the Head of the East Jakarta Samsat PKB and BBNKB Unit, Iwan Syaefuddin, informed that around 1.2 million motorized vehicles in his area are still tax delinquent. In response to this, his party is currently conducting data cleaning for motorized vehicles that have not re-registered. One way, he coordinates with the police and raharja services, together with the sub-district and village head in East Jakarta to send a summons to the address of the vehicle owner (Kumparan Editorial, 2019).

In increasing taxpayer compliance, a taxpayer needs to be aware of his obligations in paying taxes. Taxpayer awareness can be seen from the seriousness and desire of taxpayers to fulfill their tax obligations which is shown in the taxpayer's understanding of the tax function and the seriousness of the taxpayer in paying taxes. (Astana and Merkusiwati, 2017).

In addition, it is also necessary to have an understanding and knowledge of taxation by taxpayers in paying taxes, a taxpayer needs knowledge related to taxation, especially basic knowledge such as self-registration, filling out forms, paying taxes owed, and reporting tax obligations. (Putra and Jati, 2017).

In order to improve taxpayer compliance, the government has made efforts to renew the tax administration system followed by the development of the times, especially in the digital era. The government created an innovation in paying taxes called the modernization of the tax administration system which has been implemented by the government through various innovations that are directly oriented to taxpayers to make it easier for taxpayers to fulfill their tax obligations in the motor vehicle sector such as Samsat Assistant, Samsat Gerai / Corner / Payment Point / Outlets, Samsat Drive Thru, Mobile Samsat, Samsat Delivery Order / Door To Door, E-Samsat, and other Samsat developments in accordance with technological advances and community expectations. (Oknawati, 2016).

Not only in terms of modernizing the tax administration system, but laws related to taxation violations must be enforced fairly, firmly, and consistently, namely by violating administrative sanctions for taxpayers who are in arrears in their tax payments. (Kirana et al., 2019).

Based on these problems, the researchers are interested in carrying out research with the title **"Factors Affecting Taxpayer Compliance in Paying Motor Vehicle Taxes (Studies on**

Taxpayers at the Joint Office of SAMSAT East Jakarta)". The research is focused on two-wheeled motor vehicle taxpayers.

2. THEORETICAL BASIS

2.1. Attribution Theory

Attribution theory was first discovered by Fritz Heider (1958). According to Robbins, S.P and Judge (2015: 104), attribution theory is a theory that explains when we observe an individual's behavior, we try to determine whether it is caused by internal or external factors. Behavior caused by internal factors is behavior that is within the control of the individual, while behavior caused by external factors is that the individual's attitude is influenced from outside, the individual is forced to behave because of something. The determination of the causes depends on three factors, among others; specificity, consensus, consistency.

2.2. Definition and Elements of Tax

According to Mardiasmo (2018: 3) the definition of tax according to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures in Article 1 Paragraph 1 reads that tax is an obligatory contribution to the state owed by an individual or a body that is coercive based on law, without receiving direct compensation and being used for state needs for the greatest welfare of the people.

2.3. Tax Grouping

According to Mardiasmo (2018: 7-8), the types of taxes are grouped into three parts, namely:

1. By category: Direct tax and indirect tax.
2. By their nature: Objective Tax and Subjective Tax.
3. According to collection agencies: Central Tax and Local Tax

2.4. Local Tax

According to Law Number 28 Year 2009 Article 1 Number 10 concerning PDRD, regional taxes are mandatory contributions to regions owed by private persons or entities that are compelling under law, without receiving direct compensation and used for regional needs for the amount of -the amount of prosperity of the people.

2.5. Type of Taxes and Local Tax Objects

According to Mardiasmo (2018: 5) local taxes are divided into two parts, namely as follows:

1. Provincial Tax, consisting of:
Motor Vehicle Tax, Motor Vehicle Title Transfer Fee, Motor Vehicle Fuel Tax, Surface Water Tax, and Cigarette Tax.
2. Regency / City Tax, consisting of:
Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Non-Metal Mineral and Rock Tax, Parking Tax, Groundwater Tax, Swallow's Nest Tax, Rural and Office Land and Building Tax, Land and Building Acquisition Tax .

2.6. Vehicle Tax

According to Regional Regulation Number 2 of 2015 amending Regional Regulation Number 8 of 2010 concerning Motor Vehicle Tax, motorized vehicles 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 motorbikes or other equipment that functions to change a source. certain energy power becomes the moving power of the motorized vehicle concerned, including heavy equipment and large equipment which in its operation uses wheels and motors that are not permanently attached as well as motorized vehicles operated on water. Motor vehicle tax is subject to tax on ownership and / or control of motorized vehicles (Regional Tax and Retribution Bodies).

2.6.1. Motor Vehicle Tax Object

According to the DKI Jakarta Provincial Tax and Retribution Agency:

1. Objects for Motor Vehicle Tax are ownership or control of motorized vehicles.
2. Included in the definition of "motorized vehicle"
 - a. Wheeled motorized vehicles and their trailers, which are operated on all types of land roads.
 - b. Motorized vehicles operated in water with a gross content size of GT 5 (five Gross Tonnage) to GT 7 (seven Gross Tonnage).
3. Vehicles that are excluded:
 - a. Train
 - b. Motorized vehicles that are solely used for the purposes of national defense and security.
 - c. Motorized vehicles owned and / or controlled by embassies, consulates, representatives of foreign countries with reciprocal interests and international institutions that obtain tax exemption from the government.
 - d. Motorized vehicles owned and / or controlled by manufacturers or importers which are solely provided for exhibition purposes and not for sale.

2.6.2. Motor Vehicle Tax Subject

According to the DKI Jakarta Provincial Tax and Retribution Agency, the subject of motor vehicle tax is:

1. An individual who owns or controls a motor vehicle.
2. Entities / companies that own or control motorized vehicles.

2.6.3. Motor Vehicle Tax Basis

According to the DKI Jakarta Provincial Tax and Retribution Agency:

1. The basis for imposition of Motor Vehicle Tax is the result of multiplication of 2 (two) main elements:
 - a. Motor Vehicle Sales Value (NJKB).
 - b. The weight that reflects the relative level of road damage and / or environmental pollution due to motorized vehicle use.
2. The basis for the imposition of special taxes on motorized vehicles used outside public roads, including heavy equipment and large equipment as well as water vehicles, is the Motor Vehicle Sales Value (NJKB).
3. The Selling Value of Motor Vehicles (NJKB) is determined based on:
 - a. General Market Price for a motor vehicle.
 - b. General Market Price in the first week of December of the previous Tax Year.
 - c. Average prices obtained from various accurate data sources.

4. If the General Market Price of a motor vehicle is unknown, the Motor Vehicle Selling Value (NJKB) can be determined based on:
 - a. The price of a motor vehicle with the same cylinder contents and / or power unit
 - b. Use of motorized vehicles for public or private
 - c. The price of a motor vehicle with the same motor vehicle brand
 - d. The price of a motorized vehicle with the same year of manufacture of the motor vehicle
 - e. Prices of motorized vehicles with motorized vehicle makers
 - f. The price of a motorized vehicle with a similar motor vehicle
 - g. The price of motorized vehicles is based on the Import Declaration (PIB) document
5. Weight is expressed in a coefficient whose value is 1 (one) or greater than 1 (one), with the following understanding:
 - a. The coefficient is equal to 1 (one) means that road damage and / or environmental pollution caused by the use of such motorized vehicles is considered to be within tolerance limits.
 - b. A coefficient greater than 1 (one) means that the use of the motor vehicle is considered to have exceeded the tolerance limit
6. Weight is calculated based on:
 - a. Axle pressure, which is differentiated on the basis of the number of axles / axles, wheels and weight of the motor vehicle
 - b. Types of motor vehicle fuels are differentiated according to diesel, gasoline, gas, electricity, solar power, or other types of fuel
 - c. Type, use, year of manufacture, and characteristics of motor vehicle engines differentiated by type of engine 2 (two) or 4 (four) stroke, and cylinder content.
7. The basic calculation for the imposition of Motor Vehicle Tax (PKB) is stated in a table determined by the Minister of Home Affairs after receiving consideration from the Minister of Finance.
8. The basic calculation for the imposition of Motor Vehicle Tax is reviewed annually. Judging from the payment, Motor Vehicle Tax (PKB) is divided into two types, namely:
 - a. Annual Motor Vehicle Tax
Annual Motor Vehicle Tax is a routine tax that must be paid annually, just like Income Tax (PPh).
 - b. Five Year Motor Vehicle Tax
Five Year Motor Vehicle Tax is a routine tax that must be paid every five years. This tax is indicated by the change of vehicle number plates and vehicle registration. Especially for the five-year PKB, each taxpayer must come to the SAMSAT office to make payments, this is because the five-year PKB payments cannot be made via e-SAMSAT.

2.6.4. Motor Vehicle Tax Rate

According to the DKI Jakarta Provincial Tax and Retribution Agency:

1. Ownership of one motorized vehicle by an individual is set at 2%, and an increase of 0.5% for each additional motor vehicle (progressive tax rate) as follows:
 - a. For second motor vehicle ownership, 2.5% (two point five percent)
 - b. For third motor vehicle ownership, 3% (three percent)
 - c. For fourth motor vehicle ownership, 3.5% (three point five percent)
 - d. For fifth motor vehicle ownership, 4% (four percent)
 - e. For the sixth motor vehicle ownership, 4.5% (four point five percent)
 - f. For seventh motor vehicle ownership, 5% (five percent)
 - g. For the eighth motor vehicle ownership, 5.5% (five point five percent)
 - h. For the ownership of a ninth motorized vehicle, 6% (six percent)
 - i. For the tenth motorized vehicle ownership, 6.5% (six point five percent)
 - j. For the eleventh motor vehicle ownership, 7% (seven percent)

- k. For the twelfth motor vehicle ownership, 7.5% (seven point five percent)
 - l. For thirteenth motor vehicle ownership, 8% (eight percent)
 - m. For the fourteenth motor vehicle ownership, 8.5% (eight point five percent)
 - n. For fifteenth motor vehicle ownership, 9% (nine percent)
 - o. For the sixteenth motor vehicle ownership, 9.5% (nine point five percent)
 - p. For seventeenth motor vehicle ownership, 10% (ten percent)
2. Ownership of motorized vehicles by the tax rate agency is 2% (two percent)
 3. Motor Vehicle Tax Rates for:
 - a. TNI / POLRI, Central Government and Regional Government, set at 0.50% (zero point fifty percent)
 - b. Public transportation, ambulance, hearse and fire engines, 0.50% (zero point fifty percent)
 - c. Religious social, social and religious institutions by 0.50% (zero point fifty percent)
 4. The Tariff for Motor Vehicle Tax for heavy equipment and large equipment is set at 0.20% (zero point twenty percent)

Apart from tax fees, there are also other costs outside of taxes (usually listed in the STNK) that will be charged when paying taxes:

- a. BBN KB (Transfer of Motor Vehicle Title Fee), the amount is 10% of the vehicle price or the invoice price for new and used vehicles of 2/3 motor vehicle tax.
- b. PKB, the amount is 1.5% of the selling value of the vehicle and is decreasing every year due to the depreciation of the selling value.
- c. SWDKLLJ (Mandatory Road Traffic Accident Funds Contribution), managed by Jasa Raharja for IDR 35,000 for motorbikes and IDR 143,000 for cars.
- d. Administration fee if you change the number plate (every 5 years) or change the name, but for new vehicles this fee is not charged.
- e. Motor Vehicle Tax Fines, if the validity period of the STNK has not been extended (will be subject to PKB and SWDKLLJ fines).
 - PKB fines are 25% per year.
 - The SWDKLLJ fine is IDR 23,000 for two-wheeled vehicles and IDR 100,000 for four-wheeled vehicles.

2.6.5. How to Calculate Motor Vehicle Tax

According to the DKI Jakarta Provincial Tax and Retribution Agency, the principal amount of Motor Vehicle Tax owed is calculated by:

MVT = Tax Imposition Base x Tax Percentage

MVT = (Motor Vehicle Sales Value x Weight) x Tax Percentage

2.6.6. Taxation for Motor Vehicles

According to the DKI Jakarta Provincial Tax and Retribution Agency:

1. Motor Vehicle Tax is imposed for a tax period of 12 (twelve) consecutive months commencing from the registration of the motor vehicle.
2. Motor Vehicle Tax shall be paid in advance.
3. For Motor Vehicle Tax which due to force majeure, the tax period is less than 12 (twelve) months, a refund may be made of the tax paid for the portion of the tax period that has not been passed.
4. Further provisions regarding the procedures for implementing restitution are regulated in a Governor Regulation.

2.6.7. When Motor Vehicle When is Payable

According to the DKI Jakarta Provincial Tax and Retribution Agency, taxes are payable at the time of ownership or control of a motorized vehicle.

2.7. Taxpayer Compliance

According to the General Dictionary of Indonesian in Siti Kurnia Rahayu (2013: 138) obedience means submitting or obeying the teachings or rules. Based on this understanding, we can give the understanding that compliance in taxation means obedience, compliance in implementing taxation provisions. Compliant taxpayers are taxpayers who are obedient and fulfill and carry out tax obligations in accordance with the provisions of taxation legislation.

2.8. Taxpayer Awareness

According to the General Indonesian Dictionary, consciousness is a state of knowing, understanding and feeling. The awareness to comply with the provisions of the taxation regulations in force certainly concerns the factors of whether these provisions have been known, recognized, appreciated and obeyed. If someone only knows, it means that the taxpayer's awareness is still low. Taxpayer awareness is a condition in which taxpayers know, understand, and implement taxation provisions properly and voluntarily.

The results of previous research conducted by Bieattant and Raharjo (2018), Astana and Merkusiwati (2017), Putra and Jati (2017), Wardani and Asis (2017), Nirajenani and Aryani (2017) show that taxpayer awareness has a significant effect on taxpayer compliance. , so that the following hypothesis can be formulated:

H1: Taxpayer awareness has a significant effect on taxpayer compliance

2.9. Taxpayer Knowledge

According to the Big Indonesian Dictionary (2008), knowledge means everything that is known, cleverness, or everything that is known with respect to a subject (subject). Knowledge is associated with everything that is known to be related to the learning process. For example, existing knowledge in the subject of a curriculum at school.

Tax knowledge is information that can be used by taxpayers as a basis for acting, making decisions and for taking certain directions or strategies in relation to the implementation of their rights and obligations in the field of taxation.

The results of previous research conducted by Kirana et al. (2019), Bieattant and Raharjo (2018), Putra and Jati (2017), Nirajenani and Aryani (2017), Amanamah (2016) show that taxpayer knowledge has a significant effect on taxpayer compliance, so the following hypothesis can be formulated:

H2: Taxpayer's Knowledge Has a Significant Effect on Motor Vehicle Taxpayer Compliance

2.10. Modernization of the Tax Administration System

The modern tax administration system is the application of a tax administration system that has improved or improved its performance, either individually, in groups or institutionally (Kirana, 2019).

The results of previous research conducted by Kirana et al. (2019), and Wardani and Asis (2017) show that the tax administration system has a significant effect on taxpayer compliance, so the following hypothesis can be formulated:

H3: Modernization of the Tax Administration System has a Significant Effect on Motor Vehicle Taxpayer Compliance.

2.11. Tax Sanction

Mardiasmo (2018: 62-68) explains that taxation sanctions are a guarantee that the provisions of taxation legislation (taxation norms) will be obeyed / obeyed / obeyed. Or in other words, tax sanctions are a deterrent (preventive) so that taxpayers do not violate taxation norms.

The results of previous research conducted by Kirana et al. (2019), Biattant and Raharjo (2018), Putra and Jati (2017), Nirajenani and Aryani (2017), Subroto (2017) show that tax sanctions have a significant effect on taxpayer compliance, so the following hypothesis can be formulated:

H4: Tax Sanctions Have a Significant Effect on Motor Vehicle Taxpayer Compliance

3. RESEARCH METHODS

3.1. Population and Research Sample

The population used in this study were motor vehicle taxpayers, especially two-wheelers registered at the Joint Office of SAMSAT, East Jakarta.

The sampling technique used in this study was incidental sampling and the calculation used the Slovin formula with a level of 10%. Incidental Sampling is a sampling technique based on chance, that is, anyone who accidentally or incidentally meets the researcher can be used as a sample, if it is considered that the person who happens to be met is suitable as a data source (Sugiyono, 2017). Respondents can be said to be suitable if they meet the criteria as taxpayers of motorized vehicles, especially two-wheelers who are in the SAMSAT area of East Jakarta.

The Slovin formula is a formula used to determine the amount of sampling to be used (Sugiyono, 2017). The calculation of the number of samples used the Slovin formula with alpha of 10% or 0.1%. According to data from the SAMSAT East Jakarta tax revenue sector, there are 1,623,912 taxpayers for motorized vehicles, especially two-wheelers registered at SAMSAT East Jakarta. Then the number of samples in this study are:

$$n = \frac{1.623.912}{1+1.623.912 (0,1)^2} = 99,9 \text{ rounded up to } 100 \text{ samples}$$

3.2. Data and Data Collection Methods

The types of data used in this study are secondary data and primary data. Secondary data in this study comes from a report made by the Tax Office of the East Jakarta SAMSAT Office, the data is in the form of two-wheeled motor vehicle taxpayers registered at the SAMSAT East Jakarta Office. Meanwhile, primary data were obtained directly from respondents through distributing questionnaires to taxpayers who were paying motor vehicle tax, especially two-wheelers at the SAMSAT Joint Office in East Jakarta.

The data collection method in this study was carried out by survey analysis method. The survey analyst approach method in this research is carried out by: in secondary data, the researcher reads and quotes the SAMSAT East Jakarta Motor Vehicle Tax report data related to the issues discussed, while in the primary data the researcher distributes questionnaires to motor vehicle taxpayers, especially two-wheelers who is paying Motor Vehicle Tax (PKB) at the Joint Office of SAMSAT, East Jakarta.

The type of questionnaire that the author uses in this study is a closed questionnaire, which is a questionnaire presented in such a way that the respondent only needs to mark (□) in the appropriate column or place that has been provided. In addition, in making the questionnaire, of course, you must pay attention to determining the rating scale to see a general description of the characteristics of the respondent as well as the respondent's assessment of each variable in the questionnaire. In this study, researchers used a Likert scale.

The form of the Likert scale used in this study is a checklist. The answer to each instrument item that uses the Likert scale has a gradient from very positive to very negative which can be in the following words:

Table 1
Likert Scale Score

Statement		Score
SA	Strongly Agree	5
A	Agree	4
D	Doubtful	3
D	Disagree	2
TD	Totally Disagree	1

Sumber: Sugiyono (2017)

The validity test is used to measure whether a questionnaire is valid or not, a questionnaire is said to be valid if the statement in the questionnaire is able to reveal something to be measured in the questionnaire.

3.3. Operational Variables

Table 2
Operational Variables Grays

Variables	Indicator	Item Number for Question
Taxpayer Compliance	1. Fulfill tax obligations in accordance with applicable regulations	1,2
	2. Timeliness in fulfilling tax obligations	3
	3. Arrears against motor vehicle taxes	4,5
	4. Sanction for violation of tax regulation	6,7
Source: Kirana (2019)		
Taxpayer Awareness	1. Awareness of tax rights and obligations to meet tax obligations	1,2
	2. Public trust in paying taxes for state and regional financing	3
	3. Encourage yourself to pay taxes voluntarily	4,5,6
Source: Wardani dan Asis (2017)		

Taxpayer Knowledge	1. General Provisions and Tax Procedures	1,2
	2. Taxation function	3,4
	3. Fulfillment of Taxation Obligations	5,6
	4. Tax Sanctions	7,8
	5. Tax Socialization	9
	Source: Kirana (2019)	
Modernization of the Tax Administration System	1. Purpose	1
	2. Efficiency	2
	3. Convenience	3,4
	4. Accessibility	5
	5. Effectiveness	6,7
	6. Accuray of Information	8
	Source: Kirana (2019)	
Tax Sanction	1. Purpose of Tax Sanctions	1,2
	2. Sanctions for motor vehicle taxpayers	3,4
	3. Provisions for applying tax sanctions	5
	4. Imposition of strict sanctions on taxpayers	6,7
	5. Effects of sanctions on taxpayers	8,9
	Source: Kirana (2019)	

4. THE RESULT

4.1. DATA QUALITY TEST

4.1.1. Reliability Test Result

Table 3
Reliability Test Result

Variable	Cronbach's Alpha	Information
Taxpayer Awareness	0.728	Reliabel
Taxpayer Knowledge	0.792	Reliabel
Modernization of the Tax Administration System	0.771	Reliabel

Tax Sanction	0.856	Reliabel
Taxpayer Compliance	0.773	Reliabel

Source: Output SPSS (processed data, 2020)

Thus it can be concluded that all research instruments can be said to be reliable because they have Cronbach's alpha greater than 0.70. This shows that each statement item used as a research instrument is able to obtain consistent data, which means that if the statement is submitted again, an answer that is relatively the same as the previous answer will be obtained.

4.2. Classic Acumtion Test

4.2.1. Normality Test

Table 4
Kolmogorov-Smirnov Non-Parametic Test Result

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.78965467
Most Extreme Differences	Absolute	.099
	Positive	.065
	Negative	-.099
Test Statistic		.099
Asymp. Sig. (2-tailed)		.076^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Output SPSS (processed data, 2020)

Based on the Kolmogorov-Smirnov non-parametric test table, it shows a statistical test of 0.099 and significant at 0.076, this means that the data meets the normality test because it has a significant value greater than 0.05 and is normally distributed.

4.2.2. Multicollinearity Test Result

Table 5
Multicollinearity Test Result

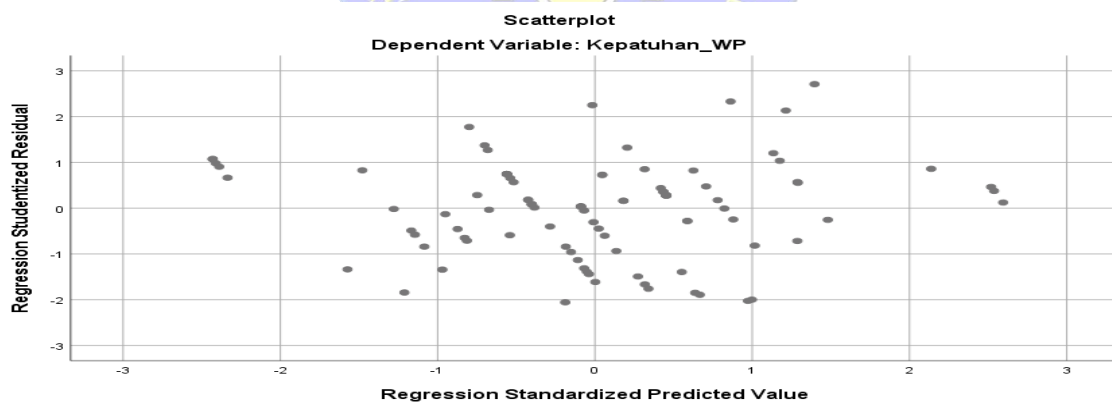
Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.276	1.143		.241	.810		
	Awareness_TP	.450	.037	.424	12.254	.000	.469	2.134
	Knowledge_TP	.002	.030	.003	.079	.937	.563	1.775
	Modernization_TAS	-.067	.042	-.052	-1.606	.112	.542	1.846
	Tax Sanction	.521	.027	.641	19.271	.000	.508	1.970

a. Dependent Variable: Compliance_TP

Source: Output SPSS (processed data, 2020)

Based on the table above, it can be seen that each of the independent variables has a VIF value of not more than 10 and a tolerance value of more than 0.10. So it can be concluded that between each independent variable there is no multicollinearity symptom in the regression model.

4.2.3. Heteroscedasticity Result Test



Picture 1
Scatterplot Chart Heteroscedasticity

Source: Output SPSS (processed data, 2020)

Berdasarkan grafik *scatterplot* pada gambar diatas dapat dilihat bahwa titik-titik menyebar secara acak, serta tersebar baik diatas maupun dibawah angka nol pada sumbu Y. Hal ini dapat

diasumsikan bahwa tidak terjadi heteroskedastisitas pada model regresi, sehingga model regresi layak dipakai.

4.3. Data Analysis Test Result

4.3.1. Multiple Linear Regression Test Result

Table 6
Multiple Linear Regression Test Result

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.276	1.143		.241	.810
	Awareness_TP	.450	.037	.424	12.254	.000
	Knowledge_TP	.002	.030	.003	.079	.937
	Modernization_TAS	-.067	.042	-.052	-1.606	.112
	Tax Sanction	.521	.027	.641	19.271	.000

a. Dependent Variable: Compliance_TP

Source: Output SPSS (processed data, 2020)

Based on the regression output above, the regression equation model can be determined as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

$$CTP = 0,276 + 0,450 ATP + 0,002 KTP - 0,067 MTAS + 0,521 TS + e$$

The regression equation shows a constant value of 0.276. This means that without independent variables (taxpayer awareness, taxpayer knowledge, modernization of tax administration systems, and tax sanctions), motor vehicle taxpayer compliance has reached a value of 0.276.

4.3.2. t Test Result

Table 7
t Test Result

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		

1	(Constant)	.276	1.143		.241	.810
	Awareness_TP	.450	.037	.424	12.254	.000
	Knowledge_TP	.002	.030	.003	.079	.937
	Modernization_TAS	-.067	.042	-.052	-1.606	.112
	Tax Sanction	.521	.027	.641	19.271	.000
a. Dependent Variable: Compliance_TP						

Source: Output SPSS (processed data ,2020)

Based on the table above, it can be explained as follows:

The number of respondents was 100 ($n = 100$), the variable was 5 ($k = 5$), and Degree Of Freedom ($df = nk$ or $100-5 = 95$, with $df = 95$ and a significant level of 0.05 ($\alpha = 5\%$), then the t table can be determined using Microsoft Excel with the Insert Function formula:

$T_{table} = TINV$ (probability, deg freedom)

= $TINV$ (5%; 100)

T table = 1.98609

1. Based on the test results listed in the table above by using multiple linear regression analysis, the results are:
2. 1. Consciousness of taxpayers obtained tcount of 12.254, which means that it is greater than the t-table value of 1.98609 or ($t_{count} > t_{table}$). The significance value in the table above is 0.000, which means it is smaller than 0.05, so it can be concluded that taxpayer awareness has a significant effect on taxpayer compliance in paying motor vehicle tax at the SAMSAT East Jakarta Joint Office.
3. 2. Knowledge of taxpayers obtains a tcount of 0.079, which means it is smaller than the t-table value of 1.98609 or ($t_{count} < t_{table}$). The significance value in the table above is 0.937, which means it is greater than 0.05, so it can be concluded that taxpayer knowledge has no and insignificant effect on taxpayer compliance in paying motor vehicle tax at the Joint Office of SAMSAT, East Jakarta.
4. 3. Modernization of the tax administration system obtained a tcount of -1.606, which means it is smaller than the t-table value of 1.98609 or ($t_{count} < t_{table}$). The significance value in the table above is 0.112 which means it is greater than 0.05, so it can be concluded that the modernization of the tax administration system has no and insignificant effect on taxpayer compliance in paying motorized vehicle taxes at the SAMSAT East Jakarta Joint Office.
5. 4. Tax sanctions get a value of 19.271, which means that it is greater than the value of t table which is 1.98609 or ($t_{count} > t_{table}$). The significance value in the table above is 0.000, which means it is smaller than 0.05, so it can be concluded that tax sanctions have a significant effect on taxpayer compliance in paying motor vehicle taxes at the Joint Office of SAMSAT, East Jakarta.

4.3.3. Coefficient of Determination Test Result (r^2)

Tabel 8
Coefficient of Determination Test Result (r^2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.973 ^a	.947	.944	.80611
a. Predictors: (Constant), Tax_Sanction, Knowledge_TP, Modernization_TAS, Awareness_Tp				
b. Dependent Variable: Compliance_WP				

Source: Ouput SPSS (processed data, 2020)

The model summary table above shows the Adjusted R Square value of 0.944 or 94.4%. This means that the variables of taxpayer awareness, taxpayer knowledge, modernization of tax administration systems, and tax sanctions affect taxpayer compliance by 94.4%. Meanwhile, the remaining 0.056 or 5.6% is explained by other variables not examined.

5. CONCLUSION

5.1. Conclusion

1. The results of this study indicate that the taxpayer awareness variable has a significant effect on taxpayer compliance in paying motor vehicle taxes at the Joint Office of SAMSAT, East Jakarta. This means that taxpayers have good internal control so that taxpayers are obedient in paying motorized vehicle taxes.
2. The results of this study indicate that the taxpayer knowledge variable has no and insignificant effect on taxpayer compliance in paying motorized vehicle taxes at the Joint Office of SAMSAT, East Jakarta. This means that the knowledge possessed by taxpayers does not affect taxpayer compliance in paying motorized vehicle taxes.
3. The results of this study indicate that the tax administration system modernization variable has no and insignificant effect on taxpayer compliance in paying motorized vehicle taxes at the Joint Office of SAMSAT, East Jakarta. This means that the modernization of the existing tax administration system is still ineffective in making taxpayers obedient in paying motor vehicle taxes due to the limited information obtained by taxpayers.
4. The results of this study indicate that the tax sanction variable has a significant effect on mandatory compliance in paying motorized vehicle tax at the Joint Office of SAMSAT, East Jakarta. This means that the effect of sanctions that have been set by the government has succeeded in making taxpayers obedient in paying motor vehicle taxes.

5.2. Suggestion

Based on the results of research and data processing, the authors have several suggestions that can be used to support future research, namely:

1. According to the research results, taxpayer awareness has a significant effect on taxpayer compliance in paying motorized vehicle taxes. It is hoped that things like this can continue to be

maintained by taxpayers and are expected to influence taxpayers who are not yet obedient to be aware of paying taxes.

2. According to the research results, taxpayer knowledge has no and insignificant effect on taxpayer compliance in paying motorized vehicle taxes. With this, although the knowledge possessed by taxpayers does not affect taxpayer compliance in paying taxes, there is nothing wrong if taxpayers have knowledge of taxation, especially knowledge of tax reporting and payment which is now easily accessible, so that it can provide own convenience for taxpayers.
3. According to the research results, the modernization of the tax administration system has no and insignificant effect on taxpayer compliance in paying motorized vehicle taxes. With this, it is hoped that the government can always educate information on the availability of facilities and online tax reporting mechanisms that are not yet known by many taxpayers. And it is also necessary to have the intention of taxpayers to know and study the development of available online reporting facilities to make it easier for taxpayers to fulfill their tax obligations.
4. According to the research results, tax sanctions have a significant effect on taxpayer compliance in paying motorized vehicle taxes. It is hoped that things like this can continue to be maintained, because with the burdensome sanctions, taxpayers are required to obey in paying taxes.

5.3. Research Limitation

This study has several limitations which can be explained as follows:

1. The scope of research is limited to the East Jakarta area.
2. There are limitations to research using a questionnaire, that is, sometimes the answers given by the sample do not show the real situation.

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