

The Influence Of Tax Knowledge, Tax Sanction, Taxpayer Awareness, Income Level, And Tax Rates Against Motor Vehicle Taxpayer Compliance In Semarang

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Abstract. This study examines and analyzes the effect of tax knowledge, tax sanctions, taxpayer awareness, income levels, and tax rates on taxpayer compliance in paying motor vehicle taxes. The population in this study is 178,570 taxpayers who were recorded in the Regional Income Management Unit of Semarang City 1 with the sampling technique using Non-Probability Incidental Sampling technique and calculated using the Solvin formula so that 100 respondents were obtained. The results showed that the variables of tax knowledge and income levels positively affected taxpayer compliance. In contrast, the variables of tax sanctions, taxpayer awareness, and tax rates didn't affect taxpayer compliance in fulfilling the obligation to pay motor vehicle tax.

Keywords: Taxpayer Compliance, Tax Knowledge, Tax Sanction, Taxpayer Awareness, Income Level, Tax Rate

1 Introduction

The government guarantees prosperity through policies issued to solve existing problems. However, because the problems that arose in each region were different, in the end, the government changed the government system from a centralized system approach decentralized system, resulting in policies and programs made at the central level being carried out evenly in all regions [1]. The implication is that the government continues to seek equity in national development through the central government. The government strives to promote regional development by implementing regional autonomy and collecting provincial taxes to expand and intensify taxation. According to [2], tax extensification and intensification are efforts to increase state revenue independently through taxes.

Regional taxes play a crucial role in the availability of funds for regional development and are one of the primary sources of income for Regional Original Revenue [3]. [4] disclose that one strategy to boost state revenue from domestic sources is prioritizing taxes as the primary means of funding development. And one of the regional taxes that can be considered to increase regional original income is the motor vehicle tax. As evidenced by target data and realization of regional income for the 2022 fiscal year, which is managed directly by the region central java province revenue management agency until December 31, 2022, through

the regional original income online system for Central Java Province in 2023 that 40.29% of local tax revenue received is motor vehicle tax.

The motor vehicles tax operates tax rate progressively, which means increasing tax revenue as the number of owned vehicles rises. Therefore, the revenue generated from motorized vehicle taxes will be directly linked to the number of motorized vehicles in the community. According to [5], the complexity of people's demands for fast mobility indirectly increases people's purchasing power in buying motorized vehicles every year. However, regional revenue receipts through local taxes in the form of motor vehicle tax in several regions have yet to reach the realized revenue target. This can be seen from the report of the regional income management unit of Semarang City 1 in December 2022, which shows that the realization of motorized vehicles only reached 89.53%. Phenomena related to taxpayer non-compliance in paying motor vehicle taxes also occur throughout Indonesia. According to data from DASI-Jasa Raharja, there are 40 million or 39% of the total 103 million motorized vehicles in Indonesia that have not paid their taxes, and potential losses in the field of taxation are estimated at more than 100 billion rupiahs [6].

Taxpayer compliance can be impacted by their level of tax knowledge. Non-compliance by motorized vehicle taxpayers is caused by taxpayers failing to fulfill their obligations. It stems from needing more understanding, awarding, and knowing about tax obligations, especially those related to tax laws and regulations [7]. A significant and positive effect was given by the knowledge variable taxes on taxpayer compliance ([5], [3], [8], [9], [10]). However, different results show that the tax knowledge variable didn't affect taxpayer compliance ([11] and [12]).

Tax sanctions are damaging penalties given to taxpayers for violating regulations [11]. Ensuring taxpayer compliance involves considering tax sanctions as a crucial factor. Tax sanctions serve as a deterrent to those who violate tax laws and regulations. The results of research by [5], [13], [14], [12], [15], [10], and [16] showed positive results and explored the impact of tax sanctions on taxpayers' adherence to tax laws. However, research by [17], [8], [18], and [19] showed contradictory results.

Taxpayer awareness is a condition that shows taxpayers can know, understand, and can implement the tax provisions that are their obligations voluntarily and correctly [20]. Research by [5], [3], [8], [14], and [10] shows that there is an influence of taxpayer awareness on taxpayers, although studies do not align with research by [21] and [15].

Another factor that influences taxpayer compliance with motor vehicle tax is income level. The income level is the amount of money earned from business or work, both primary and secondary work, carried out by someone through economic activities within a certain period [9]. [22] concluded that income level refers to a person's economic-financial. Research by [5], [9], [13], and [23] indicates that the income level of taxpayers has a positive impact on their compliance with paying motorized vehicle taxes. However, this was refuted by research by [18], who found no effect of income level on taxpayer compliance in paying motor vehicle tax.

The government frequently updates tax regulations to increase state revenues through taxation. Changes in tax rates are one of the implications of changes and updates related to tax laws and regulations. Following current regulations, individuals obligated to pay motor vehicle tax must undergo an adjustment and equalization process using the most up-to-date tax rates on their tax responsibilities. Therefore, one of the factors that can affect taxpayer compliance is the tax rate. Research by [13], [14], [21], and [15] shows that there is an effect of tax rates on taxpayer compliance, while research by [17] and [24] indicates that there is no effect related to tax rates on taxpayer compliance.

Various studies have been conducted regarding the factors that influence taxpayer compliance. Based on the phenomenon and the differences in the research results, the authors want to develop research on the factors influencing taxpayer compliance in paying motor vehicle tax.

1.1 Hypothesis development

1.1.1 Attribution Theory

Fritz Heider initially proposed the attribution theory, which multiple experts expanded upon [25]. In [3], it is known as a theory that explains a person's behavior. Attribution provide explains individuals who observe others' behavior and attempt to determine the underlying causes, whether internal or external [3].

Behavior is carried out because the individual's will controls internal beliefs or comes from internal factors such as personality, awareness, and ability [16]. Meanwhile, behavior is carried out because outsiders are believed to be behavior carried out by individuals due to external influences such as tools or social impact from other people and can also be interpreted as actions forced according to circumstances [16]. In [15], Robins divides attribution theory into three types: specificity, consensus, and consistency.

1.1.2 Taxpayer Compliance

According to [21], taxpayer compliance is when the taxpayer has carried out his obligations and rights regarding his taxation properly and correctly by the applicable tax laws and regulations. There are two types of compliance, technical (material) and administrative (formal). Technical (material) compliance is related to compliance which will affect the amount of tax to be imposed, while administrative (formal) compliance is compliance related to tax procedures [26]. [27] sourced from Minister of Finance Decree No. 544/KMK.04/2000 defines a compliant taxpayer as:

- a. Timely submitting a letter of notification of all types of taxes in the last two years.
- b. Do not have arrears of all types of taxes except taxes that have been given permission to be paid in installments or postponed.
- c. Clean of criminal acts of taxation in the last ten years.
- d. If the taxpayer has ever conducted an audit, the correction in the last audit for each type of tax is a maximum of five percent, and the taxpayer has always kept books of account for the previous two years.
- e. If a public accountant audits the financial statements, the taxpayer's financial statements for the last two years receive an unqualified opinion or with exceptions as long as they do not affect the taxpayer's fiscal profit and loss.

1.1.3 The Influence of Tax Knowledge on Motor Vehicle Taxpayer Compliance

Tax knowledge provides essential information on taxpayers in determining their attitude to act and ultimately deciding to fulfill their obligations as a taxpayer [18]. Compliance, as one

of the obligations that must be carried out, will only be addressed if there is a lack of knowledge about taxation. This can be seen from the knowledge of a taxpayer regarding how to carry out tax obligations, who is taxed, what is taxed, and the amount and method of calculating the tax [23].

According to [11], tax knowledge will result in increased awareness of taxpayers which will result in taxpayers paying their taxes on time without coercion. Research conducted by [5] supported by [3], [8], [9], and [10] showed the results of a positive and significant influence exerted by the variable knowledge of taxation compliance of motor vehicle taxpayers. Based on the description above, the first hypothesis can be put forward as follows:

H1: Knowledge of taxation positively affects motor vehicle taxpayer compliance.

1.1.4 The Influence of Tax Sanctions on Motor Vehicles Taxpayer Compliance

Tax sanctions are imposed to ensure the fulfillment of tax obligations because of sanctions, especially severe sanctions in the form of administrative fines, causing a deterrent effect and increasing the obedient nature of taxpayers [18]. Resmi in [28] contends that because there are regulations regarding taxation and violations occur, tax sanctions can be used to determine penalties according to the rules they violate. Agreeing with this statement, Mardiasmo, quoted by Rahayu in [28], also argues that tax sanctions are a tool or preventive action against taxpayers in minimizing the occurrence of violations.

According to Law Number 28 of 2007 concerning General Provisions and Tax Procedures in [29], there are two types of sanctions: administrative and criminal. The importance of sanctions given to taxpayers will be seen if they provide a sense of deterrence for taxpayers regarding the consequences that will be borne if they violate laws and regulations.

According to [12], sanctions must be given so that tax regulations are complied with and increase taxpayer compliance. Research conducted by [5], [13], [14], [12], [15], [10], [16] showed positive results indicating the effect of tax sanctions on motor vehicle taxpayer compliance. Based on this description, the second hypothesis can be put forward as follows:

H2: Tax sanctions have a positive effect on motor vehicle taxpayer compliance.

1.1.5 The Influence of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance

Taxpayer awareness can be seen from whether or not the predetermined tax revenue goals are fulfilled [18]. In [3], taxpayer awareness is defined as the taxpayer's good faith arising from within his conscience to fulfill obligations regarding taxation sincerely and sincerely. Taxpayer awareness dramatically influences local tax collection, especially after enacting a tax collection system in the form of a self-assessment system that gives total confidence to taxpayers in fulfilling their tax obligations. And if taxpayer awareness is still low, it will cause many taxes that the government cannot collect [11]. Specifically, according to Irianto's explanation quoted by Ilhamsyah in [29], taxpayer awareness is described in two forms, namely:

- a. Awareness of taxpayers in paying taxes is a form of citizen contribution in supporting, supporting, and enhancing the country's development.

- b. Awareness of taxpayers delaying tax payments is a form of action that will harm the state because taxes are the primary source of state revenue.

According to [14], taxpayer awareness is needed to help increase taxpayer compliance. However, if public awareness about taxation is still low, it will cause fewer potential taxes to be collected [11]. Research conducted by [5], [3], [8], [14], and [10] shows that there is an influence of taxpayer awareness on taxpayers. Motor vehicle tax compliance, the third hypothesis can be stated as follows:

H3: Taxpayer awareness has a positive effect on motor vehicle taxpayer compliance.

1.1.6 The Influence of Income Level on Motor Vehicle Taxpayer Compliance

According to Law Number 36 of 2008, Article 4 Paragraph 1 in [9] defines income as any acquisition of additional capabilities from an economic perspective that can be used for consumption or to increase the personal wealth of the taxpayer. Taxpayer income is an important thing that underlies the willingness of taxpayers to pay their taxes [30]. Different income levels will affect the mindset of taxpayers in fulfilling their obligations to pay motor vehicle tax [31].

The level of income causes the level of ability of the Indonesian people to pay also varies. However, regarding tax obligations, everyone has the same commitments and has been regulated by the tax law. This difference causes people with higher income levels to fulfill their tax obligations quickly. Research conducted by [5], [9], [13], and [23] shows that the level of income affects taxpayer compliance in paying motor vehicle tax.

H4: The level of income has a positive effect on motor vehicle tax compliance.

1.1.7 The Influence of Tax Rates on Motor Vehicle Taxpayer Compliance

Tax rate refers to the expenses taxpayers must bear to fulfill their tax responsibilities. Motor vehicle tax rates in more detail are based on respective regional regulations, and this means that the tax rate is an external factor for a person because each individual cannot determine the tax rate, so the tax rate can be a motivation or expectation that will be perceived by the taxpayer and influencing the intention of taxpayers to comply with their tax obligations [32].

The tax rate is the costs taxpayers incur to complete their tax obligations. Motor vehicle tax rates in Indonesia use progressive tax rates that allow tax revenue to increase in line with the increase in motorized vehicles in Indonesia. Research conducted by [13], [14], [21], and [10] shows that there is an effect of tax rates on compliance with motor vehicle tax obligations. Therefore, the fifth hypothesis can be stated as follows:

H5: Tax rates have a positive effect on motor vehicle taxpayer compliance.

2 Methods

2.1 Population and Sample

According to Sugiono [33], the population is a generalization area that includes objects and subjects with a certain number and characteristics determined by a researcher to study and ultimately produce conclusions, while the sample is one of the elements of the population that has been adjusted [34]. In this study, the population used was 178,570 motorized vehicle taxpayers registered at the Regional Income Management Unit of Semarang City 1, with samples obtained through a non-probability incidental sampling method and got 100 respondents using the solvency formula.

2.2 Type of Data and Data Analysis Techniques

The data type used in this study is quantitative and numerical and can be operated accurately [33]. Quantitative data for this study are in the form of numbers and analysis obtained after distributing questionnaires with a Likert scale of 1 to 5 (strongly disagree to strongly agree) to motor vehicle taxpayers registered at the Regional Income Management Unit of Semarang City 1. Data analysis techniques in this study used regression analysis techniques double linear, which used SPSS 18 software.

3 Result and Discussion

3.1 Characteristic Respondent

According to the data, this study is dominated by men (53%), aged 21-30 years (78%), domiciled in Central Semarang Regency (44%), highest education is SMA/SMK (54%), and owning a motorcycle (87%).

3.1.1 Validity test

The Validity Test is an assessment utilized to determine the appropriateness of a questionnaire, distinguishing between valid and invalid data. Valid data is when there is no discrepancy between the data provided by the researcher and the factual data regarding the research subject [35]. This study tested validity using the KMO technical formula and Barlett's Test with the Aiser Meyer Olkin Measure of Sampling Adequacy and Loading factor values. According to [35] and the result from the data that has been processed, it can be concluded that the variables, including all indicators of each variable, are valid because all variables have a Kaiser Mayer Olkin (KMO) value of greater than 0.5 and the loading factor value of all indicators for each variable has a value of more than 0.4. **Table 1** shows the validity test results for all variables, including their respective of each variable indicator.

Table 1. Validity Test Result

Variable	Indicator	KMO	Loading Factor	Result
Taxpayer Compliance (Y)	Y.1	0,813	0,752	Valid
	Y.2		0,569	Valid
	Y.3		0,794	Valid
	Y.4		0,844	Valid
	Y.5		0,801	Valid
	Y.6		0,805	Valid
Tax Knowledge (X1)	X1.1	0,820	0,869	Valid
	X1.2		0,841	Valid
	X1.3		0,899	Valid
	X1.4		0,923	Valid
Tax Sanction (X2)	X2.1	0,823	0,888	Valid
	X2.2		0,945	Valid
	X2.3		0,917	Valid
	X2.4		0,865	Valid
Taxpayer Awareness (X3)	X3.1	0,794	0,850	Valid
	X3.2		0,857	Valid
	X3.3		0,889	Valid
	X3.4		0,767	Valid
Income Level (X4)	X4.1	0,761	0,856	Valid
	X4.2		0,770	Valid
	X4.3		0,860	Valid
	X4.4		0,801	Valid
Tax Rate (X5)	X5.1	0,618	0,817	Valid
	X5.2		0,803	Valid
	X5.3		0,762	Valid
	X5.4		0,772	Valid

3.1.2 Reliability Test

A reliability test is a test that aims to determine the reliability of a research variable if further testing is carried out. In this study, the reliability test was carried out by looking at the results of the Cronbach Alpha test. According to [35], the questionnaire is reliable if one's answers to the statements are consistent from time to time and the results of the Cronbach Alpha test for a variable is > 0.70 .

Table 2. Reliability Test Result

Variable	Cronbach Alpha	Standardized	Result
Taxpayer Compliance (Y)	0,843	0,700	Reliable
Tax Knowledge (X1)	0,905	0,700	Reliable
Tax Sanction (X2)	0,925	0,700	Reliable
Taxpayer Awareness (X3)	0,849	0,700	Reliable
Income Level (X4)	0,838	0,700	Reliable
Tax Rate (X5)	0,793	0,700	Reliable

Based on the reliability test results shown in **Table 2**, it can be concluded that all variables are reliable because all variables have a Cronbach Alpha value of more than 0.7 which means that all variables in this study can be used for further research.

3.1.3 Regression Test

Regression Analysis tests the effect of independent variables, which in a study are more than one dependent variable [35]. The regression test result of this study is shown in **Table 3**.

Table 3. Regression Test Result

Equation	Adjusted R Square	Uji F	Sig.	β	Uji T	Sig.	Description
The Effect of Tax Knowledge, Tax Sanction, Taxpayer Awareness, Income Level, and Tax Rate on taxpayer compliance.	0.524	22.758	0.000				
Tax Knowledge (X1)				0.398	3.339	0.001	Hypothesis accepted
Tax Sanction (X2)				0.061	0.592	0.555	Hypothesis rejected
Taxpayer Awareness (X3)				0.277	1.671	0.098	Hypothesis rejected
Income Level (X4)				0.367	2.732	0.008	Hypothesis accepted
Tax Rate (X5)				-0.005	-0.039	0.969	Hypothesis rejected

From **Table 3**, it can be concluded that Tax Knowledge (X1) has a beta coefficient value of 0.398 and a significant value of 0.001 <0.05, Tax Sanctions (X2) has a beta coefficient value of 0.061 and a significance value of 0.555 > 0.05, Taxpayer Awareness (X3) has a beta coefficient value of 0.277 and a significance value of 0.098 > 0.05, Income Level (X4) has a beta coefficient value of 0.367 and a significance value of 0.008 <0.05, and Tax Rate (X5) has a beta coefficient value of -0.005 and a significance value of 0.969 > 0.05 so that it can be seen that the regression equation of this study is:

$$Y = 7.969 + 0.398X_1 + 0.061X_2 + 0.277X_3 + 0.367X_4 - 0.005X_5 + e \quad (1)$$

These results show that a significant positive influence is given by the knowledge of taxation with a beta value of 0.398 and income level with a value of 0.367. It is also known that knowledge of taxation is the most dominant variable affecting tax compliance.

3.2 Discussion

Tax knowledge positively impacts taxpayers' compliance in Semarang City, as observed in the Regional Income Management Unit records of Semarang City 1. These results are obtained from the tax knowledge variable, which has a significant value of 0.001 (<0.005) and a beta coefficient value of 0.398. This means that having adequate knowledge of taxation can facilitate taxpayers in fulfilling their rights and duties under the tax law. The results of this study are in line with the research of [5] supported by [3], [8], [9], and [10], which stated that there was a positive and significant influence given by tax knowledge on taxpayer compliance in paying their motor vehicle taxes.

Tax sanctions do not impact taxpayers' compliance in Semarang City, as observed in the Regional Income Management Unit of Semarang City 1. These results are obtained from tax sanctions with a significant value of 0.555 (> 0.005) and a beta coefficient value of 0.061. This means that tax sanctions are given to taxpayers who violate tax laws and regulations but do not provide a deterrent effect so that tax sanctions do not affect taxpayer compliance in paying their tax obligations. The results of this study are in line with those of [17], [8], [18], and [19], which state that tax sanctions do not influence taxpayer compliance in paying motor vehicle taxes.

Taxpayer awareness does not impact taxpayers' compliance in Semarang City, as observed in the Regional Income Management Unit of Semarang City 1. These results are obtained from taxpayer awareness with a significant value of 0.098 (> 0.005) and a beta coefficient value of 0.277. Awareness of motor vehicle taxpayers does not guarantee taxpayer compliance because even if someone is aware of the importance of taxes, it does not prove that the taxpayer is always obedient. The results of this study align with research conducted by [21] and [15], which state that taxpayer awareness does not influence taxpayer compliance in paying motor vehicle taxes.

Income levels positively impact taxpayers' compliance in Semarang City, as observed in the Regional Income Management Unit of Semarang City 1. These results are obtained from the income level with a significant value of 0.008 (<0.005) and a beta coefficient of 0.367. Income is the acquisition of results from economic activities a person carries. In terms of tax obligations, everyone has the same commitments and has regulated by the Tax Law. This difference causes people with lower income levels to find it easier to fulfill their tax obligations than people with high incomes. The results of this study are in line with research conducted by [5], [9], [13], and [23], which shows that income level has a positive and significant influence on taxpayer compliance in paying motor vehicle tax.

Tax rates do not impact taxpayers' compliance in Semarang City, as observed in the Regional Income Management Unit of Semarang City 1. The results are obtained from the tax rates with a significant value of 0.969 (> 0.005) and a beta coefficient of -0.005. Tax Rates, especially motor vehicle taxes, in more detail based on regulations respective area. The amount of motor vehicle tax rates is unacceptable by all taxpayers due to various factors causing the tax rates to not can influence taxpayers to behave obediently. This study's results

align with research conducted by [17] and [24], which shows that tax rates do not influence taxpayer compliance in paying motor vehicle taxes.

4 Conclusion

According to the study, tax knowledge, and income level significantly impact taxpayer compliance. In contrast, tax sanctions, taxpayer awareness, and tax rates do not affect motor vehicle tax compliance. However, this research has limitations, which could guide future researchers in conducting similar studies. The study only included 100 taxpayers from the Semarang City 1 regional Income Management Unit, which may represent only some motor vehicle taxpayers. To ensure greater validity and representation, future research should expand the research sample and object. Additionally, future research could explore other independent variables, such as service quality, or utilize different research models, such as moderation and mediation.

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