

**THE EFFECT OF TAXPAYER KNOWLEDGE, FISCAL SERVICES AND TAX SANCTIONS ON MOTOR VEHICLE TAXPAYER COMPLIANCE (Case Study of Samsat Kota Tegal)**

Dina Munfariyani, Baihaqi Fanani, Abdulloh Mubarok,  
Dila Hikma Agustina

**ABSTRACT**

*The research was carried out with the aim of looking at the effect of taxpayer knowledge, tax service services, and tax sanctions on motor vehicle taxpayer compliance. This type of research is quantitative with the use of primary data. For sampling, accidental sampling was used and data was collected by distributing questionnaires. The data analysis methods used and the hypothesis testing are data quality testing and classical assumption testing, multiple linear regression analysis, hypothesis testing, and the coefficient of determination. And the discussion obtained in the form of taxpayer knowledge and tax service services does not have an impact on motor vehicle taxpayer compliance and tax sanctions have a positive and significant impact on motor vehicle taxpayer compliance in the Tegal City Samsat.*

**Keywords: Taxpayer Knowledge, Fiscus Service, Tax Sanctions, Taxpayer Compliance**

## INTRODUCTION

Indonesia is currently a developing country and utilizes taxes as one of the main sources of domestic revenue. Pajak is one of the sectors that is almost used by all regions in Indonesia to boost regional income. In other words, state revenue has a beneficial influence on the State Budget (APBN). Based on this reason, the government must make various efforts to be able to get maximum tax revenue results (Cong, and Agoes, 2019).

One of the largest tax revenues is motor vehicle tax. With the increase in the number of motor vehicles considering that every year, the Samsat office can collect taxes from their owners so that the source of regional revenue will increase. Government efforts to maximize the number of inquiries on sctor ni yauty increase taxpayer compliance (Wardani & Rumiyaun, 2017).

The Tegal City Samsat Office is a place for taxpayers provided by the government to pay taxes on their vehicles and operate to organize the needs or interests of the community in terms of traffic by for example displaying vehicle registration or motor vehicles and making car SIM A or car SIM C and others (<https://idalamat.com/alamat/113840/samsat-kota-tegal-tegal-jawa-tengah>).

**Table 1**

### **Motor Vehicle Tax Revenue at Samsat Office in Tegal City**

**Period 2017-  
2021**

Year	Taxpayer	Goal	Realization	Percentage
2017	6.116	50.863.800.000	54.280.467.475	106,72%
2018	12.538	62.148.865.000	64.917.151.025	104,45%
2019	21.538	65.709.700.000	66.457.252.150	101,14%
2020	78.902	67.800.000.000	72.143.581.225	106,41%
2021	35.485	82.305.000.000	79.295.037.000	96,34%

Based on table 1, the compliance rate in 2017-2020 fluctuates, decreasing and increasing every year with the percentage that always meets the target. However, it is different from 2021, where tax revenue has not reached the desired target. Therefore, it is necessary to understand what variables affect the decrease in compliance in taxpayers.

Factors that can affect compliance / compliance include taxpayer knowledge, fiscal services and tax sanctions. Compliance from a taxpayer occurs when a taxpayer exercises the right of piracy while fulfilling his tax obligations. Between taxpayer compliance and tax revenue has a close relationship, if the level of compliance is high, the state revenue that can be collected in this sector will increase (Hamzah, 2018).

## **LITERATURE REVIEW**

### **Attribution Theory**

Heide (1958) proposed the beginning of the formation of the theory of attribution, then redeveloped with Kelly (1972). Attribution is defined as an investigation to decide whether a person's behavior is caused by internal or external elements. Behavior occurs

within the self (Internal) is something that is under the social control of the individual. External behavior is influenced by circumstances where the things we imagine circumstances are forcing others to do so.

### **Tax Overview**

Taxation is defined as follows in the Fourth Amendment to Law No. 16 of 2009, Article 1, Paragraph 1 of Law No. 6 of 1983 relating to General Provisions & Procedures for taxation; Taxation is the contribution of taxpayers to the country paid payable from individuals or entities based on legal principles and their coercive nature and without remuneration that will be obtained at that time also because taxes are useful to pay for state needs and for the welfare of the people (Mardiasmo, 2018 : 3).

Soemitro argued, "taxes are payments collected from the people for the state treasury according to the law (forced), no remuneration is obtained right away, and the use of funds is used for public expenses related to the duties of the government of state organizations" (Mardiasmo, 2018).

### **Motor Vehicle Tax**

Motor vehicle tax is prepared in the Regional Tax & Regional Retribution Law No. 28 of 2009. According to the Law, Motor Vehicle Tax is a provision that must be paid based on the ownership or control of a motor vehicle as an individual or entity that controls a motor vehicle is subject to tax. On the other hand, motor vehicle taxpayers are individual and corporate ownership of motor vehicle equipment.

### **Taxpayer Compliance**

According to Kiryanto in Supriyat (2012), compliance from a tax point of view means a discipline to enforce tax rules or rules as required and enforced by tax law. Provide action in the form of sanctions for tax violations in an effort to form compliance from taxpayers. Taxpayer compliance can be interpreted when taxpayers make tax payments and report the required information in a timely manner, fill in a number of levies correctly, and do not take coercive actions. Non-compliance will occur when one or more of the above definitions are not met.

### **Taxpayer Knowledge**

Knowledge in this division refers to understanding insights or fields about taxes from taxpayers Relevant to this division, taxpayer knowledge includes everything taxpayers know about the systems, procedures, and sanctions of taxation (Viva et al., 2019).

### **Fiscus Ministry**

Service or perepasi is a way of providing services (managing, managing and preparing all the interests needed by someone). On the other hand, the fiscus is the tax apparatus. That is, Perepasi fiscus can be interpreted as a kind of way for the tax apparatus to manage, manage, or prepare all the needs of citizens who are taxpayers (Jatmiko, 2016).

### **Tax Sanctions**

Tax sanctions ensure that the provisions of tax laws (tax norms) are obeyed, obeyed, and obeyed. In other words, sanctions from taxes become a deterrent effect for taxpayers who violate the law (Mardiasmo, 2011).

## **RESEARCH METHODS**

## **Types of Research**

This discussion uses quantitative methods, which are based on the concept of positivism, and aims to evaluate the population or sample of certain and collect data using research tools. Data analysis is statistical / quantitative and is used to prove a hypothesis that has been decided (Sugiyono, 2012).

### **Population and Sample**

The use of the population in this division is formed from taxpayers who will deposit their vehicle tax repayment at the Tegal City Samsat Office totaling 182,848. The use of a sample of about 100 respondents was determined by the use of the slovin formula and *accidental sampling technique*.

### **Data Collection Methods**

In accordance with the data collection procedure, after successfully determining the number of respondents I used, the data search began with the distribution of questionnaires that had been prepared which were then distributed to respondents who made tax payments in Samsat Kota Tegal or its surroundings or the questionnaire could also be distributed through gform.

### **Variable Operational Definition**

### **Taxpayer Compliance**

Taxpayer compliance occurs when all taxpayers appropriately carry out their tax responsibilities correctly. Compliance variables are measured by formal compliance and material compliance (Wardani & Rumiyaun (2017)

### **Taxpayer Knowledge**

Taxpayer knowledge is the use of guidelines by taxpayers when they will take certain actions or efforts in fulfilling tax rights and obligations. Knowledge variables are measured by general knowledge or understanding of taxes Wardani & Asis (2017).

### **Fiscus Ministry**

Albari (2009) mentions fiscal services referred to as a behavior or action that is handed over by one party to another. Fiscal service variables are measured by reliability, responsiveness, assurance, empathy, physical evidence.

### **Tax Sanctions**

Wardani & Rumiyaun (2017) said tax sanctions are a guarantee that the provisions of tax rules will be obeyed

### **Data Analysis Methods**

#### **Data Quality Test**

Testing the quality of the data used in this discussion by two methods: 1) The validity test tested to show a questionnaire "valid or not", is declared "valid" when the Rcalculate results are higher Rtable through a significant level of  $> 0.05$ . 2) Reliability

test by measuring a person's stability in answering questionnaire questions, said to be realistic when *the Cronbach alpha* value  $> 0.70$  (Ghozali, 2018).

### **Descriptive**

#### **Statistics**

Descriptive statistics are used to describe data that has been collected and does not intend to trigger generally accepted conclusions or generalizations with a table display containing the mean, maximum or highest value, and minimum or lowest value, as well as standard deviation (Sugiyono, 2012).

### **Classical**

#### **Assumption Test**

#### **Normality**

##### **Test**

The test is used to show that a regression model residual variable has been normally distributed or not, if it is normal when *the Kolmogrov Smirnov* value  $> 0.05$  (Ghozali, 2005).

#### **Multicollinearity Test**

The multicollinearity test is used when observing in independent variables whether a linear relationship occurs or not. Data is said to be good when there is no multicollinearity with the results of  $VIF < 10$  and Toerance value  $> 0.10$  (Ghozali, 2005).

#### **Heteroscedasticity Test**

The results were obtained by using a *scatterplot* to measure a bloating method that was formed because the variance was not the same as the research atnar. It is said to be good

if there is no heterokesdasticity in the study (Ghozali, 2005).

## RESULTS OF RESEARCH AND DISCUSSION

**Table 2**

### Descriptive Statistical Results

#### Descriptive Statistics

	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)	.430	2.38
Taxpayer Knowledge	.473	2.113
	.369	2.524

Based on table 2, the data used as many as 100 repondents and all variables, namely knowledge, fiscal services, sanctions, and compliance, obtained higher mean results when compared to the value of stanar deviation. Which means that the data has a normal spread and low drift.

#### Classical Assumption Test

#### Normality Test

**Table 3**

**Normality Test Results**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized
N		100
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	3.08275802
		.082

Based on table 3 obtained results (*Sig.*) 0.096 is higher than 0.05 and can be summarized actually the regression model has a residual value that has been normally distributed so it is feasible to use for this study.

**Multicollinearity Test**

**Table 4**

**Multicollinearity Test Results**

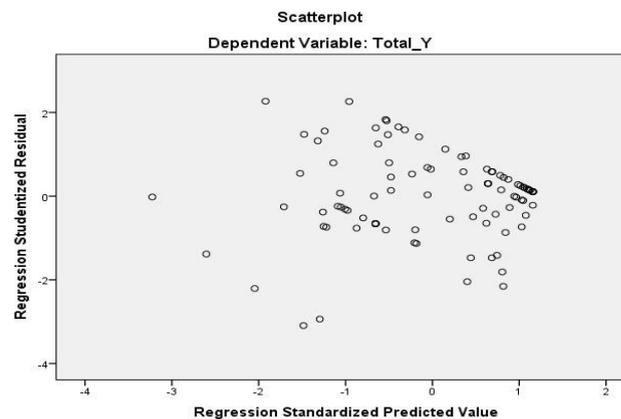
a. Dependent Variable: Taxpayer Compliance

				Std. Deviatio
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Compulsory Knowledge Tax	100	16	30	25.34	3.456
Fiscus Services	100	19	50	11.81	6.271

Based on Table 4, the independent variables in this discussion: knowledge, fiscal services and sanctions obtained tolerance results higher than 0.10 and also VIF results obtained no more than 10 with the meaning that the relationship between independent variables in the regression model was not adapted.

### Uji Heteroskedastitas



Based on table 5, conclusions were obtained from the scatterplot results which means that in this study there is no heterokedasticity because the distribution of points coincides above or below digit 0 and does not form a certain poa or the spread is random.

### Test the hypothesis

### Model Due Diligence

**Table 6**

### Model Feasibility Test Results

	Sum of	AN	OV	Aa	Mean		
1 Total	954.52	3	318.17	32.46	.000		
Residual	940.83	9	9.80				
	1895.36	9					

Based on table 6, the result of f count is 32.466 > f table is 3.255 and the result of Sig. of 0.000 is also Sig. < 0.025. It can be interpreted that the regression model used is feasible so that all independent variables have a simultaneous impact on taxpayer compliance.

**Coefficient of Determination**

**Table 7**

**Model Summary**

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.710a	.504	.488	3.131

Source: Data Processing Results, 2022

The Adjust R Square in table 8 above of 0.488 shows that the meaning of the independent variable in this discussion is only able to explain 48.8% of the variation in the dependent variable. This means that the variable knowledge of fiscal services, such as sanctions, can only explain 0.488 or 48.8% of motor vehicle taxpayer compliance, on the other hand, the remaining 51.2% is described by other factors or aspects that are not included in this discussion.

**DISCUSSION**

**Taxpayer Knowledge Assessment of Motor Vehicle Taxpayer Compliance**

The regression coefficient obtained by the taxation knowledge variable is a number of 0.146 can be interpreted when the taxation knowledge variable is increased by one unit and the other variable is constant then the compliance variable (Y) increases by 0.146 with

significant results (Sig.)  $0.294 > 0.025$ , meaning that taxpayer knowledge does not have an impact on motor vehicle taxpayer compliance. This explains that the educational or occupational background of obtaining respondent information does not make taxpayers feel obedient when carrying out their tax obligations/obligations.

The results of research in the same direction with Ummah (2015), Sari (2020), Wardani & Rumiya (2017) which show that taxpayer knowledge does not have a positive / good impact on the compliance / obedience of motor vehicle taxpayers. However, the results of the division are different from Cong and Agoes (2019) Malau et al. (2021) who explained that taxpayers' knowledge has a positive impact on obedience when paying their vehicle taxes.

### **The Effect of Fiscus Services on Motor Vehicle Taxpayer Compliance**

The regression coefficient obtained by the fiscus service variability of 0.052 can be interpreted when the fiscal service variable is increased by one unit and the other variable is fixed / constant aka compliance variable (Y) there is an increase of 0.052 with a significant result (Sig.) 0.479

$> 0.025$  means that fiscal services have no impact on the compliance of motor vehicle taxpayers.

Regarding the repair services presented by the Tegal City Samsat Office, it is actually quite good and the way of service is quite simple, but taxpayers have not used these services efficiently and effectively. It can be said that even though the facilities and equipment are adequate or very good, it is not possible to get optimal results if the taxpayer does not use and utilize them effectively.

Hasl research in line with Ramadhan & Binawati (2020), Ummah (2015) suggests that fiscal services do not have an impact on compliance with motor vehicle tax payments. On the other hand, Tulenan et al. (2017) Malau et al. (2021) Awaloedin et al. (2021) explained that fiscal services have a positive / good impact on the observance of motor vehicle tax deposits.

## **Tax Sanctions on Motor Vehicle Taxpayer Compliance**

The regression coefficient obtained by the tax sanction variable of 0.529 can be said when the tax sanction variable is increased by one unit and other variables are constant / fixed in compliance variables (Y) there is an increase of 0.529 with significant results (Sig.)

$0.000 < 0.025$  means that tax sanctions have a significant positive effect on motor vehicle taxpayer compliance.

Penalties ensure that the rules of the pajak are required to be obeyed, and obeyed, the application of sanctions to teach taxpayer discipline in depositing their taxes. And it will have an impact when taxpayers realize when they are penalized will harm themselves and require them to pay more. The firmer the sanctions imposed for violators, the greater the incentive for taxpayers to make tax payments in time.

The findings of this study are supported by Malau et al. (2021), Evi Susilawat & Budiarta (2013), Cong & Agoes (2019) explained that pajak sanctions have a positive impact on the willingness to pay taxes. However, Attamimi & Asalam (2021), Faqih & Sulistyowati (2021) stated that tax sanctions have no impact on the willingness to pay taxes.

## **CONCLUSION AND ADVICE**

Based on the observational research that has been described, a conclusion is obtained that: 1) taxpayer knowledge is not related to motor vehicle taxpayer compliance. 2) The Fiscus Service does not contribute to the compliance of motor vehicle taxpayers. 3) Tax sanctions have a positive and significant effect on the compliance of motor vehicle taxpayers.

The advice given in the research is in the form of: 1) with the situation when taxpayers know about the importance of paying taxes to pay for general expenditure and national development and what is obtained when taxpayers carry out obligations in paying taxes, it is necessary to hold socialization by opening stands in public crowds. 2) The services provided by officers are good enough to be improved again so that

taxpayers will feel comfortable so as to produce a compliant attitude in paying their taxes. 3) To optimize compliance in tax payments, it is hoped that Samsat Kota Tegal when it will provide sanctions can be fair, impartial, and firm and capacity with the right law according to applicable regulations.

This research has limitations that are expected to be discussed or refined in future studies. Among others: 1) the variables used in this study are only three. 2) The sample used was only 100 taxpayers, which obviously does not adequately explain the real situation. 3) This research uses a questionnaire to isolate data from responders that cannot be separated from subjective elements, so that the answers to the research results do not reflect the real situation. 4) based on the R Square calculation hasl can be determined the value of 48.8% and the excess of 51.2% is explained or caused in other variables that are not used in this discussion. Therefore, in future research it is necessary to make it again by utilizing other variables.

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