E-ISSN 3048-1538 Vol. 1, Issue 2 (2024)
Doi: https://doi.org/10.37899/mjde.v1i2.82

Mustard Journal De Ecobusin

The Influence of Taxpayer Awareness and Tax Sanctions on Motor Vehicle Taxpayer Compliance at the Gowa Samsat Office

Hasriyanti[1]

[1]*Faculty of Economics and Business, Universitas Muhammadiyah Makassar*

**Corresponding Author: Hasriyanti*

Article Info

Article History:
Received: 15 April 2024
Revised: 16 May 2024
Accepted: 23 June 2024

Keywords:
Taxpayer Awareness
Tax Sanctions
Taxpayer Compliance

Abstract

This paper will discuss the impact of taxpayer awareness and tax sanctions on motor vehicles taxpayer compliance at the Gowa Samsat Office. Quantitative research method was used, and the sample was composed of 2,650 taxpayers enrolled at the office. A sample of 96 taxpayers was found using simple random sampling method. Questionnaires were used to measure the variables under investigation in the primary data collection. The outcomes suggest that the level of taxpayer awareness has a positive and significant impact on motor vehicle taxpayer compliance as the t-value is 5.260, which is greater than the critical t-value of 1.985 and the significance level of 0.000 < 0.041. Likewise, tax sanctions are also positively and significantly influenced on compliance as t-value of 2.076 > 1.985 and the level of significance of 0.000 < 0.041. These results imply that taxpayer education coupled with tax sanctions are effective measures towards making motor vehicle taxpayers more compliant.

INTRODUCTION

Currently, Indonesia is intensively implementing development in all fields, both economic, social, political, legal and educational fields with the aim of improving people's welfare, educating the nation's life with justice and prosperity. To realize the goals of this development, every country must pay attention to financing issues. One of the efforts that must be taken by the government in financing development is by maximizing the potential for tax revenues.

According to Rochmat Soemitro in the book Mardiasmo (2018) taxes are people's contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter-performance) and which are used to pay for general expenses. Based on the collection institution, Indonesian taxes can be grouped into two, namely central taxes and regional taxes. One source of regional revenue is regional original income, where one of the components is regional tax collection. According to Law Number 28 of 2009 concerning Motor Vehicles, article 1, namely taxes concerning transportation matters and collected by the regional government for ownership or control of motor vehicles. The use of motor vehicles in Indonesia continues to increase every year. It can be seen from the current situation where many people in carrying out their activities prefer to use private vehicles rather than public transportation. This is because it is easy for people to obtain the desired motorized vehicle with a credit system. Regional tax revenues can increase with the increasing growth of motorized vehicles through motor vehicle taxes paid by the community.

According to Adi et al. (2022) taxpayer awareness is a condition where taxpayers understand and comprehend the meaning, function and purpose of paying taxes to the state. Tax sanctions according to Mardiasmo (2018) tax sanctions are a guarantee that the provisions of tax legislation (Tax Norms) will be obeyed, followed and complied with. Or in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms. In the Tax Law, there are two types of sanctions, namely Administrative Sanctions and Criminal Sanctions. Threats against violations of a tax norm are threatened with administrative sanctions (payment of losses to the state, especially in the form of interest and increases), some are threatened with criminal sanctions (torture with suffering). Therefore, tax sanctions are very relevant if used as an independent variable in this study. According to Adi (2022) compliance in taxation means taxpayer obedience in implementing tax provisions in accordance with the provisions of Tax Laws and Regulations. So taxpayer compliance is a person's compliance, which can be interpreted as the taxpayer's willingness to fulfill his tax obligations in accordance with applicable regulations (Rahayu et al., 2017; Kiow et al., 2017; Deyganto, 2018; Devos, 2013; Adhikara et al., 2022).

The results of the study conducted Aisyah et al. (2023) where in 2018 the number of motorized vehicles registered at the Gowa Regency Samsat office was 286,373 vehicles, in 2019 there were 310,460 vehicles, and in 2020 there were 337,507 vehicles. Although Gowa Regency is the most advanced region after Makassar City, there are still many who do not re-register their motor vehicle taxes (are in arrears) and there has even been a decrease in targets and realizations from 2019 to 2020.

The thing that affects the level of taxpayer compliance is the taxpayer's awareness in paying on time. Tax awareness arises in a taxpayer without paying attention to tax sanctions, while taxpayer compliance arises because they know that there are tax sanctions. Thus, it is difficult to distinguish between taxpayers who fulfill tax obligations that are only awareness or tax compliance. The results of the study by Wulandari & Wahyudi (2022) show that taxpayer awareness has a positive and significant effect on tax compliance in paying taxes, tax sanctions have a positive and significant effect on tax compliance in paying taxes, taxpayer awareness and tax sanctions have a contributing influence on motor vehicle taxpayer compliance. Meanwhile, the results of the study by Vionita & Kristanto (2018) show that taxpayer awareness and tax sanctions do not affect tax compliance. Then the research according to Winarsih (2020) the influence of knowledge, awareness, sanctions and the E-samsat system on the compliance of motor vehicle taxpayers in Subang Regency (Subang SAMSAT office). The results of this study indicate that tax knowledge, tax sanctions, taxpayer awareness and E-samsat can affect taxpayer compliance when paying motor vehicle taxes in Subang Regency.

Literature Review and Previous Studies

Attribution theory studies the process of how a person interprets an event, reason or cause of his behavior. Attribution theory developed by (Heider. 1958) explains that a person's behavior is determined by a combination of internal forces, namely factors that come from within a person and external forces, namely factors that come from outside. Attribution theory is applied using the locus of control variable consisting of internal locus of control and external control (Lubis et al., 2017). This theory refers to how a person explains the causes of other people's or their own behavior which will be determined whether from internal such as nature, character, attitude, etc. or external such as pressure from certain situations or circumstances that will influence individual behavior. According to Feldmann in the book De Over HeidsmiddelenVan Indonesia (translation): tax is a unilaterally imposed performance by and owed to entrepreneurs (according to the norms generally set), without any counter-performance and solely used to cover general expenses.

Tax has a budgetary function, meaning that tax is one of the sources of government revenue to finance expenditures, both routine and development. Tax has a regulatory function, meaning that tax is a tool to regulate or implement government policies in the social and economic fields and achieve certain goals outside the financial field.

According to Pratama et al. (2024) used by Winasari (2020) in the collection of motor vehicle tax, there are 2 types of administrative sanctions, namely in the form of increases and administrative sanctions in the form of interest. The administrative sanctions will be imposed if the Taxpayer is late in registering or the due date, then the Taxpayer will be given an administrative sanction in the form of an increase in payment of 25% of the principal tax cost plus an administrative sanction in the form of interest of 2% per month calculated from the tax that has not been paid with a maximum period of 24 months calculated from the time the tax is owed. According to Pohan, Taxpayer Compliance is a condition when the Taxpayer fulfills all tax obligations and exercises his tax rights. There are types of compliance, namely formal compliance and material compliance. Indicators of taxpayer compliance in paying motor vehicle tax according to Yunianti et al. (2019) used by Pangastuti (2023) are as follows: (1) Compliant with Internal Obligations; (2) Compliant with Annual Obligations; (3) Compliant with Material and Formal Legal Provisions of Taxation.

Table 1. Previous Research

Research Name and Year of Research	Research Title	Variables (quantitative)	Analysis Tools	Research Results
Desy Natasia, Hendarti Tri, Setyo Mulyani, Rizal R Manullang (2019)	The influence of taxpayer awareness, tax knowledge and tax sanctions on motor vehicle taxpayer compliance at the Pangkal Pinang City Samsat in 2014-2018	Taxpayer awareness, tax knowledge, tax sanctions, and taxpayer compliance	Quantitative methods	Based on the research results, researchers obtained empirical facts that there is a positive and significant influence between taxpayer awareness, which has a simultaneous influence on taxpayer compliance.
Johanes Herbert Tene,Jullie J. Sondakh, Jessy D.L. Warongan (2017)	The influence of taxpayer understanding, tax awareness, tax sanctions and tax services on taxpayer compliance (empirical study on individual taxpayers registered at the Manado Pratama Tax Office)	Taxpayer understanding , tax awareness, tax sanctions and fiscal services	Multiple linear regression	Shows that taxpayer understanding, tax awareness and tax sanctions have a significant influence on individual taxpayer compliance at the Manado Pratama KKP.
Kadek Juniati Putri Putu Ery Setiawan (2017)	The influence of awareness, knowledge and understanding of taxation, quality of service and tax sanctions on taxpayer compliance	Awareness, knowledge and understanding of taxation, quality of service and tax sanctions.	Incidental sampling	Shows that taxpayer awareness, knowledge and understanding of tax regulations, quality of service and tax sanctions have a positive effect on taxpayer compliance.

Anggia Cahyaning Wibiyani, Moh Didik Ardiyanto (2019)	The influence of awareness, knowledge and understanding, tax sanctions and tax services on taxpayer compliance of notaries in Semarang City	Tax awareness, knowledge and understanding of taxation, tax sanctions and tax services.	Research data analysis using multiple linear analysis.	Shows that tax awareness, knowledge and understanding of taxation have a significant positive effect on taxpayer compliance, but tax sanctions and the tax authorities do not have a significant effect on taxpayer compliance.
Luh Putu Santi Krisna Dewi, Ni Ketut Lely Aryani Merkusiwati (2018)	The Influence of Taxpayer Awareness, Tax Sanctions, E-Filing, and Tax Amnesty on Taxpayer Reporting Compliance	Taxpayer awareness, Tax Sanctions, E-Filing, and Tax Amnesty.	metode non probability sampling	Shows that taxpayer awareness, tax sanctions, implementation of the e-filing system and knowledge of tax amnesty have a positive effect on compliance with individual taxpayer reporting at the Tax Service Office.
Deby Agustin Sabtiharini, Kun Ismawati (2020)	The Influence of Tax Rates, Awareness and Tax Sanctions on Motor Vehicle Taxpayer Compliance (Case Study on WPOP Samsat Karanganyar)	Tax Rates, Tax Awareness and Sanctions and Taxpayer Compliance	Multiple Linear Regression Analysis.	Taxpayer Awareness and Tax Sanctions have a positive and significant effect on tax compliance in paying taxes. Tax rates, taxpayer awareness and tax sanctions have an influential contribution to motor vehicle taxpayer compliance.
Anggi Winasari (2020)	The Influence of Knowledge, Awareness, Sanctions, and the E-Samsat System on Motor Vehicle Taxpayer Compliance in Subang Regency (Case Study at the Subang Samsat Office)	Knowledge, Awareness, Sanctions and E-Samsat System, and Taxpayer Compliance	Quantitative Descriptive	Tax Knowledge of Motor Vehicle Tax Sanctions, Taxpayer Awareness, and the E-Samsat System can influence Taxpayer Compliance when paying motor vehicle tax in Subang Regency.
Kadek Juiati Putri, Putu Ery Setawan (2017)	The Influence of Tax Awareness, Knowledge and Understanding, Service Quality and Tax Sanctions on Taxpayer Compliance	Tax Awareness (X1), Tax Knowledge and Understanding (X2), Tax Service Quality (X3), Tax Sanctions (X4), and Taxpayer Compliance (Y).	Multiple regression analysis.	The results of the study show that taxpayer awareness, knowledge and understanding of tax regulations, quality of service and tax sanctions have a positive effect on taxpayer compliance.
Jenita Halawa, Joana L. Saragih (2017)	The Influence of Tax Awareness, Tax Sanctions, Tax Authorities' Attitudes, on Taxpayer Compliance at KPP	Tax Awareness (X1), Tax Sanctions (X2), Tax Attitude (X3), Taxpayer Compliance (Y)	The data analysis used is multiple linear regression.	The partial test results (t-test) show that tax awareness has a positive and significant effect on taxpayer compliance, tax sanctions have a positive and significant

	Pratama Lubuk Pakam			effect on taxpayer compliance, and the attitude of the tax authorities has a positive and significant effect on taxpayer compliance. The simultaneous test results (F-test) show that the variables of tax awareness, tax sanctions, and the attitude of the tax authorities have a significant effect on taxpayer compliance.
Martha Rianty N, Riza Syahputera (2020)	The Influence of Taxpayer Awareness, Tax Service Quality, Tax Sanctions on Taxpayer Reporting Compliance	Taxpayer awareness (X1), quality of tax services (X2), tax sanctions (X3), taxpayer reporting compliance (Y)	The data used in this study is primary data.	The results of the study indicate that the variables of Taxpayer Awareness and Tax Sanctions have a significant positive effect on Taxpayer Compliance, and the Fiscus Service variable does not affect Taxpayer Compliance registered at the Seberang Ulu Pratama Tax Office.

METHODS

In this research, the research approach is quantitative whereby the data are represented as numerical values so that they can be objectively measured and analyzed. Quantitative data can be collected directly as a result of measurement in numbers or indirectly when qualitative data are transformed into numbers (Sugiyono, 2019). This method is deemed appropriate in the current study as it allows conducting an organized study of the phenomena being analyzed and makes the results come up in a clear and quantifiable way.

The research design used is descriptive analysis which is aimed at collecting, categorizing and analyzing data to achieve an objective presentation of a factual and precise description of the study topic. The aim of descriptive analysis to establish the causal relationship between variables is not a possibility but to describe the current states as they are. With the use of this approach, the study can present a pure description of the patterns, characteristics, and trends pertaining to the issue of the research.

The kind of information that is utilized in this research is comprised of primary data that is, the information was ascertained by referring to the source itself instead of referring to secondary material. The primary data collection will be used to guarantee that the results are localized to the context of this study and reduce the possibility of bias that could be as a result of using pre-processed or externally interpreted information. In order to ensure reliability and validity of the results, data were collected systematically, tabulated based on the research objectives and analyzed with the help of relevant statistical and descriptive methods.

RESULTS AND DISCUSSION

Descriptive Analysis

The number of respondents in this study was 96 taxpayers. The study was conducted by distributing 96 questionnaires to taxpayers and all completed questionnaires were returned to the researcher. The following is descriptive data of respondents consisting of gender, age, education, and length of service.

Descriptive Analysis Based on Gender

The description of taxpayers based on gender can be seen in the table below:

Table 2. Descriptive Analysis Based on Gender

Gender					
		Frequency	**Percent**	**Valid Percent**	**Cumulative Percent**
Valid	Male	53	55.2	55.2	55.2
	Female	43	44.8	44.8	100.0
	Total	96	100.0	100.0	

Source: Questionnaire Data (Processed, 2022)

Characteristics of respondents based on gender are dominated by male gender, namely 53 people (55.2%), while female gender is 43 people (44.8%).

Analysis of Description Based on Age

The description of taxpayers based on age can be seen in the table below:

Table 3. Analysis of Description Based on Age

Age					
		Frequency	**Percent**	**Valid Percent**	**Cumulative Percent**
Valid	21-25	8	8.3	8.3	8.3
	26-30	29	30.2	30.2	38.5
	31-35	25	26.0	26.0	64.6
	36-40	20	20.8	20.8	85.4
	>41	14	14.6	14.6	100.0
	Total	96	100.0	100.0	

Source: Questionnaire Data (Processed, 2022)

The following presents the results of the respondent description test based on age which is characterized by: 21-25 years old as many as 8 people or 8.3%, 26-30 years old as many as 29 people or 30.2%, 31-35 years old as many as 25 people or 26.0%. 36-40 years old as many as 20 people or 20.8%, and >41 years old as many as 14 people or 14.6%.

Descriptive Analysis Based on Last Education

The description of Taxpayers based on their last education can be seen in the table below:

Table 4. Descriptive Analysis Based on Education

Tingkat Pendidikan					
		Frequency	**Percent**	**Valid Percent**	**Cumulative Percent**
Valid	SMU	2	2.1	2.1	2.1
	DIPLOMA	13	13.5	13.5	15.6
	SARJANA	66	68.8	68.8	84.4
	MAGISTER	15	15.6	15.6	100.0
	Total	96	100.0	100.0	

Source: Questionnaire Data (Processed, 2022)

Based on table 4 above, data was obtained from 96 respondents, showing that respondents with a high school education level of 2 people or 2.1%, Diploma as many as 13 people or 15.5%, Bachelor's degree as many as 66 people or 68.8% and Master's degree as many as 15 people or 15.6%. Respondents based on education are mostly bachelor's degrees. This shows that respondents have a fairly good level of knowledge for this study.

Instrument Test Results

Data Validity and Reliability Test

Validity testing is carried out based on item analysis, namely correlating the score of each item with the variable score. For the number of respondents as many as 96 people and with a significance level of 5%, a critical number of 0.05 is obtained.

Table 5. Validity and Reliability Test

Gauge	Pearson Correlation	Cronbach's Alpha
X111	725	666
X112	667	
X121	593	
X122	521	
X131	551	
X132	661	
X211	756	769
X212	791	
X213	533	
X221	723	
X222	568	
X223	659	
Y111	676	636
Y112	510	
Y121	569	
Y122	533	
Y131	623	
Y132	731	

Source: Research questionnaire (processed data, 2022)

Validity testing is carried out based on item analysis, namely correlating the score of each item with the variable score. For a total of 96 responses and with a significance level of 5%, a critical number of 0.05 is obtained. And based on the Cronbach alpha value of 0.60 - 0.70, this indicates that all question items are valid and reliable.

Normality Test

Normality Test Results

The normality test is carried out to determine whether the data is normally distributed or not normally distributed. The following is a graph. P-Plot. results of the normality test using the IBM SPSS Statistics 25 computer program:

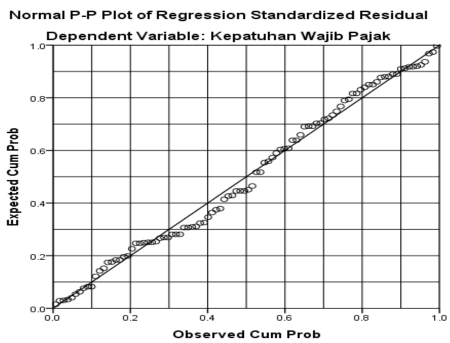

Figure 1. Normality Test Graph

Based on the graph above, it can be seen that the points are spread around the diagonal line and follow the direction of the diagonal line, so it can be concluded that the regression model meets the normal assumption.

Multicollinearity Test

The Multicollinearity Test aims to test whether the regression model finds a correlation between independent variables. A good regression model should not have a correlation between independent variables (no multicollinearity). The results of the multicollinearity test can be seen in the table below:

Table 6. Multicollinearity Test Results

Coefficients[a]			
Model		**Collinearity Statistics**	
		Tolerance	**VIF**
1	(Constant)		
	Taxpayer Awareness	0.735	1.360
	Tax Sanctions	0.735	1.360
a. Dependent Variable: Taxpayer Compliance			

Source: research questionnaire (processed data, 2022).

Based on table 6 above, it shows that the causality of Taxpayer Awareness towards Taxpayer Compliance shows a Tollerance value of 0.735> 0.10 then for the value influence factor of 1,360 <10.0 while in the causality of Tax Sanctions towards Taxpayer Compliance the Tollerance value is 0.745> 0.10 and the value influence factor is 1.360 <10.0 From the two causalities, it can be proven if the TOL value is both <1 and the VIF value <10. Then there is no Multicollinearity.

Heteroscedasticity Test

The Heteroscedasticity Test aims to test whether in the regression model there is inequality of variance from the residual of one observation to another. If the variance of the residual of one observation to another remains, then it is called Homoscedasticity while the different one is called Heteroscedasticity. A good regression model should not have heteroscedasticity. The basis for decision making in the Heteroscedasticity test is that if the significant value is greater than 0.05, it can be said that there is no heteroscedasticity. The results of the heteroscedasticity test can be seen in the table below:

Table 7. Heteroscedasticity Test Results (Glejser Test)

Coefficients[a]						
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**T**	**Sig.**
		B	**Std. Error**	**Beta**		
1	(Constant)	0.330	0.200		1.647	0.103
	Taxpayer Awareness	0.030	0.054	0.066	0.553	0.582
	Tax Sanctions	-0.050	0.046	-0.131	-1.090	0.278
a. Dependent Variable: Hetero						

Source: research questionnaire (processed data, 2022)

Table 7 is a table of testing whether or not heteroscedasticity occurs, this test uses the Glejser test. The test results show that Taxpayer Awareness of Taxpayer Compliance produces N Sig 0.582> 0.05 then in the second test the effect of Tax Sanctions on Taxpayer Compliance produces N Sig 0.278> 0.05. From the two tests, it can be explained that the data used in this study is homogeneous (has uniform data) or is free from symptoms of heteroscedasticity (has data diversity). so that the regression model is suitable for use.

Multiple Linear Regression Analysis

The following are the results of the multiple regression analysis test using the IBM SPSS Statistics 25 computer program:

Table 8. Multiple Regression Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.961	0.365		2.637	0.010
	Taxpayer Awareness	0.516	0.098	0.498	5.260	0.000
	Tax Sanctions	0.172	0.083	0.196	2.076	0.041
a. Dependent Variable: Taxpayer Compliance						

Source: Questionnaire Data (Processed, 2022)

Based on the table above, the regression model used is as follows:

$Y = \alpha + \beta 1\ X1 + \beta 2X2 + \varepsilon$

Taxpayer Compliance = 0.961+ 0.516 X1 + 0.172 X2 + 0.365 ε

The constant value and regression coefficient in the table can be explained as follows:

Constant = 0.961

The constant shown in the table above of 0.961 mathematically states that if the value of the independence variable, Taxpayer Awareness and Tax Sanctions is equal to zero, then the Y value is 0.961. In other words, the value of Taxpayer Compliance without applying independence, Taxpayer Awareness and Tax Sanctions is 0.961, meaning that there is an Increase in Taxpayer Compliance because it is Positive.

Regression coefficient 0.516

The regression coefficient of Taxpayer Awareness (X1) shown in the table above of 0.516 states that every one point increase in the independence variable will increase Taxpayer Compliance by 0.516, assuming the Taxpayer Awareness variable and the objectivity variable remain constant. The coefficient value is positive, meaning that Taxpayer Awareness (X1) has a positive influence on Taxpayer Compliance (Y).

Regression coefficient 0.172

The regression coefficient of Tax Sanctions (X2) shown in the table above is 0.172, stating that every one point increase in the Taxpayer Awareness variable will increase Tax Sanctions by 0.172, assuming the independence variable and objectivity variable remain the same. The coefficient value is positive, meaning that Tax Sanctions (X2) have a positive influence on Taxpayer Compliance (Y).

Hypothesis Testing Results

Student Test (t-test)

The t-statistic test basically shows how much influence one explanatory variable (independent) contributes to the dependent variable. The t-statistic value test uses a significance value of α = 5%. The criteria for hypothesis testing using the t-statistic test are if the significance value of t (p-value) <0.05, then the alternative hypothesis is accepted, which states that an independent variable individually and significantly affects the independent variable (Ghozali 2016:98).

t-count> t-table: then H0 is rejected and Ha is accepted

t-count <t-table: then H0 is accepted and Ha is rejected

Table 9. Results of Student Test (t-Test)

Causality			**Un & Std Coefficients (Beta)**	**t-count**	**Symbol**	**t-table**	**P-value**
(Constant)			0.961				
Std. Error			0.365				
Taxpayer Awareness (X1)	➔	Taxpayer Compliance (Y)	0.516	5.260	>	1.985	0.000
Tax Penalties (X2)	➔	Taxpayer Compliance (Y)	0.172	2.076	>	1.985	0.041

Source: processed data Output SPSS version 25 (2022)

Table 9 shows that the value of Taxpayer Awareness towards Taxpayer Compliance t-hit = 5.260> 1.985 so that (H1) the first hypothesis proposed, namely Taxpayer Awareness has a Positive Effect on Motor Vehicle Taxpayer Compliance, is stated as proven or accepted, this can be seen in the t-hit value> t-tab. In the second hypothesis (H2) proposed, namely Tax sanctions have a positive effect on Motor Vehicle Taxpayer Compliance, it is stated as proven or accepted.

Based on the explanation of these results, it can be described as follows:

The Effect of Taxpayer Awareness (X1) on Taxpayer Compliance (Y)

The t-test testing criteria in the table above, the calculated t of Taxpayer Awareness is 5,260 and the significant value at the confidence level (α = 0.05), the significant value obtained is 0.000 which is smaller than 0.05. The t-table value with (α = 0.05) and degrees of freedom = 93, then the t-table value is obtained = 1.985. The calculated t-value is 5,260> t-table 1.985, so at an error rate of 5% H0 is accepted and Ha is accepted. The regression coefficient value of the Taxpayer Awareness variable is 0.516 (positive). This means that Taxpayer Awareness has a positive and significant effect on Taxpayer Compliance.

The Effect of Tax Sanctions (X2) on Taxpayer Compliance (Y)

The t-test testing criteria in the table above, the calculated t of Tax Sanctions 3 is 2.076 and the significant value at the confidence level (α = 0.05), the significant value obtained is 0.041 which is smaller than 0.05. The t-table value with (α = 0.05) and degrees of freedom = 93, then the t-table value is 1.985. The calculated t-value is 2.076> t-table 1.985, so at an error rate of 5% H0 is accepted and Ha is accepted. The regression coefficient value of the Tax Sanctions variable is 0.172 (positive). This means that Tax Sanctions have a positive and significant effect on Taxpayer Compliance.

Coefficient of Determination (R2) Test

The coefficient of determination (R2) aims to determine the best level of accuracy in regression analysis, which is indicated by the magnitude of the coefficient of determination (R2) between 0 (zero) and 1 (one). The coefficient of determination (R2) is zero, meaning that the independent variable has no effect on the dependent variable at all. If the coefficient of determination approaches one, then it can be said that the independent variable has an effect on the dependent variable. The results of the coefficient of determination test can be seen in the table below:

Table 10. Results of the Coefficient of Determination (R2) Test

Model Summary^b				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.622[a]	0.387	0.374	0.31779
a. Predictors: (Constant), Tax Sanctions, Taxpayer Awareness				
b. Dependent Variable: Taxpayer Compliance				

Source: processed data Output SPSS version 25 (2022)

Based on the output results in the R2 determination analysis table, it shows that the determination coefficient (R) test is 0.622 or 66.20%, which means that the relationship between the independent variables, namely Taxpayer Awareness and Tax Sanctions on the dependent variable Taxpayer Compliance has a moderate effect.

The R square value is 0.387 or 38.7%. This means that Taxpayer Compliance (Y) can be explained by Taxpayer Awareness (X1) and Tax Sanctions (X2), while the remaining 61.30% of changes in Taxpayer Compliance are explained by other factors that influence Taxpayer Compliance, which were not examined in this study.

Taxpayer Awareness Has a Positive Influence on Motor Vehicle Taxpayer Compliance

The t-test testing criteria in the table above, the calculated t of Taxpayer Awareness is 5,260 and the significant value at the confidence level (α = 0.05), the significant value obtained is 0.000 which is smaller than 0.05. The t-table value with (α = 0.05) and degrees of freedom = 93, then the t-table value is 1.985. The calculated t value is 5,260> t-table 1.985, so at an error rate of 5% H0 is accepted and Ha is accepted. The regression coefficient value of the Taxpayer Awareness variable is 0.516 (positive). This shows that taxpayer awareness has a positive and significant influence on taxpayer compliance.

The results of the study stated that there is a positive and significant influence on taxpayer compliance. This proves that Taxpayer awareness is an internal factor of attribution theory in the form of an internal drive to behave obediently which is formed by tax knowledge, positive perceptions about taxes, and taxpayer characteristics. Because the awareness to pay taxes arises from within oneself without any coercion from other parties. The higher the level of taxpayer awareness, the higher the level of taxpayer compliance. The results of this study indicate that the indicator of Awareness of the function of taxes is at a fairly good level. This is reinforced by the researcher's observations in the field that taxpayers have carried out their obligations quite well but still need to be improved so that in the future they can be more optimal. The results of this study are in line with the results of research conducted by Ilhamsyah et al., (2016) which states that taxpayer awareness affects motor vehicle taxpayer compliance. The same thing is in accordance with research conducted by Natasia et al. (2019) there is a positive and significant influence between taxpayer awareness, which has a simultaneous effect on taxpayer compliance.

Tax sanctions have a positive effect on Motor Vehicle Taxpayer Compliance

The t-test testing criteria in the table above, the calculated tax sanctions are 2,076 and the significant value at the confidence level (α = 0.05), the significant value obtained is 0.041 which is smaller than 0.05. The t-table value with (α = 0.05) and degrees of freedom = 93, then the t-table is 1.985. The calculated t-value of 2,076> t-table 1.984, then at a 5% error rate H0 is accepted and Ha is accepted. The regression coefficient value of the Tax Sanctions variable is 0.172 (positive). This shows that tax sanctions have a positive and significant effect on taxpayer compliance.

The results of the study stated that there is a positive and significant effect on taxpayer compliance. The relationship between attribution theory and Tax sanctions is behavior caused by external influences such as equipment or social influences from other people. This means that each individual will be forced to do this behavior if influenced by the situation. Each taxpayer's assessment to behave compliantly in fulfilling tax obligations is influenced by the taxpayer's perception of the imposition of different sanctions. This is reinforced by the researcher's observation, namely that the application of Tax sanctions can provide a deterrent effect on taxpayers who violate tax norms so that taxpayer compliance is created in fulfilling their tax obligations. The results of this study are in line with the results of research conducted by Kadek Juiati Putri, Putu Ery Setawan (2017) and Jenita Halawa, Joana L. Saragih (2017). The results of the study showed that tax sanctions have a positive effect on taxpayer compliance.

CONCLUSION

Based on the data analysis and discussion presented, it can be concluded that taxpayer awareness exerts a positive influence on motor vehicle taxpayer compliance. Taxpayers with higher levels of awareness tend to demonstrate greater adherence to their tax obligations, suggesting that understanding the importance and procedures of taxation directly encourages timely and accurate compliance. Furthermore, the partial analysis using the t-test indicates that tax sanctions also have a positive and significant effect on taxpayer compliance. Taxpayers who are informed about the existence and consequences of tax sanctions are more likely to fulfill their obligations promptly, reflecting the deterrent effect of regulatory enforcement. Collectively, these findings underscore the dual importance of both educational and regulatory measures in promoting compliance. They suggest that strategies combining awareness-raising initiatives with clear communication of sanctions may be particularly effective in enhancing the overall compliance behavior of motor vehicle taxpayers.

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