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## **DETERMINANTS OF MOTOR VEHICLE TAXPAYER COMPLIANCE IN THE SERANG CITY**

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**ABSTRACT**

This study aims to examine the determinants of motor vehicle taxpayer compliance. The method used in this research is explanatory research. The population of this study are taxpayer at Samsat Office in the city of Serang. Accidental sampling method was used for the sample of this study. This research was carried out in stages, namely collecting data through questionnaires that were distributed to motor vehicle taxpayers and continued with data analysis. This research data is primary data and analyzed using validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test and multiple linear regression analysis test. The result of this study indicate that tax awarness, tax knowledge, income level, quality of tax services and tax sanctions have a significant effect on the compliance of motor vehicle taxpayer that registered in Samsat Office at the Serang City. This research is expected to contribute to the Samsat of Serang City to improve taxpayer compliance in fulfilling their tax obligation.

**KEYWORDS:** Compliance; Tax Awarness; Tax Knowledge; Tax Sanctions.

**ABSTRAK**

Penelitian ini bertujuan untuk menguji determinan kepatuhan wajib pajak kendaraan bermotor. Metode yang digunakan dalam penelitian ini adalah explanatory research. Populasi dalam penelitian ini adalah Wajib Pajak pada Kantor Samsat Kota Serang. Metode Accidental Sampling digunakan untuk sampel penelitian ini. Penelitian ini dilakukan secara bertahap yaitu pengumpulan data melalui kuesioner yang disebarakan kepada wajib pajak kendaraan bermotor dan dilanjutkan dengan analisis data. Data penelitian ini merupakan data primer dan dianalisis menggunakan uji validitas, uji reliabilitas, uji normalitas, uji multikolinearitas, uji heteroskedastisitas dan uji analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa kesadaran pajak, pengetahuan perpajakan, tingkat pendapatan, kualitas pelayanan perpajakan dan sanksi perpajakan berpengaruh signifikan terhadap kepatuhan wajib pajak kendaraan bermotor yang terdaftar di Kantor Samsat Kota Serang. Penelitian ini diharapkan dapat memberikan kontribusi kepada Samsat Kota Serang untuk meningkatkan kepatuhan wajib pajak dalam memenuhi kewajiban perpajakannya.

**KATA KUNCI:** Kepatuhan; Kesadaran Pajak; Pengetahuan Pajak, Sanksi Perpajakan.



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## PENDAHULUAN

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Harmonious and responsible regional autonomy in the regional autonomy system allows each regional government to regulate the progress of its region and develop the potential of their respective regions ([Nahumury et al., 2018](#)). The economic growth of a country can affect tax revenue because people's income can be increased through economic growth so that people financially have the ability to pay taxes. In addition, increasing the number of taxpayers, the amount of tax, and extracting optimal tax sources through tax objects have a role in increasing tax revenue ([Sari & Susanti, 2014](#)).

Compliance in terms of taxation is a disciplined attitude that must be possessed by every taxpayer in fulfilling their tax obligations following applicable tax regulations. Tax compliance is an important factor in efforts to improve people's welfare ([Chau & Leung, 2009](#)). Tax compliance can be influenced by several factors, including taxpayer awareness, understanding of tax knowledge, income level, service quality and tax sanctions.

Awareness of taxpayers can be seen from the desire and seriousness of taxpayers in fulfilling their tax obligations which can be seen by the level of understanding of taxpayers on the tax function and their sincerity in paying taxes ([Nirajenani & Aryani, 2018](#)). The higher the level of awareness of taxpayers, the understanding and implementation of their tax obligations will also be better so that it has an impact on increasing compliance ([Astana & Merkusiwati, 2017](#)).

Tax knowledge is a step towards the maturity of a taxpayer through education and training ([Hardiningsih & Yulianawati, 2011](#)). The results of research by [Rismayanti and Basuki \(2017\)](#), [Susilawati and Budiarta \(2013\)](#), [Ilhamsyah et al., \(2016\)](#) show that tax knowledge has a significant effect on taxpayer compliance. This is different from the research conducted by [Kusuma \(2019\)](#) which states that tax understanding related to tax knowledge has no significant effect on taxpayers who use motorized vehicles. This can be influenced by the last education of the respondents, who are generally high school graduates so that their understanding of tax regulations is very limited.

Economic conditions are financial conditions, income, and other aspects that provide an overview of the economic strength of motorized vehicle taxpayers who pay taxes, assets owned, and the possibility of productive economic activities ([Prasantiya et al., 2018](#)). Income levels can affect the compliance of motorized vehicle taxpayers in paying their taxes. This means that if the taxpayer's perception of his income level is greater, it will be a consideration in fulfilling his tax payment obligations ([Sari & Susanti, 2014](#)).

Service quality is one of the factors that can affect the level of taxpayer compliance in paying motor vehicle tax. Service quality can be defined as the ability to provide satisfactory service, responsiveness to service, ability, courtesy, and credibility of the tax authority ([Sari & Susanti, 2014](#)). In improving the quality of good service, one of the efforts that can be done is by providing infrastructure and information systems, especially in shaping the behavior of officers who are ready to serve taxpayers ([Nirajenani & Aryani, 2018](#)). Good service officers can provide convenience for taxpayers. [Susanti \(2020\)](#) stated that the provision of service quality to taxpayers positively and significantly affects motor vehicle taxpayer compliance.

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Tax sanctions have an important role in providing lessons for taxpayers who violate or underestimate tax regulations. The implementation of strict and consistent tax law enforcement can increase taxpayer compliance so that it can increase tax revenue ([Kusuma, 2017](#)). Giving administrative sanctions for violators of tax provisions has the aim of

preventing unwanted behavior so that taxpayer compliance can be achieved ([Sari & Susanti, 2014](#)).

This research is a development of research conducted by [Rismayanti & Basuki \(2017\)](#) which uses the variables of taxation socialization, tax knowledge, taxpayer income, tax authority services and tax sanctions. The difference in this research is that it does not include the tax socialization variable but replaces it with a taxpayer awareness variable, namely to see how the awareness of motor vehicle taxpayers in Serang City in understanding the importance and benefits of taxes for regional development. The purpose of this research is to determine and test the determinants of motor vehicle tax compliance, especially at the Samsat Office of the Serang City. This research is expected to contribute to the Samsat of Serang City in improving taxpayer compliance in fulfilling their tax obligations so that increase local tax revenues. This research is also expected to provide an overview for further research regarding the factors that influence the compliance of motorized vehicle taxpayers in fulfilling their tax obligations.

This research refers to the theory TPB (Theory of Planned Behaviour). This theory combines several concepts in the social and behavioral sciences, and also defines these concepts in a way that allows predicting understanding of human social behavior. In this theory human behavior is determined by attitudes toward behavior, subjective norms with respect to behavior, and perceived control over human behavior ([Ajzen, 1991](#)). Theory of planned behavior shows three determining factors, namely behavior beliefs, normative beliefs, dan control beliefs ([Winasari, 2020](#)). In this case, it can explain the behavior of taxpayer compliance and the factors that influence the compliance of taxpayer. The attitude of the taxpayer to comply with tax obligations is a behavior that can arise from within the taxpayer.

Taxpayer awareness is defined as a person's good intentions in fulfilling his tax obligations with a sincere conscience ([Surjanti et al., 2018](#)). There are two types of taxpayer awareness in paying taxes. First, tax awareness is a form of community contribution in providing improvements in state development. Second, the awareness that delays in paying taxes will have an impact on state losses because taxes are one of the sources of income and development of a country ([Ilhamsyah et. al, 2016](#)). The results of research by [Susanti \(2020\)](#), [Nirajenani & Aryani \(2018\)](#), [Putra & Jati \(2017\)](#), and [Ilhamsyah, et al \(2016\)](#) state that taxpayer awareness has a positive and significant impact on taxpayer compliance in paying motor vehicle taxes. It means that the higher the awareness of taxpayers, the more taxpayer compliance will increase which can increase local tax revenues and encourage increased regional development.

### **H1 : Tax Awareness Affects The Compliance Of Motor Vehicle Taxpayers.**

According to [Hardiningsih and Yulianawati \(2011\)](#) knowledge of taxation is closely related to the taxpayer's understanding of tax regulations. Obedient taxpayers tend to be those who have high knowledge of taxation and tax laws. On the other hand, taxpayers who do not understand tax regulations or have a low level of knowledge tend to be disobedient in paying taxes. Based on the results of research conducted by [Akbar and Nuryatno \(2018\)](#), [Rismayanti and Basuki \(2017\)](#) state that tax knowledge has a positive influence on taxpayer compliance. This is supported by the results of research by [Ilhamsyah et. al., \(2016\)](#) that tax knowledge has a significant effect on taxpayer compliance in paying motor vehicle taxes. Knowledge is the basis for consistent changes in taxpayer behavior so that it can improve taxpayer compliance ([Famami & Norsain, 2019](#)). Based on this analysis, the hypothesis in this research is:

## H2 : Tax Knowledge Affects The Compliance Of Motor Vehicle Taxpayers.

Income is any additional economic income obtained by the taxpayer, both from within the country and abroad, which can be used in any name and in any form for consumption or to increase the taxpayer's wealth ([Mardiasmo, 2011](#)). Based on this definition, it can be assumed that the taxpayer's disposable income can be used to meet all forms of his life needs, and taxpayers will be more obedient in paying taxes because they are considered financially capable, forcing taxpayers to sacrifice part of their income or money (income sacrifice) to pay their taxes ([Devano & Rahayu, 2006](#)). The research result of [Tyas \(2013\)](#) show that income has a positive and significant effect on taxpayer compliance in paying tax. It is probably due to the threat of financial sanctions which are considered more burdensome for low-income groups of taxpayers so that they are obedient in paying taxes. The results of this research contradict the research conducted by [Rismayanti and Basuki \(2017\)](#) that states the income level of taxpayers does not have a significant effect on compliance in paying taxes.

## H3 : The Income Level Of Taxpayers Affects The Compliance Of Motor Vehicle Taxpayers.

Motor Vehicle Tax is one of the regional taxes that adheres to the official assessment system, where the authority in determining the amount of tax payable is in the hands of the tax authorities, the taxpayer is passive and the tax debt arises after the tax assessment letter is issued by the tax authorities so that the taxpayer is obliged to pay the tax owed in accordance with what is required has been determined based on the tax law ([Susanti et al., 2020](#)). Service can be a determining factor in a person's compliance to fulfill his obligations. When taxpayers are satisfied with the services provided when paying taxes, then of course they will immediately fulfill their tax obligations. The better the quality of services provided to taxpayers, it will encourage increased tax compliance so that it has an impact on higher state revenues ([Anjanni et al., 2019](#)). The research result by [Paramartha & Rasmini \(2016\)](#), [Tresnalyani & Jati \(2018\)](#) and [Akbar & Nuryatno \(2018\)](#) stated that service quality has a positive and significant effect on taxpayer compliance. This is in line with research conducted by [Susanti, Cania, & Rosya \(2020\)](#) stated that the quality of services provided by the tax authorities to taxpayers has a positive and significant impact on motor vehicle taxpayer compliance. Then the hypothesis in this study is:

## H4 : The Quality Of Service Affects The Compliance Of Motor Vehicle Taxpayers.

Tax sanctions are a guarantee or prevention so that tax regulations that have been regulated can be obeyed and not violated. With sanctions, it can provide a deterrent effect for taxpayers so that taxpayer compliance will increase ([Mardiasmo, 2011](#)). According to [Chau & Leung \(2009\)](#), taxpayers will fulfill their tax obligations if they view that tax sanctions will be more detrimental to them. Based on research conducted [Winasari \(2020\)](#), [Nirajenani & Aryani \(2018\)](#), [Kusuma \(2017\)](#), [Rismayanti & Basuki \(2017\)](#), [Putra & Jati \(2017\)](#) states that tax sanctions have a significant effect on taxpayer compliance. This means that the higher the perception of taxpayers regarding tax sanctions, it will increase taxpayer compliance in paying motor vehicle taxes. he results of this study contradict the research conducted by [Famami & Norsain \(2019\)](#) and [Nahumury et al. \(2018\)](#) states that there is no effect of tax sanctions on motor vehicle taxpayer compliance. This is because taxpayers think that tax sanctions can be tolerated because respondents are of the opinion that law enforcement is considered weak so that the imposition of sanctions for tax violations can be negotiated ([Famami & Norsain, 2019](#)).

## H5 : Tax Sanctions Affect Taxpayer Compliance In Paying Motor Vehicle Taxes.

## METHOD

The type of this research is explanatory research using a quantitative approach. The reason for choosing explanatory research is to find out taxpayer awareness, taxpayer knowledge, income level, service quality, and tax sanctions as independent variables that can affect taxpayer compliance in carrying out their tax obligations at the Samsat Office in Serang City. The object used in this study is a motorized vehicle taxpayer registered at the Samsat office of Serang City.

The population in this research is the total number of motorized vehicle taxpayers registered at the Samsat office in Serang City. The method used in this research is accidental sampling. The criteria for the respondents who were sampled in this research were all motorized vehicle taxpayers registered at the Samsat office in Serang City and vehicle owners with black plates owned by motorized vehicle taxpayers. The data collection method used in this study was by distributing questionnaires. The research instrument uses a Likert scale, namely the score given to the questionnaire starting with a value of 1 (Strongly Disagree), 2 (Disagree), 3 (Neutral), 4 (Agree), and 5 (Strongly Agree). Data were obtained directly from respondents who were registered at the Samsat office of Serang City. The operational definitions of variables and indicators used in this study are shown in the following table:

Variable	Definition of Variable Operational	Indikator
Taxpayer Compliance (Y)	Tax compliance is the condition that the taxpayer fulfills all tax obligations and his tax rights have been implemented ( <a href="#">Rahayu &amp; Suhayati, 2010</a> ).	<ol style="list-style-type: none"> <li>1. Compliance fulfills tax regulations</li> <li>2. Timely compliance in paying taxes</li> <li>3. Compliance with tax payment requirements</li> <li>4. Compliance understands the due date of tax payments</li> </ol>
Tax Awareness (X1)	Tax awareness is a person's good intentions in fulfilling obligations in paying the tax ( <a href="#">Surjanti et al., 2018</a> ).	<ol style="list-style-type: none"> <li>1. Awareness of tax rights and obligations</li> <li>2. Awareness of the importance of taxes for regional development</li> <li>3. Awareness in paying the tax</li> <li>4. Awareness of preparing tax payment fund</li> </ol>
Tax Knowledge (X2)	Knowledge of taxation is closely related to the taxpayer's understanding of tax laws ( <a href="#">Hardiningsih &amp; Yulianawati, 2011</a> ).	<ol style="list-style-type: none"> <li>1. Knowledge of fulfilling tax obligations according to regulations</li> <li>2. Knowledge of tax payment procedures</li> <li>3. Fulfillment of tax payment requirements by taxpayers</li> <li>4. Taxpayer's knowledge about the due date of tax payment</li> </ol>
Income Level (X3)	The taxpayer's economic ability is used for consumption and adds to the taxpayer's wealth ( <a href="#">Mardiasmo, 2011</a> ).	<ol style="list-style-type: none"> <li>1. The willingness of the taxpayer to accept the tax</li> <li>2. Ability to fulfill tax payments</li> <li>3. Total Income of Taxpayers</li> </ol>

Services Quality (X4)	Service quality is the ability to provide satisfactory service, provide services with responsiveness, ability, courtesy, and a trustworthy attitude possessed by tax officers ( <a href="#">Sari &amp; Susanti, 2014</a> ).	<ol style="list-style-type: none"> <li>1. The service facilities provided are adequate or not</li> <li>2. The ability of officers to assist taxpayers</li> <li>3. The attitude of officers towards services provided</li> <li>4. The quality of service of tax officers to be responsive to help taxpayers</li> </ol>
Tax Sanctions (X5)	Tax sanctions are a guarantee or prevention so that tax regulations that have been regulated can be obeyed and not violated ( <a href="#">Mardiasmo, 2011</a> ).	<ol style="list-style-type: none"> <li>1. Taxpayers know the purpose of tax sanctions</li> <li>2. Sanctions are imposed if there is a late payment</li> <li>3. Firm sanctions to create tax compliance</li> <li>4. Sanctions are given without tolerance to taxpayers who violate</li> </ol>

**Tabel 1.**  
Definition of Variable Operational

**Data Analysis Technique**

The data analysis technique used in this research is multiple linear regression model including measurement of coefficient of determination, ANOVA test, and t statistic test. Validity test, reliability test and classical assumption test are carried out before testing the hypothesis which is assisted by statistical software SPSS version 25. This study uses multiple linear regression analysis models, namely:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + e$$

Description:

Y : Taxpayer Compliance Level

$\alpha$  : Constants

$\beta_1 - \beta_5$  : Regression Coefficient

X1 : Tax Awareness

X2 : Tax Knowledge

X3 : Income Level

X4 : Quality of Service

X5 : Tax Sanctions

**RESULT AND DISCUSSION**

Respondents in this study were motor vehicle taxpayers registered at the Samsat office in Serang City. The number of respondents who were taken in the analysis test of this study was 100 people. The characteristics of the respondents who were sampled in this study were based on gender, age, education level, and monthly income level. It is known that the majority of respondents are male, namely 80% and 20% are female. This is because, during the distribution of the questionnaires in the field, they happened to be male. Based on the

age of the respondents, the age over 45 years was 26 people (26%), ages between 20-25 years were 21 (21%) and the lowest was under 20 years as many as 1 (one) person. Meanwhile, the rest are respondents aged 26-30 years, 31-35 years, 36-40 years, and 41-45 years. This condition indicates that those who pay motor vehicle taxes in the Samsat office in Serang City are from young to adults.

Based on the education level of the respondents studied, most of the respondents were only high school graduates, as many as 46 people (46%), the level of undergraduate education was 29 people (29%) and the lowest was only elementary school graduates, namely 2 (two) people and the rest of the respondents graduated from junior high school, diploma and master's degree. Meanwhile, when viewed from the income level of the respondents, almost half of the respondents who became the object of the study had incomes below Rp3,000,000, namely 42 people (42%), the second place was occupied by respondents who had monthly incomes ranging from 3 million to 5 million as many as 35 people (35%) and the rest are respondents with an income of more than 5 million.

The descriptive statistical test of this variable has the aim of providing responses to the description of the questionnaire that has been distributed to the respondents. The results of descriptive statistical tests from this study shown in table 2:

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
Tax Awareness	100	12	7	19	15.84	.231	2.308
Tax Knowledge	100	13	6	19	16.12	.180	1.799
Income Level	100	10	5	15	11.83	.223	2.230
Service Quality	100	15	5	20	16.47	.277	2.772
Tax Sanctions	100	16	4	20	14.49	.434	4.336
Taxpayer Compliance	100	13	7	20	15.85	.328	3.279
Valid N (listwise)	100						

**Tabel 2.**  
Descriptive Statistics

Source: Processed Data (2021).

Based on table 2, all research variables can be described, namely the minimum value for the tax awareness variable is 7, the maximum value is 19 and the average (mean) is 15.84 so that there is a difference in the value of tax awareness to the average value of 2.308 which can be seen from the value of the standard deviation. The tax knowledge variable has a

minimum value of 6, a maximum value of 19, an average (mean) of 16.12 and a standard deviation of 1.799, which means that there is a difference in the value of tax knowledge to the average value of 1.799. The income level variable has a minimum value of 5, a maximum value of 15, an average (mean) of 11.83 and a standard deviation of 2.230, which means that there is a difference in the value of the income level to the average value of 2.230.

The service quality variable has a minimum value of 5, a maximum value of 20, an average (mean) of 16.47 and a standard deviation of 2.772, which means that there is a difference in the value of service quality to the average value of 2.772. The tax sanctions variable has a minimum value of 4, a maximum value of 20, an average (mean) of 14.49 and a standard deviation of 4.336, which means that there is a difference in the value of tax sanctions against the average value of 4.336. The taxpayer compliance variable has a minimum value of 7, a maximum value of 20, an average (mean) of 15.85 and a standard deviation of 3.279, which means that there is a difference in the value of taxpayer compliance with an average value of 3.279.

The results of the validity test of this research indicate that the indicators used in measuring all research variables using the pearson product-moment method are declared valid. This result is because all r-count values are greater than the r-table value, which is 0.256 and significant at the 1% level or  $< 0.01$ , so that all indicators are categorized as appropriate in measuring all variables in the study. The results of the reliability test of this study indicate that tax awareness is 0.758, tax knowledge is 0.777, income level is 0.829, service quality is 0.811, tax sanctions are 0.852, and tax compliance is 0.824. The value of Cronbach's alpha, both the independent variable and the dependent variable, is declared reliable. The value of the variable tax awareness, tax knowledge, income level, service quality, tax sanctions, and taxpayer compliance is declared reliable if the value of Cronbach's alpha  $> 0.6$  ([Sujarweni, 2014](#)).

The results of the normality test using the Kolmogorov-Smirnov test is to look at the asymp sig value of the research data that has been processed. The results of the normality test in this study showed the asymp. sig value was 0.104 with a significant probability of 0.163. This means that the residual data is normally distributed because of the significant value of asymp. sig (2-tailed) of  $0.104 > 0.05$ . Multicollinearity detection can be seen based on the tolerance value and its opponent Variance Inflation Factor (VIF). If the VIF value is  $< 10$  and the tolerance value is  $> 0.10$  then there is no multicollinearity and vice versa if the VIF value is  $> 10$  and the tolerance value is  $< 0.10$  then multicollinearity occurs (Ghozali, 2011). The value of the Variance Inflation Factor (VIF) of the tax awareness variable is 7.173, tax knowledge is 5.216, income level is 7.988, service quality is 8.350, and tax sanctions are 7.748. greater than 0.10 ( $> 0.10$ ), so it can be concluded that the data does not show symptoms of multicollinearity between the independent variables in the regression model.

This research uses the glacier test by regressing the log value of the squared residual as the dependent variable with the independent variable. If the regression results produce a significance value of  $t > 0.05$  ( $\alpha = 5\%$ ), it can be concluded that there is no heteroscedasticity in the regression model. The significance value of the independent variables of the heteroscedasticity test is tax awareness of 0.244, tax knowledge of 0.250, income level of 0.401, service quality of 0.721 and tax sanctions of 0.263 greater than 0.05 ( $t > 0.05$ ). It can be concluded that the regression model is free from heteroscedasticity and the assumption that there is no heteroscedasticity has been fulfilled.



### Coefficient of Determination

The coefficient of determination ( $R^2$ ) is used to show how far the ability of the regression model to explain the dependent variable and has the aim of testing the level of closeness between the independent variables and the dependent variable. The results of the coefficient of determination in this study using the help of SPSS 25 showed the adjusted R Square value of 0.967. This means that the dependent variable, namely taxpayer compliance is influenced by the variables of tax awareness, tax knowledge, income level, service quality, and tax sanctions by 96.7% and the remaining 3.3% is influenced by other factors not included in this research.

### Statistic Test F

The purpose of the F test is to show whether all the independent variables used in the regression model have an effect or relationship together or simultaneously on the dependent variable. The results of the ANOVA test or F test obtained a calculated F value of 590.210 with a probability less than 0.05 ( $<0.05$ ) and  $F_{\text{count}} > F_{\text{table}}$  (2.31), so that the regression model can be used to predict how taxpayer compliance is affected by the independent variables namely the variables of tax awareness, tax knowledge, income level, service quality, and tax sanctions.

### Individual Parameter Significance (Statistic Test t)

The t-test in this research was used to determine the effect of each independent variable on the dependent variable. The t-test is done by looking at the comparison between  $t_{\text{count}}$  and  $t_{\text{table}}$ . In determining the value of t table, that is by looking at the 5% significance level with degrees of freedom  $df = (n-k-1)$  where n is the number of research respondents and k is the number of research variables. The following t test results from this research are shown in table 3.

Variable	Unstandardized		Standardized	t	Sig.
	Coefficients		Coefficients		
	B	Std. Error	Beta		
(Constant)	1.792	.733		2.446	.016
Tax Awareness	.473	.181	.333	2.622	.010
Tax Knowledge	.189	.075	.104	2.506	.014
Income Level	.207	.139	.140	2.486	.018
Service Quality	.518	.118	.438	4.385	.000
Tax Sanctions	.153	.038	.202	4.010	.000

**Tabel 3.**  
Partial Test

Source: Processed Data (2021).

Based on table 3, the constant value in the regression equation is 1.792. So if the dependent variable in this study is considered zero, the constant value is the same as the value of the dependent variable. The  $t_{\text{count}}$  of the tax awareness variable on the taxpayer compliance variable is 2.622, which is greater than the  $t_{\text{table}}$  value of 1.985 ( $2.622 > 1.985$ ). The significant value of the tax awareness variable is 0.010 smaller than 0.05 ( $0.01 < 0.05$ ). So based on these calculations, it can be concluded that tax awareness has a positive and significant effect on taxpayer compliance.

This research is in line with research conducted by Susanti, Cania, & Rosya (2020), Nirajenani & Aryani (2018), Putra & Jati (2017), Ilhamsyah, et al (2016), and Raharjo & Biattant (2018), state that Tax awareness has a significant effect on taxpayer compliance.

However, the results of this study contradict the research conducted by [Famami & Norsain \(2019\)](#), states that there is no effect of tax awareness on tax compliance. Taxpayers who have a positive assessment of the government in carrying out state functions will move taxpayers awareness in complying with their tax obligations, especially in paying taxes ([Ummah, 2015](#)). It can be concluded that motorized vehicle taxpayers registered at the Samsat Office in Serang City already have a fairly good awareness of the importance of taxes and are a form of participation in supporting regional development. The higher the level of awareness of taxpayers in paying taxes, it will further increase taxpayer compliance ([Winasari, 2020](#)).

The  $t_{\text{count}}$  value of the tax knowledge variable on the dependent variable, namely taxpayer compliance, is 2.506 and is greater than the  $t_{\text{table}}$  value of 1.985 ( $2.506 > 1.985$ ). In addition, the significance value of tax knowledge is 0.014 is smaller than the 5% significance level ( $0.014 < 0.05$ ), so based on the results of table 3 calculations it can be interpreted that the independent variable of tax knowledge has a significant effect on taxpayer compliance.

The results of this study are supported and in line with research conducted by [Rismayanti & Basuki \(2017\)](#), [Tresnalyani & Jati \(2018\)](#), and [Ilhamsyah, et. al., \(2016\)](#), states that tax knowledge has a significant effect on taxpayer compliance. Looking at the education level of respondents who answered the research questionnaire, 46% of those who had the latest education were in Senior High School (SMA), and 44% had diplomas and bachelor's degrees in total. With formal education, it is expected to increase tax knowledge because tax knowledge is a basic thing for taxpayers to have ([Susilawati & Budiarta, 2013](#)). The introduction of formal taxes at an early stage such as in schools can help and influence behavioral attitudes towards tax compliance ([Palil & Rusyidi, 2013](#)). Based on the results of this research, it concluded that the level of tax knowledge of the public or taxpayers registered at the Samsat Office in Serang City is good enough that it can be illustrated that tax knowledge has a role in determining taxpayer compliance. It proves that taxpayers registered at the Samsat office of Serang City already have a good knowledge of tax regulations and tax payment procedures. With tax knowledge, it will reduce the tendency toward tax non-compliance ([Palil & Rusyidi, 2013](#)).

The  $t_{\text{count}}$  value of the independent variable income level on the dependent variable, namely taxpayer compliance based on table 3, which is 2.486. This shows  $t_{\text{count}} > t_{\text{table}}$  ( $2.486 > 1.985$ ) and the significance value is 0.018 which is smaller than 0.05 at the 5% significance level. Therefore, it can be concluded that the level of income has a significant effect on taxpayer compliance.

This condition means that the taxpayer's ability to pay Motor Vehicle Tax (PKB) is closely related to the condition of the taxpayer's income level and will affect taxpayer compliance in paying taxes ([Sari & Susanti, 2014](#)). This is probably due to the threat of financial sanctions which are considered more burdensome for low-income groups of taxpayers so that they are obedient in paying taxes ([Tyas, 2013](#)). The results of this research are in line with research conducted by [Tyas \(2013\)](#), which states that the level of income affects taxpayer compliance, but contrary to research conducted by [Rismayanti & Basuki \(2017\)](#) that the level of income does not affect taxpayer compliance in paying their tax obligations.

The  $t_{\text{count}}$  value of the service quality variable on the dependent variable, namely taxpayer compliance, is 4.385 and is greater than the  $t_{\text{table}}$  value of 1.985 ( $4.385 > 1.985$ ). In addition, the significance value of service quality is 0.000 smaller than the 5% significance level ( $0.000 < 0.05$ ), so based on the results of table 3 calculations it can be interpreted that

the service quality independence variable has a significant effect on taxpayer compliance. The results of this study are in line with research conducted by [Susanti, Cania, & Rosya \(2020\)](#), [Anjanni et al., \(2019\)](#), [Tresnalyani & Jati \(2018\)](#), [Akbar & Nuryatno \(2018\)](#) dan [Paramartha & Rasmini \(2016\)](#), which state that the quality of service has a significant effect on taxpayer compliance. It is because good service quality can make taxpayers feel helped in terms of service and can increase taxpayer compliance.

The  $t_{\text{count}}$  value of the independent variable of tax sanctions on the dependent variable, namely taxpayer compliance based on table 3, which is 4.010. This shows  $t_{\text{count}} > t_{\text{table}}$  ( $4.010 > 1.985$ ) and the significance value is 0.000, which is smaller than 0.05 at the 5% significance level. Therefore, it can be concluded that tax sanctions have a significant effect on taxpayer compliance.

The results of this study are in line with research conducted by [Winasari \(2020\)](#), [Nirajenani dan Aryani \(2018\)](#), [Kusuma \(2017\)](#), [Rismayanti dan Basuki \(2017\)](#), [Putra dan Jati \(2017\)](#), and [Ummah \(2015\)](#), which stated that tax sanctions have a significant effect on taxpayer compliance but contrary to research conducted by [Famami dan Norsain \(2019\)](#) dan [Nahumury et al \(2018\)](#). This condition shows that taxpayers registered at the Samsat Office in Serang City feel that the sanctions given are in accordance with the late payments made by tax violators. This condition shows that taxpayers registered with the Serang City Samsat feel that the sanctions given are in accordance with the late payments made by tax violators. Sanctions are a means of prevention so that taxpayers do not violate tax regulations. Sanctions become a belief that taxpayers will not ignore their tax obligations, and provide a deterrent effect so that the impact can increase taxpayer compliance ([Mardiasmo, 2011](#)). The imposition of strict sanctions can increase the discipline and compliance of taxpayers in paying taxes. The imposition of high sanctions can increase the compliance of motor vehicle taxpayers in carrying out their tax obligations ([Ilhamsyah et. al, 2016](#)).

## CONCLUSION

Based on the results of the analysis and processing of research data, it can be concluded that tax awareness, tax knowledge, income level, service quality, and tax sanctions both partially and simultaneously affect taxpayer compliance. Motor vehicle taxpayers who are registered at the Samsat Office in Serang City already have a fairly good awareness of the importance of taxes and are a form of participation in supporting regional development. The higher the level of awareness of taxpayers in paying taxes, the more taxpayer compliance will increase. Registered taxpayers already have a fairly good knowledge of tax regulations and tax payment procedures. With tax knowledge, it will reduce the tendency toward tax non-compliance. The level of income has a positive effect on taxpayer compliance, perhaps due to the threat of financial sanctions which are considered more burdensome for groups of low-income taxpayers so that they are obedient in paying taxes. Service quality has a significant effect on taxpayer compliance because good service quality can make taxpayers feel helped in terms of service so as to increase taxpayer compliance. Sanctions affect taxpayer compliance because the imposition of strict sanctions can increase taxpayer discipline and compliance in paying taxes.

The implications suggested in this study are the Samsat office in Serang City to maintain the level of compliance of motorized vehicle taxpayers by improving service quality, providing facilities that facilitate tax payments, providing information regarding the importance of taxes for regional development, applying strict sanctions and increasing tax compliance supervision of taxpayers who have not complied in making their motor vehicle

tax payments. The limitation of this study is that it only examines motor vehicle taxpayers within the scope of the Samsat office in Serang City. Therefore, the results of this study do not have a stronger generalization in a wider context. For further research, it is recommended to add other determinants that can affect the compliance of motor vehicle taxpayers, such as the tax socialization variable and the taxpayer's perception of the benefits of taxes for regional development.

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