

ANALYSIS OF THE INFLUENCE OF TAXPAYER KNOWLEDGE AND TAX SANCTIONS ON COMMUNITY MOTOR VEHICLE TAXPAYER COMPLIANCE IN KLATEN

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Abstract: Taxes are the people's contribution to the state's Treasury based on law (which can be enforced) without receiving reciprocal services (contra-performance) which can be directly demonstrated and which are used to pay for public costs. Taxes have a function as a budget and as usual. As a budgetair, it functions to finance routine expenditure and state development. The aim of this research is to determine the influence of tax knowledge, taxpayer awareness, income level and tax sanctions on taxpayer motor vehicle compliance. This research was previously held at SAMSAT Klaten. The number of the sample in this study was 145 respondents with the sampling method using a convenient sampling method. Data collection was carried out using a questionnaire method and processed using SPSS software. The data analysis technique used in this research is multiple linear regression. Based on the results of the analysis, it could be seen that sanction taxes have an influence on taxpayers' motor vehicle compliance, while knowledge taxes have no influence on taxpayers' motor vehicle compliance.

Keywords: Knowledge Tax, Sanctions Tax, Taxpayer Compliance

1. Introduction

Transport Taxes are a potential part of state and regional income. Taxes are people's contributions to the state's Treasury based on law (which can be enforced) without receiving reciprocal services (contra-performance) which can be directly demonstrated and used to pay for public expenditure. (Mardiasmo, 2016). Taxes have a function as a budget and as usual. As a budgetair, it functions to finance routine expenditure and state development. Tax is one of the country's revenue sectors that has a very large contribution to the country's revenue, as proven by the 2021 LKPP, it is stated that the country's income from taxes has increased by 13.25% as of 30 September 2021, which is how all of these efforts were made by the government is able to increase level of income. taxpayer compliance in fulfilling their tax obligations.

Taxpayer compliance is a situation in which the taxpayer fulfills all tax obligations and implements his tax rights (Pitoyo, A., & Muthmainnah, 2021). Taxpayer compliance means that taxpayers have the willingness to fulfill their tax obligations in accordance with applicable regulations without the need for audits, thorough investigations, warnings or threats and the application of both legal and administrative sanctions (Gunadi, 2013). Compliance taxpayers must fulfill their tax obligations in accordance with the provisions to pay taxes on time according to the payment due date. In its article on tax compliance, the Organization of Economic Co-operation and Development (2016), categorizes compliance into two, namely; administrative compliance and technical compliance. Administrative rules imply filing and

payment and ensuring that due dates are adhered to and procedures are also followed while technical aspects refer to correct tax calculations. In addition, it refers to the voluntary calculation, payment of taxes due and debts within the specified time limits.

There are several factors that influence the level of motor vehicle taxpayer compliance. The first factor is the knowledge tax. Tax knowledge is the process by which taxpayers know the tax regulations, both about the tax rates they will pay and the tax benefits that will be useful for their lives. Having tax knowledge within taxpayers will help taxpayers to apply that knowledge to paying taxes (What is the Effect of Taxpayer Compliance & Kong Dan Sukrisno Lalu, 2019). Taxpayer knowledge of taxation is an important factor in the level of taxpayer compliance, because basically taxpayers must know the applicable tax provisions and regulations, so that taxpayers can be aware of and know how to fulfill their obligations to pay taxes. Without having tax knowledge, there is a tendency that taxpayers do not carry out their obligations to comply with tax regulations, whether intentionally or unintentionally (Suvandra and Supadmi, 2016). Tax obligations will increase as a person's tax knowledge increases because with high tax knowledge, taxpayers are aware of their obligations and know the consequences if they do not fulfill their obligations. (Hertati, 2021). Tax knowledge is tax information that taxpayers can use as a basis for action, making decisions and to take certain directions or strategies regarding the implementation of their rights and obligations in the field of taxation (Kartikasari, Ni Luh Gede Santhi., 2020).

The second factor is Tax Sanctions. According to (Muhamad, M. S., Asnawi, M., & Pangayow, 2019) tax sanctions are a deterrent effect tool so that taxpayers should not violate tax norms. In tax provisions, there are two types of tax sanctions, namely administrative sanctions and criminal sanctions. The threats in form of a violation of tax norms are some that are threatened with administrative sanctions only, there are also those that are threatened with criminal sanctions only, and there are also that are threatened with both administrative and criminal sanctions. Research conducted by (Kusuma, 2019) concluded that sanctioned taxes have an influence on taxpayers' motor vehicle compliance. Tax sanctions are imposed on a taxpayer if they commit delays or violations. As previously explained, there are two types of sanctions in the tax sector, namely administrative sanctions and criminal sanctions. Administrative sanctions are sanctions imposed by payment of financial losses to the state due to the application of statutory provisions. that's not the kind of invitation it should be. Meanwhile, criminal sanctions are torture or suffering and legal fortifications so that tax norms are obeyed (Supriatiningsih, S., & Jamil, 2021).

2. Literature Review

literature According to Prof. Dr. Rochmat Soemitro, SH in the official book (2014), taxes are the property of the people, contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter-performance) which can be directly demonstrated and used. to pay for general expenses.

According to SI Djajadiningrat in Official book (2014), tax is an obligation to hand over a portion of wealth to the state Treasury which is caused by circumstances, events and actions that give a certain position, but not as a punishment, according to the regulations set established by the government and can be enforced, but there is NO reciprocity of services from the state directly to maintaining general welfare. From the above definition, it can be concluded that taxes are the people's contribution to the state Treasury which has been determined directly by law to hand over a portion of their wealth.

According to (Cong, J., & Agoes, 2019), tax knowledge is the capability in which taxpayers know tax regulations, both about the tax rates they will pay and the tax benefits that will be useful for their lives. Knowledge is information that is the basis for taxpayers to use to act, organize tax strategies, and make decisions in accepting rights and carrying out obligations as taxpayers in connection with the implementation of rights and obligations in the field of taxation. Because having knowledge of taxation will help taxpayers pay taxes, the level of compliance will increase (Ilhamsyah et al., 2016)

Tax sanctions are an important factor in teaching taxpayers who do not comply with tax regulations. Non-strict sanction taxes make taxpayers underestimate regulatory taxes. This condition makes taxpayers brave enough to pay taxes every five (5) years or not pay at all (Kong and Agoes, 2019).

Tax sanctions are a guarantee that the provisions of the tax law (tax norms) will be complied with or complied with. In other words, tax sanctions are a tool (deterrence). So taxpayers should not violate tax norms (Sari, et Al. 2013). In taxation, there are two types of sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions can include interest, fines and increases. Meanwhile, criminal sanctions can include imprisonment and imprisonment (Lestari, et Al. 2018).

Taxpayer compliance is a very important issue in the area of income tax. When the taxes earned by the country are not realized, it will hinder the country's development (Anam, et Al. 2018). Agustin and Putra (2019) argue that compliance in taxation means a situation where taxpayers carry out their rights and obligations in a disciplined manner in accordance with applicable laws and procedures and do not violate tax regulations. The motor vehicle tax collection system in Indonesia itself adheres to the Official Assessment System, where the authority to determine the amount of tax payable rests with the government.

So, voluntary compliance from taxpayers is the target of this system (Langgeng, A., 2017) Categories of taxpayers comply with with the Minister of Finance Regulation no. 192/PM K.03/2007Jo No.74?PM K.03/2012 are as follows (a) Timely delivery of the notification letter; (b) Have NO tax arrears for any type of tax, except tax arrears for which permission has been obtained to pay installments or postpone tax payments; (c) Financial statements audited by a public accountant or government financial supervisory agent with an unqualified opinion for 3 consecutive years.

Table 1. Descriptive statistics

Descriptive Statistics					
	N	Min	Max	Mean	Std. Dev
knowledge	145	14.00	25.00	21.8207	2.34423
penalty	145	11.00	25.00	21.1586	2.44289
obedience	145	14.00	25.00	21.3724	2.41794
Valid N (listwise)	145				

Source: Data processed in 2023

From Table 1. shows the value of N or the amount of data studied for 100 samples, the descriptive statistics of the results of the variable research are as follows:

1. Tax Knowledge Tax knowledge variable consists of 145 samples. Knowledge tax has a meaning or average value of 21.82 with a minimum value of 14 and a maximum value of 25. The standard deviation value of 2.344 is smaller than the average value, which means the data is spread out or data deviation is low.
2. Tax Sanctions Tax sanction variable consists of 145 samples. Tax sanctions have an average of 21.15 with a minimum value of 11 and a maximum value of 25. The standard deviation value of 2.442 is smaller than the average, which means the data is spread out or the data deviation is low.
3. Taxpayer Compliance with Motorized Vehicles Taxpayer compliance variable consists of 145 samples. Taxpayer compliance has an average of 21.37 with a minimum value of 14 and a maximum value of 25. The standard deviation value of 2.417 is smaller than the average, which means the data is spread out or the deviation of the data is low.

Table 2. Multiple Linear Regression Test Analysis

Coefficientsa						
Model		Unstandardized		Stand.	t	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	10,204	1,854		5,503	,000
	TOTAL	,212	,092	,206	2,309	,022
	AMOUNT	,309	,088	,312	3,499	,001

Source: Data processed in 2023

Based on Table 2 above, the multiple linear regression equation can be created as follows:

$$Y = a + b_1x_1 + b_2x_2$$

$$y = 10.204 + 0.212 + 0.309$$

1. The value of a of 10.204 is a constant or condition when the taxpayer's compliance variable has not been influenced by other variables, namely the variable knowledge tax (X1) and sanction tax (X2). If the independent variable does not exist, the taxpayer compliance variable will not change.
2. B1 (regression coefficient value of the other variables were not examined in this study.
3. B2 (regression coefficient value of variables were not examined in this study.

Table 3. Hypothesis testing

ANOVAa						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	176,971	2	88,485	18,897	,000b
	Residual	664,919	142	4,683		
	Total	841,890	144			

Source: Data processed in 2023

4. Based on the test results in Table 3, it shows that the meaning value is 0.000 or other words smaller than that possible value (p-value) of 0.05. Based on the results of the f test, it could be said that the regression equation model used in this research is in a condition suitable for interpretation or that the knowledge tax and sanction tax variables have a significant influence simultaneously (together) on it. variable taxpayer compliance.

Table 4. Test statistics

Coefficient						
Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10,204	1,854		5,503	,000
	TOTAL	,212	,092	,206	2,309	,022
	AMOUNT	,309	,088	,312	3,499	,001

Source: Data processed in 2023

Based on Table 4. The t test results show that the influence of each independent variable is as follows:

1. Hypothesis Test 1: Tax Knowledge has no influence on Motor Vehicle Taxpayers Compliance. The tax knowledge variable (X1) has a significant value of 0.022 or less than 0.05. It could be said that tax knowledge has an influence on taxpayers' motor vehicle compliance.
2. Hypothesis Test 2: Tax Sanctions affect Taxpayer Motor Vehicle Compliance. The tax sanction variable (X2) has a significant value of 0.001 or less than 0.05. It could be said that tax sanctions affect taxpayers' motor vehicle compliance.

3. Method

Effect of Knowledge Tax on Motor Vehicle Taxpayers Compliance Based on the test results, multiple linear regression analysis shows that the variable knowledge tax (X1) has a significance value of 0.022. The significance of value is smaller than 0.05. So these results show that knowledge tax has an influence on taxpayers' motor vehicle compliance at SAMSAT Klaten, this explains that knowledge tax is possessed by taxpayers when seen from their educational background guarantees that taxpayers will be more obedient in carrying out their taxes obligation . There are many taxpayers who don't yet know the procedure for paying motor vehicle tax, calculating the rate of tax they have to pay, the deadline for payment of their vehicle tax before maturity, so the provisions related to tax obligations are in effect yet fully comply with taxpayers. Tax knowledge is information about taxation that can be used by taxpayers as a basis for acting, making decisions, and pursuing certain important directions or strategies relating to the implementation of their rights and obligations in the field of taxation. With the greater knowledge about taxation that taxpayers have, it will make taxpayers more compliant in paying their motor vehicle taxes, conversely if taxpayers have minimal knowledge in terms of taxation, non-compliance will occur in taxpayers. The results from this research are in line with the results from research conducted by (Langgeng, A., 2017) which stated that tax knowledge has an influence on motor vehicle tax compliance. Abadi and Krisdiyawati (2017) stated that taxpayers' knowledge of taxation is still lacking because there are still taxpayers who do not understand or do not know how to calculate the speed of paying taxes. This could be because the government has not done any more intensive outreach to the public regarding tax knowledge, especially regarding motor vehicle tax. This research is a different result from research conducted by Ilhamsyah et al. , (2016), Kong and Agoes (2019) stated that knowledge tax affects taxpayers' motor vehicle compliance.

The Effect of Tax Sanctions on Motor Vehicle Taxpayers Compliance

Based on the test results, multiple linear regression analysis shows that the variable sanction tax (X2) has a significance value of 0.001. This means the value is smaller than 0.05. So these results show that tax sanctions have an influence on motor vehicle tax compliance at SAMSAT Klaten. Tax sanctions are actions in form of penalties and will be given to taxpayers who are late in paying taxes and do not comply with applicable tax regulations. Taxpayers only know that they will receive tax sanctions if they delay and do not pay their taxes, but in reality tax sanctions can be given not only from indicators of being in arrears and not paying taxes alone. Every important tax violator must receive a deterrent effect in the form of sanctions, whether administrative sanctions or criminal sanctions. Very large tax penalties are required to discipline taxpayers to pay their taxes. Application of tax sanctions must be in accordance with applicable tax provisions and regulations. The stricter the sanctions given to violators will provide incentives for taxpayers to comply in paying their taxes. On the other hand, if the tax sanctions given to taxpayers are less strict, it will make taxpayers less compliant in paying their

taxes. He is expected that the existence of tax sanctions could prevent taxpayers from violating tax norms. The results of this research are in line with the results of research conducted by (Ilhamsyah et al., 2016), (Kusuma, 2017) (Langgeng, A., 2017), ((Cong, J., & Agoes, 2019)) stated that tax sanctions have an influence on tax payers' motor vehicle compliance. The results of this research are not in accordance with research conducted by Agustin and Putra (2019) that state tax sanctions have NO influence on tax payer's motor vehicle compliance.

4. Result and Discussion

The method used in this research is quantitative research method. Quantitative research methods can be defined as research methods used to examine certain populations or samples. Collecting data for the analytical use of research instruments that are quantitative or statistical in nature, with the aim of hypothesis testing, was established (Sugiyono, 2017) in (Cong & Agoes, 2019). The data used in this research is primary data formed from the respondents' perceptions. Data collection is used directly survey And the instrument used is a questionnaire (Langgeng & Krisdiyawati, 2017).

Population is a generalized area consisting of objects or subjects that have certain numbers and characteristics determined by researchers to be studied and then conclusions drawn (Sugiyono, 2017). The population in this study is all taxpayer motorized vehicles registered at the Klaten SAMSAT office, totaling 812,600 taxpayers (DITLANTAS POLDA JATENG, 2021). According to Sugiyono (2013) in Astina and Setiawan (2018), the sample is part of the number and characteristics of the population.

Sample _ choice of methods used to be convenience sampling and accidental sampling. Convenience Sampling is convenient sampling, namely selecting samples based on convenience. So the basis for information is to be obtained quickly and efficiently (Sudaryono, 2017) in (Prasetyo & Arisudhana, 2019). Incidental Sampling / Accidental Sampling is a technique for determining a sample based on chance, that is , anything patient who happens to meet the researcher Can be used as a sample , if he is considered that the person who _ is accidentally met is suitable as data source (Sugiyono: 2016:124). Not all taxpayers' motorized vehicles are the object of research because there are quite a lot of them, so to determine the number from the sample formula is used. According to Sujarweni (2014), what can be done using the Slovin formula is:

$$n = \frac{N}{1 + N(e)^2}$$

Information :

n = Sample size / number of respondents

N = Population size

e = Tolerance limit error (10%)

The total population of this study is 812,600 taxpayers, with the allowance percentage used being 10% and the calculation of the results can be rounded to achieve conformity. So to find out the research sample, use the following calculations:

$$n = \frac{812,600}{1 + 812,600(10\%)^2}$$

$$n = \frac{812,600}{8127}$$

$$n = 99.98$$

Based on the calculation above, the sample of respondents in this study was adjusted to 145 people from the total number of motorized vehicles and registered taxpayers at the Klaten SAMSAT Office.

5. Conclusions

Based on the results of the analysis and discussion about the influence of knowledge tax and sanction tax on motor vehicle taxpayer compliance in the study taxpayers registered at SAMSAT Klaten, the following conclusions can be drawn; Based on the results of the multiple linear regression test analysis, it shows that the variable knowledge tax (X1) has a significance value of 0.022. This means the value is smaller than 0.05. So these results show that knowledge tax has an influence on taxpayers' motor vehicle compliance at SAMSAT Klaten, this explains that the knowledge tax is possessed by taxpayers when seen from their educational background guarantees that taxpayers will be more obedient in carrying out property their tax obligations. Based on the results of multiple linear regression analysis testing, it shows that the variable sanction tax (X2) has a significance value of 0.001. This means the value is smaller than 0.05. So these results show that tax sanctions have an influence on vehicle tax compliance motorized at SAMSAT Klaten.

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