

The Effect of Tax Knowledge, Tax Sanctions, and Taxpayer Income Levels on Motor Vehicle Taxpayer Compliance at the Bekasi City Samsat Office in 2022-2024

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ABSTRACT

This study aims to analyze the influence of tax knowledge, tax sanctions, and income levels on the compliance of motor vehicle taxpayers at the Bekasi City Samsat Office for the 2022–2024 period. The main phenomenon behind this study is the gap between the potential revenue and the realization of Motor Vehicle Tax income in Bekasi City. The research method used is a verifiable descriptive quantitative approach with a population of 4,533,569 registered vehicle owners. Sampling was carried out through simple random sampling techniques and data was analyzed using SmartPLS software version 4.0 with the PLS-SEM method. The results of the study show that tax knowledge has a positive and significant effect on taxpayer compliance. On the other hand, tax sanctions and income levels were found to have a positive but not significant effect on motor vehicle taxpayer compliance.

Keywords:

Tax Knowledge, Tax Sanctions, Taxpayer Income Level, Motor Vehicle Taxpayer Compliance

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INTRODUCTION

The basic income that all Indonesian citizens must pay is taxes, which allow the government to finance desired national development projects and increase community engagement. Taxes are an effective source of tax revenue requiring the active participation of both the government and taxpayers (Khunaina & Ainul, 2021).

The main phenomenon behind this study is due to the gap in potential revenue with the achievement of Motor Vehicle Tax income in Bekasi City which is a direct indication of the level of taxpayer non-compliance. Data from the West Java Bapenda shows that the target of PKB revenue in the Bekasi City area has not been achieved optimally, the similarity in a large number of vehicles is shown by the results that have been registered but have not fulfilled their tax obligations.

As the voluntary obedience of taxpayers is high, the acquisition plan should be able to be achieved or exceeded. This gap shows the need to identify internal and external factors, such as knowledge and sanctions, that can affect taxpayer compliance (Lestari & Santoso, 2021).

The Effect of Tax Knowledge, Tax Sanctions, and Taxpayer Income Levels on Motor Vehicle Taxpayer Compliance at the Bekasi City Samsat Office in 2022-2024 - **Yuyun, et al**

One of the main elements in regional revenue sources that plays a real role in making a big contribution to the increase in income is vehicle tax. This tax is applied to the ownership and control of motor vehicles. The high number of non-compliant taxpayers indicates that the role of motor vehicles as a source of income for the burden of contributions of regional taxpayers has not been fully effective. Tax compliance is crucial, as non-compliance can trigger a tendency to avoid, evade, or even ignore tax obligations (Andanto, 2020).

A number of people who own motorized vehicles are currently increasing. To be able to collect motor vehicle taxes throughout Indonesia, especially in Bekasi City, the Samsat office can be done by having to make the best use of the situation. Compliance with tax regulations is the obligation of every citizen in fulfilling legally valid tax payments without outside pressure or influence, known as taxpayer compliance. These conditions include registration as a taxpayer as well as valid tax calculation, payment, and reporting (Fatmawati, 2022).

Knowledge of taxes or state compulsory contributions, sanctions or fines for violators, and the level of income of the taxpayer or the amount of income of a person who pays taxes are some of the elements that can affect a person's compliance in paying taxes. When taxpayers have a strong tax outlook and are aware of the beneficial implications of taxes on economic growth, they are more likely to meet their tax obligations. Conversely, a lack of knowledge or a negative attitude towards taxes can lower tax compliance. On the other hand, a lack of knowledge or a poor opinion about taxes can reduce compliance (Bhagaskara et al., 2023).

Permata & Zahroh (2022) state the severity of the sanctions imposed affects the compliance of taxpayers. Implementation of fair and firm sanctions so as not to dare to repeat the same mistakes against tax evaders and thus efforts to increase tax payer compliance. From the description above, it can be concluded that honesty in taxation results from personal awareness, knowledge, and accountability in fulfilling tax obligations that refer to laws and rules that are valid in the eyes of the law.

This phenomenon shows that it is still influenced by a number of interrelated factors. This study examines the effectiveness of the Samsat office in Bekasi City in 2022-2024 in accelerating the implementation of motor vehicle taxes based on the influence of tax knowledge, tax sanctions, and taxpayer income levels.

Tax understanding means that taxpayers' understanding of tax law including their authority and obligations, the different types of taxes, their calculation, and the process of tax returns and payments are determining factors for taxpayer compliance. The main feature of tax understanding is that taxpayers must master the basics of the tax system, because paying taxes is the obligation of all citizens to ensure national growth (Mansur et al., 2022).

Mulyati & Ismanto (2021) stated in order to encourage tax subjects to be more proactive in completing their fiscal responsibilities in realizing their tax obligations. Regular tax-related socialization activities, such as advising on how to file and report taxes, are essential. A good understanding of tax benefits and regulations can improve tax compliance. A person's awareness of fulfilling their tax responsibilities on time can also increase when understanding how taxes function as a source of development funding. A taxpayer's level of compliance is directly correlated with their level of tax awareness, according to the findings of previous research (Pandya & Hidayat, 2020).

In addition to tax knowledge, tax sanctions are a set of tax guidelines designed to

ensure compliance or fulfill the obligations of the person responsible for taxation, which is the second factor that can affect tax compliance (Anisya et al., 2022)

Permata & Zahroh (2022) argue that the third factor that affects a person to pay state contributions is the variable level of income obtained from not getting rewards or paying taxes. However, if they deliberately fail to do so, they will face a number of sanctions. As a result, tax sanctions can be considered as measures taken to stop taxpayers from violating relevant laws. Not only that, the application of sanctions is intended to prevent taxpayers who previously failed to pay their taxes (Karlina & Ethika, 2021).

According to Djatmika et al. (2021) An important factor that affects taxpayer compliance is the Income Level. According to Nurmantu, who was quoted in a study, they naturally use the money they earn from their jobs to support their families and themselves.

The results of the field study show that tax knowledge, tax sanctions, and the income level of motor vehicle taxpayers affect the compliance of motor vehicle taxpayers. As stated, Fatmawati & Adi (2022), Bhagaskara et al. (2023), Anggita et al. (2023), Mindan & Ardini (2022) and Permata & Zahroh (2022) show that this research was identified by five relevant studies.

However, research by Nahari & Rosita (2022), Djatmika et al. (2021), and Harianto & Arfamaini (2022), Adilin & Giri (2024), Widi et al. (2021) produces different results. Therefore, the amount of income is less always affecting taxpayer compliance. Further research is needed to more precisely examine the aspects that affect each other on motor vehicle tax compliance related to the payment of mandatory state contributions at the vehicle tax service office in Bekasi City. The differences in findings show that there are still differences between these studies.

The observed differences prompted the researcher to conduct a field study on the background that affects tax knowledge and sanctions, as well as the level of income to comply with the motor vehicle tax waivers registered at the Bekasi City Samsat Tax Office between 2022-2024. Thus, this study is titled, "The Effect of Tax Knowledge, Tax Sanctions, and Taxpayer Income Levels on Motor Vehicle Taxpayer Compliance at the Bekasi City Samsat Office in 2022–2024."

METHOD

Literature Review

Theory of Planned Behavior

Ajzen (1991) argues that the theory of planned behavior (TPB) is an individual action obtained from the target to take action. This theory looks at how perceived behavioral control pressure affects goal achievement. According to Adnyana et al. (2023). This implies that when a person thinks about a behavior, they will evaluate the obstacles or practical factors. It has to do with a person's confidence in their capacity to control the behavior.

Taxpayers' attitudes are influenced by their perception of the impact of their actions. The existence of severe punishments, such as fines or criminal penalties, makes non-compliance very detrimental and encourages a favorable attitude towards obedient behavior. Sanctions and law enforcement act as a powerful disincentive, influencing taxpayers' attitudes toward tax payments (Tjahjono & Prameswari, 2020).

Shirley & Shirley (2022) Arguing about the perception of justice affects how taxpayers feel about paying taxes. According to the principle of fiscal exchange, high-income taxpayers

may be less optimistic if they believe that the tax burden is not commensurate with the benefits it offers to society. According to the SDG paradigm, income levels affect taxpayers' assessments of how difficult it is to pay taxes, even if it is an economic aspect (perceived control of behavior).

Motor Vehicle Taxpayer Compliance

A person's obedience is identical according to the behavior (attitude) of an individual to follow instructions or rules (Thabroni, 2022). Taxpayer compliance is defined as a diligent action in the taxpayer community to achieve its responsibility in paying taxes referring to regulations as stipulated. A taxpayer who complies with the regulations will pay the tax before the specified time limit expires without the need for any checks or warnings (Leo et al., 2022).

Tax Knowledge

Karlina & Ethics (2020) Explaining one's knowledge of taxes is various aspects of the ins and outs of taxation, including the provisions that are understood and applied by taxpayers to carry out their fiscal obligations. An understanding taxpayer usually carries out his obligations without any element of coercion because he realizes that the tax paid also provides benefits for himself.

Tax knowledge reflects the basic understanding possessed by individuals and organizations regarding tax provisions related to the implementation of administrative obligations. A taxpayer who has a positive level of knowledge usually carries out his fiscal obligations with awareness and sincerity (Aninda et al., 2023).

Tax knowledge is any form of information that is used by the public in making decisions or actions related to the field of taxation (Kartikasari & Yadnyana 2021). This knowledge plays an important role in fostering public awareness of the importance of the tax sector. Therefore, various efforts are needed to motivate individuals to comply with tax regulations, foster honesty in behavior, provide understanding of the benefits of state contributions, and increasingly participate in increasing public awareness of tax obligations that must be met.

Tax Sanctions

The application of tax sanctions is necessary for tax evaders to ensure proper application and compliance with tax regulations. Tax sanctions are useful for guidelines that the tax system functions according to the provisions of the law. Basically, to encourage tax honesty among the public, the authorities impose tax sanctions (Juwita, 2020).

According to Fardhan & Sischa (2022), tax sanctions are the belief that rules need to be respected as a form of compliance with tax payment provisions. This means that the tax sanctions imposed serve as an ordinance to prevent them from neglecting their tax obligations.

The provisions of tax sanctions make a significant contribution in building compliance and awareness of tax waib to fulfill their responsibilities. The application of these sanctions serves as a guarantee that laws and regulations are complied with, as well as a preventive measure for taxed parties so that they do not have the potential to violate the tax provisions that are imposed. (Fauziah et al., 2023).

Taxpayer's Income Level

A crucial element during the tax collection stage is the income level of a taxpayer. The level of income can be attributed to the amount of tax to be paid. However, it is often an obstacle in tax collection because the same level of income is not shared by everyone, which is why its tax obligations are not met. People will not find it difficult to meet their tax payment obligations if the amount to be paid is below the actual regular income (Fatmawati & Adi, 2022).

Nita et al. (2022) Stating income serves as a source of funds for the community to meet basic needs and is very important for sustainability and lifestyle, either explicitly or implicitly. Difficulties in paying taxes will be faced by taxpayers who have low incomes, while high-income earners tend to be able to pay taxes diligently due to large incomes to meet daily needs.

Widi (2020) In his opinion, the indicator of the level of tax income is measured based on the amount of income owned and the ability to pay vehicle taxes.

Conceptual Framework

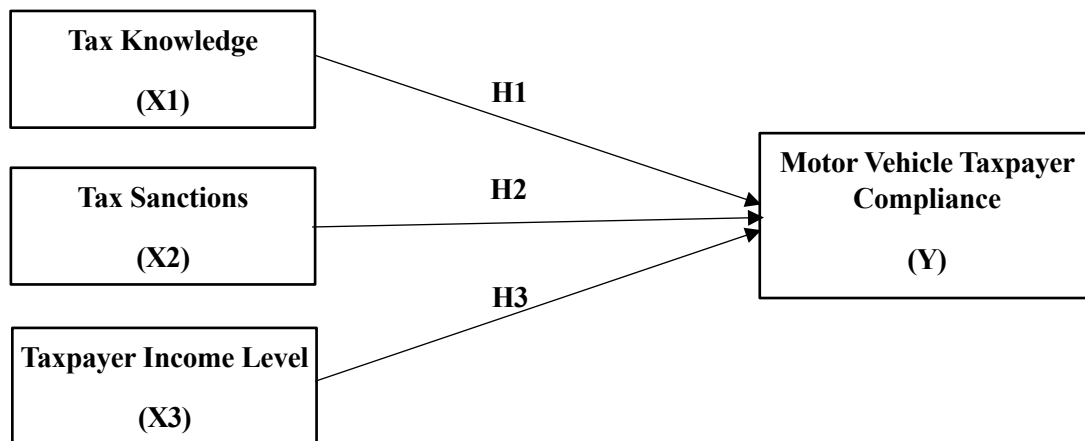


Figure 1. Conceptual Framework

Research Methods

This study uses a quantitative approach with a verifiable descriptive method to empirically test the relationship between variables. Primary data was obtained through the distribution of questionnaires directly to Motor Vehicle Taxpayers at the Bekasi City Samsat Joint Office for the 2022–2024 period. The study population includes all registered vehicle owners with a total of 4,533,569 units over the past three years. The sampling technique was carried out using probability sampling with a simple random sampling approach, where each member of the population has the same opportunity to be selected as a respondent based on predetermined research criteria.

The data analysis in this study was operated through SmartPLS software version 4.0 with the Partial Least Squares-Structural Equation Modeling (PLS-SEM) method. The analysis stage consists of evaluating the Measurement Model (Outer Model) to test the validity (convergent and discriminant) and reliability of the instrument. Furthermore, a Structural Model (Inner Model) evaluation was carried out by reviewing the R-Square value to measure the level of variance and F-Square to see the predictive influence between

variables. This series of analyses ended with hypothesis testing to prove the significance of the influence of tax knowledge, sanctions, and income levels on taxpayer compliance.

RESULTS AND DISCUSSION

Results and Discussion

The Effect of Tax Knowledge on Motor Vehicle Taxpayer Compliance

Based on these results, the first hypothesis can be shown that tax knowledge has a significant positive influence on motor vehicle taxpayer compliance. The findings of the study show that the compliance of motor vehicle taxpayers increases along with the increase in tax knowledge.

The research findings are consistent with the research conducted by Angita et al. (2024), which states that tax knowledge has a positive effect on motor vehicle taxpayers' compliance that understanding of tax procedures and functions is closely related to the tendency to act according to the rules.

The results of this study are also in line with Dewi et al. (2024), Mindan & Ardini (2022), Permana et al. (2022) and Nurfebrianti et al. (2024) show that taxpayer knowledge has a positive effect, this finding reveals that a taxpayer with an adequate tax understanding tends to be more effective in complying with and carrying out their tax obligations.

Theoretically, the positive influence of tax knowledge on compliance can be explained through attribution theory, where an in-depth understanding of taxation mechanisms reduces the uncertainty and negative perception of taxpayers towards fiscal authorities. At the Bekasi City Samsat Office, this phenomenon indicates that socialization regarding payment procedures, late sanctions, and vehicle tax benefits for regional development has been successfully internalized by the community. When taxpayers understand that the funds they deposit contribute directly to the improvement of road infrastructure and public facilities, a moral awareness arises that encourages them to comply voluntarily without the need for repressive coercion. Therefore, increasing tax literacy is a crucial instrument in minimizing the gap of non-compliance which is often caused by ignorance of procedures (unintentional non-compliance).

The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance

Based on the findings of data analysis and testing of the second hypothesis (H2), it shows that tax sanctions have a positive but not significant effect on Motor Vehicle Taxpayer Compliance.

The results of this study are in line with the results of testing according to research by Winasari (2020), showing that tax sanctions are only one aspect of motor vehicle taxpayers, so tax integrity is part of motor vehicle taxpayers.

This test is similar to research conducted by Rismawati et al. (2024), Malau et al. (2021), Prastyatini & Nabela (2023), Amri & Syahfitri (2020) which states that Tax Sanctions have a positive but not significant effect on Motor Vehicle Taxpayer Compliance.

The insignificance of the influence of tax sanctions in this study indicates that administrative sanctions and fines are not the main factors that motivate taxpayers in Bekasi City to comply. This can happen due to the perception that sanctions enforcement has not been carried out strictly or the existence of vehicle tax whitening programs that are often carried out by local governments, so that taxpayers tend to delay payment until the penalty

elimination period arrives. This condition shows that sanctions are only seen as an additional financial burden that is situational, not as an effective deterrence effect. Therefore, the personal integrity and intrinsic awareness of taxpayers plays a more crucial role than the fear of legal sanctions, given that high sanctions without consistent supervision and execution will not have a real impact on improving compliance on a sustainable basis.

The Effect of Taxpayer Income Level on Motor Vehicle Taxpayer Compliance

Based on the findings of data analysis and testing of the third hypothesis (H3), it shows that the Taxpayer's Income Level has a positive but not significant effect on Motor Vehicle Taxpayer Compliance.

The money a taxpayer receives from their employer is known as income, and is used to finance living expenses, including paying taxes. The greater the taxpayer's income, the greater the willingness to allocate funds for vehicle taxes.

These findings are in line with the results of the tests carried out. Arfandy & Jurana (2023), Marpaung et al. (2023), Sulistyowati et al. (2021), Adilin & Giri (2024), Fatmawati & Adi (2021), show that the variables of taxpayer compliance related to motor vehicle tax payments are significantly influenced by income level variables. For taxpayers with high incomes, they generally pay taxes on time.

The results of the study that show the insignificant influence of income level give an idea that a person's economic ability is not automatically linear with administrative discipline in paying vehicle taxes. In the context of the community in Bekasi City, this phenomenon can be analyzed through the theory of Ability to Pay, where even though taxpayers have the financial ability, the priority of fund allocation is often diverted to consumption needs or other living costs that are considered more urgent. In addition, motor vehicle taxes tend to have a fixed and predictable nominal, so for high-income groups, these costs are considered immaterial and often forgotten if there is no effective reminder. On the other hand, for low-income groups, taxes are considered a burden that must be planned in advance. Therefore, compliance is more influenced by personal financial management and individual intentions than simply the nominal amount of income received each month.

CONCLUSION

Based on the analysis and discussion outlined in the previous chapter, the following conclusions can be drawn: 1) The results of the analysis on tax knowledge have a significant positive effect on the compliance of motor vehicle taxpayers. 2) The results of the analysis on tax sanctions had a positive but not significant effect on the compliance of motor vehicle taxpayers. 3) The results of the analysis of taxpayers' income levels have a positive but not significant effect on the compliance of motor vehicle taxpayers.

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