

**THE EFFECT OF TAX AWARENESS, TAX SOCIALIZATION, TAX SANCTIONS
AND SERVICE QUALITY ON MOTOR VEHICLES TAXPAYER COMPLIANCE
(A Case Study at Kantor Bersama Samsat Karangploso)**

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ABSTRACT

Indonesia's state revenue mostly comes from the tax revenue sector. One of the local taxes that has a major role in receiving provincial government revenue is the motor vehicle tax. This research aimed to analyze the effect of tax awareness, tax socialization, tax sanctions, and service quality on motor vehicles taxpayer compliance, a case study at Kantor Bersama Samsat Karangploso. This research is quantitative, and the data was collected by survey method or questionnaire. The research data were analyzed using the Statistical Product and Service Solutions (SPSS). The samples were 100 taxpayers who paid motor vehicle tax at Kantor Bersama Samsat Karangploso. The results show that tax awareness and tax sanctions have positive and significant effect on taxpayer compliance to pay motor vehicle tax. Meanwhile, tax socialization and service quality have no significant effect on taxpayer compliance to pay motor vehicle tax.

Keywords; motor vehicle tax compliance, tax awareness, tax socialization, tax sanctions, service quality.

ABSTRAK

Penerimaan negara Indonesia paling banyak berasal dari sektor penerimaan pajak. Salah satu jenis pajak daerah yang berperan besar dalam penerimaan pendapatan pemerintah provinsi adalah pajak kendaraan bermotor. Penelitian ini bertujuan untuk menguji tingkat kepatuhan wajib pajak kendaraan bermotor berdasarkan pengaruh dari kesadaran pajak, sosialisasi pajak, sanksi pajak, dan kualitas pelayanan di Kantor Bersama Samsat Karangploso. Penelitian ini merupakan penelitian kuantitatif dan data yang dikumpulkan menggunakan metode survei, yaitu kuesioner. Data penelitian ini diolah dengan menggunakan statisticaal product and service solutions (SPSS). Responden penelitian ini berjumlah 100 orang wajib pajak yang membayar pajak kendaraan bermotor di Kantor Bersama Samsat Karangploso. Hasil penelitian menunjukkan bahwa kesadaran pajak dan sanksi pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak kendaraan bermotor. Sedangkan, sosialisasi pajak dan kualitas pelayanan ditemukan tidak berpengaruh signifikan terhadap kepatuhan wajib pajak kendaraan bermotor.

Kata kunci: kepatuhan wajib pajak kendaraan bermotor, kesadaran pajak, sosialisasi pajak, sanksi pajak, kualitas pelayanan.

INTRODUCTION

State revenue is money received by the state to finance state's development. Law Number 17 of 2003 concerning State Finance states that revenue is all revenue derived from tax revenues, non-tax state revenues, and grant receipts from within and outside the country. Based on the statement, there are 3 (three) bases of state income, namely tax revenue, non-tax revenue, and domestic and foreign grants.

Most of Indonesia's state revenue comes from the tax revenue sector, and economic activities cannot be separated from the taxes role. Thus taxation has become the backbone of the country. According to Supramono & Damayanti (2010), the role of taxes towards the state's revenue contributes nearly 80%. This proves that taxation has a significantly larger portion than that of non-tax sources towards the state's revenue. Therefore, the impact of actualization of state revenue is highly dependent on revenue from the tax sector. If the activity of receiving income from taxes runs properly, the state income would also reach its targets more effectively.

Efforts to maximize tax revenue are based on regulations issued by the Directorate General of Taxes, but the maximum tax revenue comes from taxpayer compliance. According to Rahayu (2010), taxpayer compliance can be defined as a condition in which the taxpayer fulfils all tax obligations and exercises their taxation rights. Thus, it can be said that taxpayer compliance is the key to success in meeting state revenue targets.

Taxpayer compliance can be affected by changes in tax rates. Over time, a system or regulation would change according to existing interests. According to Gogsadze (2016), tax non-compliance can be seen from activities surrounding tax evasion in taxation practices. One of the tax evasion factors is the transition period of announcing changes in tax rates that may occur earlier than the deadline

for tax payments. So that in the period of announcement until the time of payment, taxpayers must adjust their tax reports. Some compliant taxpayers would not be affected by the transition of the change in tax rates. Still, non-compliant taxpayers would take advantage of these changes by manipulating their tax reports or committing tax evasion altogether. As a matter of fact, the main objective in imposing new tax rates is actually to avoid the effects of tax avoidance acts. However, if the rates are changed upward, tax avoidance tends to increase, whereas tax avoidance also decreases if the rate decreases. An increase in tax rates has been proven to weaken taxpayer compliance norms, while a decrease in tax rates strengthens compliance norms.

The determinants of tax compliance consist of economic and non-economic factors. One example of economic factors is tax rates, as elaborated above, and non-economic factors consist of the psychology, morals, and social aspects of taxpayers. According to Wu and Teng (2005), who examine the determinants of tax compliance in various countries, it was revealed that the burden of tax has a significant effect on the level of tax compliance. Thus, it can be interpreted that if the determinants of compliance can be improved properly, there would be an increase in tax revenue. According to Wu and Teng (2005), non-economic factors are important in strengthening taxpayer compliance, since these non-economic factors emphasize the moral sense of taxpayers, which raises awareness to pay their taxes. Taxpayers may have a high sense of citizenship so that a sense of guilt would arise if they did not comply with applicable regulations. However, it is still supported by the government's cultural background; the level of corruption in any particular country may also affect taxpayer compliance because it is based on the sense of trust that the community has towards their government.

Indonesia has a small percentage of taxpayers' compliance in paying their taxes.

According to Rosadi (2019), Indonesian taxpayers' contribution to state income increases in its importance. In 2019, tax revenue contributed 82.5% of total state revenue. This means that all costs required by the government to run the wheels of government and provide access to basic services for the community strongly depend on tax revenues.

The level of public awareness in paying taxes is still far from expected. Compared to its economic activities, Indonesia has not collected tax in an ideal amount. This can be seen from Indonesia's low tax ratio. In 2018, Indonesia's tax ratio only reached 11.5%. This means that the portion of taxes that the state can collect is only around 11% of Indonesia's total economic activity (Rosadi 2019). Therefore, further analysis is needed on the factors that influence tax compliance.

According to Sanders et al. (2010), state revenue in the form of local taxes has more in terms of resources when increasing taxpayer compliance. Tax socialization through education and penalties for non-compliance or tax sanctions would increase the awareness of taxpayers. More communication on the sanctions that would be received and increased tax visibility could significantly affect taxpayer compliance. Taxpayer compliance levels vary from time to time, geographically and culturally.

According to Kowel et al. (2019), the government seeks to maximize taxes as a state finance source. Every year, Indonesia has a particularly high income target following the increasing need for state expenditure. The higher the realization of the tax revenue received, the easier the implementation of state development and improve the quality of services to the public financed by state revenues. The need to increase local revenues encourages local governments increasingly try to maximize revenue by maximizing revenue from taxes. According to Kowel et al. (2019), one of the local taxes that has a major role in the Provincial Government revenue is

the motor vehicle tax (PKB). PKB is one of the local taxations utilized to finance regional development at the provincial level. Regional Revenue Agency is an agency that has the authority to manage these Local Tax revenues.

According to Savitri & Musfialdy (2016), it was found that taxpayer awareness, tax socialization, tax sanctions, and compliance costs affect motor vehicle taxpayer compliance in paying their vehicle taxes which is moderated by the quality of service at the Samsat Office in Pekanbaru. The quality of tax services has a full role in supporting motor vehicle taxpayer compliance based on taxpayer awareness, tax sanctions, and compliance costs. However, in their research, service quality does not support motor vehicle taxpayer compliance based on tax socialization factors. Based on previous research, the researcher want to research on KB Samsat Karangploso to know that is there any effect or not, to increase motor vehicle taxpayer compliance in Karangploso Malang.

In this topic there are 4 (four) independent variables, because these variables have never been studied before in KB Samsat Karangploso. There are tax awareness, tax socialization, tax sanctions, and service quality independent variables in this research because these variables are related with non-economic factor that based on Wu and Teng (2005) non-economic factors are more important in strengthening taxpayer compliance, since these non-economic factors emphasize the moral sense of taxpayers, which raises awareness to pay their taxes.

The research would be conducted on taxpayers who pay Motor Vehicle Tax (PKB) at KB Samsat Karangploso (Kantor Bersama Samsat Karangploso). The research was conducted at KB Samsat Karangploso because the researcher wanted to know the level of compliance of motorized vehicle taxpayers in areas close to where the researcher lives. Thus, it is hoped that data retrieval from this research would be better

optimized. The researcher conducted its research at KB Samsat Karangploso because according to the Technical Implementation Unit for Regional Revenue Management of Malang Utara & Batu Kota (UPT PPD Malang Utara & Batu Kota) the number of motor vehicle taxpayers' compliance at KB Samsat Karangploso from 2019 to 2020 experienced an increase from 1,637 to 1,697 people. But, the taxpayer who did not pay vehicle tax or "no registration" in KB Samsat Karangploso is also increase from 1.377 to 1.404. so, it's increase 1,39 % based on the data that got from UPT PPD Malang Utara & Batu City, 2020. To decrease the amount of "No Registration" taxpayer, the taxpayer compliance in KB Samsat Karangploso should be increase. Based on the elaboration above and previous research, the researcher is determined in conducting a research entitled "The Effect of Tax Awareness, Tax Socialization, Tax Sanctions and Service Quality on Motor Vehicles Taxpayer Compliance (A Case Study at Kantor Bersama Samsat Karangploso)".

Research Question

1. Does tax awareness have a significant effect on motor vehicle taxpayer compliance?
2. Does tax socialization have a significant effect on motor vehicle taxpayer compliance?
3. Does the tax sanctions have a significant effect on motor vehicle taxpayer compliance?
4. Does the quality of service have a significant effect on motor vehicle taxpayer compliance?

Research Objective

1. To determine the effect of tax awareness on motor vehicle taxpayer compliance.
2. To determine the effect of tax socialization on motor vehicle taxpayer compliance.
3. To determine the effect of tax sanctions on motor vehicle taxpayer compliance.

4. To determine the effect of service quality on motor vehicle taxpayer compliance.

LITERATURE REVIEW

Regulation Theory

Regulatory theory is used to form policies on the provisions of accounting. According to Scott et.al (2009), regulatory theory shows the results of public demands for corrections to existing rules. Regulations made by the government are a trade off and many countries have established regulatory bodies that work independently. The rules made by the government aim to make people obey and obey the rules that have been established based on the applicable law.

Taxes

Based on Law Number 16 of 2009 concerning General Provisions and Tax Procedures (KUP), taxes are mandatory contributions to the state that are owned by private persons or entities that are compelling under the law without receiving direct compensation and are used for the greatest need of the state for the prosperity of the people. Based on this law, it can be said that taxes are an important activity as state income which is used for state development and creating people's welfare.

Local Taxes

The definition of local taxes based on the Law of the Republic of Indonesia Number 28 of 2009 concerning Local Taxes and Regional Retributions, local taxes are taxpayers' contributions made by an individual or entity to their region without a balanced direct compensation that can be enforced based on laws that apply, which is used to finance regional government administration and regional development.

Motor Vehicle Tax

The definition of Motor Vehicle Tax (PKB) according to Article 1 paragraph 12 and paragraph 13 of Law Number 28 of 2009 concerning Local Taxes and Regional

Retributions is “Motor Vehicle Tax (PKB) is a tax on ownership or control of motorized vehicles.” Meanwhile, the definition of a motorized vehicle is all two-wheeled vehicles or more and their trailers used on all types of land roads, driven by technical equipment in the form of motors and other equipment which functions to convert a certain energy resource into the movement of the motor vehicle concerned, including large-sized moving equipment. Motor Vehicle Tax (PKB) is one type of Local Tax.

Taxpayer Compliance

Tax compliance can be interpreted as obedience in carrying out all tax responsibilities. The definition of taxpayer compliance according to Rahayu (2010) is, “Taxpayer Compliance can be defined as a condition in which the Taxpayer fulfils all tax obligations and exercises their taxation rights.” Compliance makes tax obligations implemented voluntarily (voluntary of compliance). The key to self-assessment system is if the taxpayer is responsible for determining his own tax obligations correctly and being punctual in paying and reporting the tax.

Tax Awareness

Tax awareness is the knowledge needed to fulfil the various obligations of an individual. According to Omondi & Theuri (2019), tax awareness involves recognizing knowledge and compliance with applicable laws and regulations related to taxation. Raising awareness through education or other facilitation would have a good impact on increasing tax compliance. Tax awareness is an inter-period where both of them go hand in hand by facilitating knowledge and understanding of taxation for the common interest of the government and society, which can improve the way taxpayers view tax laws and implement them. Tax awareness is a term that goes hand in hand through knowledge or educational facilities and awareness of taxation for the government and society's common interest. It can improve the

perspective of taxpayers on tax laws and their implementation.

Tax Socialization

Based on Savitri & Musfialdy (2016), tax socialization is an attempt by tax officials to provide information, understanding, and guidance to the public, particularly taxpayers, regarding taxation and its laws. The community would be expected to be motivated and from the knowledge obtained, it can improve their tax compliance. Tax socialization indicators include experts' guidance, holding discussions with taxpayers and public figures, conveying information by tax officials, and putting up public service announcements about the importance of paying taxes.

Tax Sanctions

According to Pranajaya & Narsa (2019), tax sanctions is a guarantee that the provisions of taxation legislation (taxation norms) would be obeyed. In other words, tax sanctions is a way to prevent taxpayers from violating tax norms. The tax collection system in Indonesia uses a self-assessment system, a tax collection system that gives taxpayers the authority, trust, and responsibility to calculate, pay, and report the amount of tax they have to pay themselves. To control the actions of taxpayers, tax sanctions are needed as a warning sign as regulated in the taxation legislation so that tax collection can run as expected in an orderly manner. If the tax obligation is not carried out by the taxpayer, there would be legal consequences of which the taxpayer has to be taken responsible. The legal consequence is the imposition of tax sanctions.

Service Quality

Service quality is an illustration to assess a state of service provision, based on whether the customers served are satisfied with the service or not. According to Sapriadi (2013), service quality is used as a measurement to detect whether the services provided are meeting customers' expectations.

From the assessments that have been obtained, the quality of service can be evaluated and improved. Evaluating services is carried out so that service quality increases and positively affect further activities' smooth running.

Conceptual Framework

This research examines the effects of tax awareness, tax socialization, tax sanctions, and service quality on taxpayer compliance. The following is a conceptual framework for research:

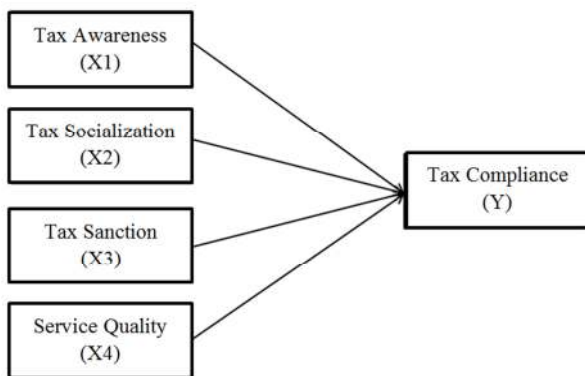


Figure 1. Research Framework

Hypothesis Development

The Effect of Tax Awareness on Motor Vehicle Taxpayer Compliance

Tax sanctions have a positive and significant effect on taxpayer compliance in paying taxes. (Mumu et al. 2020). Increased awareness of taxpayers would also have an impact on increasing taxpayer compliance in carrying out tax activities. The individual would decide when they will behave. An awareness of their tax obligations would make taxpayers feel the need to comply with the tax rules. In promoting the development of Indonesia, it can play a significant role in the progress of the country (Adellia & Islami, 2020). Based on the description above, the researcher concludes the following hypothesis:

H1: Taxpayer awareness has a positive effect on motor vehicle taxpayer compliance

The Effect of Tax Socialization on Motor Vehicle Taxpayer Compliance

Tax socialization can be done by providing insight and guidance in carrying out tax activities to taxpayers to understand them; with more understand taxpayers, the compliance to pay taxes would be even higher (Mariani et al. 2020). Tax socialization can be useful for providing information to taxpayers to understand the benefits that arise from paying taxes. Taxpayers would also understand the importance of taxes for the country and the new tax regulations. Taxpayers are expected to increase compliance in paying taxes so that tax revenues would increase according to the target which has been set. (Putri et.al, 2019) Based on the description above, the researcher concludes the following hypothesis:

H2: Tax socialization has a positive effect on motor vehicle taxpayer compliance.

The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance

According to Yustina et al. (2020), tax sanctions have a positive effect on taxpayer compliance. If the tax sanctions is high, the level of taxpayer compliance in paying taxes would also be high. This is because taxpayers would feel more avoiding the burden they will receive than serving a sentence that burdens the taxpayers. According to Pranajaya & Narsa (2019) The imposition of tax sanctions is to create taxpayers' compliance in carrying out their tax obligations. It is important for taxpayers to understand tax sanctions to know the legal consequences of what is done or not done. Based on the description above, the researcher concludes the following hypothesis:

H3: Tax sanctions have a positive effect on motor vehicle taxpayer compliance.

The Effect of Service Quality on Motor Vehicle Taxpayer Compliance

According to Ahmad & Yushita (2019), the quality of tax services has a positive effect on individual taxpayer compliance. This explains that the better the quality of service in a tax service office, the higher the taxpayers' compliance. In their research, individual taxpayer compliance is influenced by the quality of service more so than the influence of taxpayer knowledge. According to research by Pratama & Mulyani (2019) Taxpayers would be satisfied with the quality of service provided at the Samsat Office. If a Samsat officer were to provide the best responsibility and service quality to the taxpayer, the taxpayer compliance level in paying Motor Vehicle Tax at the Samsat office would increase. Based on the description above, the researcher concludes the following hypothesis:

H4: Service quality has a positive effect on motor vehicle taxpayer compliance.

RESEARCH METHOD

Research Design

This research aims to examine and analyze the effect of tax awareness, tax socialization, tax sanctions, and service quality on motor vehicle taxpayer compliance registered at the Kantor Bersama Samsat Karangploso. This research used a quantitative research approach. According to Dwyer et al. (2003), quantitative research is a data analysis activity in the form of numbers carried out in a calculation to measure one or several variables. According to Oflazoglu (2017), data collection techniques in quantitative methods are done with questionnaire. The questionnaire is based on measuring the attitudes and behaviour of individual respondents regarding a subject or

phenomenon through a predetermined systematic structure. This research used a survey method to collect primary data directly from individual respondents using a questionnaire as a data collection tool.

Population and Sample

In population, statistics is the entire collection of samples or several objects that will be taken for research. Population refers to the whole group of people, events, or things of interest that the researcher wants to investigate. Based on a population statistics sample, it is a group of people, events, or things of interest that a researcher wants to summarize (Bougie & Sekaran 2016). In other words, the population is a set of research objects in a place that will be used as a place for data collection. Based on this definition, the population in this research were taxpayers who carry out motorized vehicle taxation activities to pay annual Motor Vehicle Tax (PKB) at the KB Samsat Karangploso. The number of motorized vehicle taxpayers at the KB Samsat Karangploso in the 2020 period is 1,697 people.

According to Bougie & Sekaran (2016), sample is a part of the population. The sample consists of several selected members to be studied and are formed from several elements of the population. In other words, sample is a sub-group of the population. The sample taken must have the same characteristics as the population and must represent members of the population. Not all taxpayers at the KB Samsat Karangploso will be tax objects in this research. This research uses the Slovin sample size formula to calculate the minimum sample size of a limited population. The sampling formula is as follows:

$$n = \frac{N}{1 + Ne^2}$$

Information:

n : Sample Size

N : Population Size

e : Inaccuracy Tolerance

With the following calculation:

$$n = \frac{N}{1 + Ne^2} = \frac{1.697}{1 + (1.697)(0.1)^2} = \frac{1.697}{17.97} = 94.4$$

Based on the formula for determining the number of samples above, the number of samples to be taken by the researcher after rounding was 95 respondents. Ninety-five questionnaires were distributed directly by the researcher to motor vehicle taxpayers at the KB Samsat Karangploso; the 95 respondents have met the criteria needed by the researcher.

The sampling technique in this study uses the nonprobability sampling method. This technique was used because the sample was not randomly selected and had been planned. The sampling technique used in this study was convenience sampling. This technique is based on the availability of elements and the ease of obtaining samples. Samples were taken or selected because the samples were at the right place and time.

Data Sources and Data Collection Technique

The types of data used in this study are primary and secondary data. According to Douglas (2015), primary data is the first data

collected by researchers. Primary data is real-time data or data that is currently available. Primary data is collected to solve the problems at hand. Primary data sources can be surveys, observations, experiments, questionnaires, and personal interviews. Primary data used in this research is obtained from a questionnaire distributed to motor vehicle taxpayers at the KB Samsat Karangploso.

According to Douglas (2015), secondary data is existing data collected by previous investigative institutions and organizations. Secondary data relates to the past. Secondary data obtained came from the Technical Implementation Unit for Regional Revenue Management of Malang Utara and Kota Batu, in the form of data on the percentage of motor vehicle taxpayer compliance in the KB Samsat Karangploso.

Data collection technique used in this research is field research method or survey, namely by conducting direct observation of the object of research. The researcher distributed questionnaires directly to taxpayers who pay motor vehicle tax at the KB Samsat Karangploso. The researchers used questionnaire because the data collected would be effective and efficient for processing.

FINDINGS AND DISCUSSIONS

Results of Data Collection

Respondents in this study are taxpayers of Motor Vehicle Tax at the Kantor Bersama (KB) Samsat Karangploso. The survey method was chosen as the appropriate method in this study. The survey method was carried out by directly distribute the questionnaires to respondents. Data collection

process of this research took nearly two weeks.

There were 100 questionnaires distributed to taxpayers of Motor Vehicle Tax at the KB Samsat Karangploso. From the results of questionnaires distribution, the researcher received back all the distributed questionnaires. However, from the total questionnaires distributed, there were 5 (five) questionnaires that could not be processed because several questions were not answered by the respondents.

Descriptive Statistics

This study used descriptive statistical analysis to determine how respondents responded to the indicators in the questionnaire. Descriptive statistical analysis was carried out by processing respondents' answers based on several indicators. Descriptive statistical analysis was conducted to determine the minimum value, maximum value, mean value, and standard deviation value.

Table 4. 1 Descriptions of Respondents' Answers to Tax Awareness

Indicator	N	Minimum	Maximum	Mean	Std. Deviation
X1.1	95	2	5	4.35	.649
X1.2	95	1	5	3.86	.952
X1.3	95	2	5	4.33	.609
X1.4	95	2	5	4.18	.838

Source: Processed Data, 2020

Table 4. 2 Descriptions of Respondents' Answers to Tax Socialization

Indicator	N	Minimum	Maximum	Mean	Std. Deviation
X2.1	95	1	5	3.24	1.089
X2.2	95	1	5	3.74	1.054

X2.3	95	1	5	3.66	.846
X2.4	95	2	5	4.11	.765

Source: Processed Data, 2020

Table 4. 3 Descriptions of Respondents' Answers to Tax Sanctions

Indicator	N	Minimum	Maximum	Mean	Std. Deviation
X3.1	95	2	5	4.08	.724
X3.2	95	2	5	3.73	.893
X3.3	95	2	5	4.05	.843
X3.4	95	1	5	3.95	.843

Source: Processed Data, 2020

Table 4. 4 Description of Respondents' Answers to Service Quality

Indicator	N	Minimum	Maximum	Mean	Std. Deviation
X4.1	95	1	5	3.86	.820
X4.2	95	1	5	3.91	.716
X4.3	95	3	5	3.91	.637
X4.4	95	1	5	3.99	.676

Source: Processed Data, 2020.

Table 4. 5 Description of Respondents' Answers to Taxpayer Compliance

Indicator	N	Minimum	Maximum	Mean	Std. Deviation
Y1	95	2	5	4.28	.739
Y2	95	2	5	4.17	.753
Y3	95	2	5	4.37	.669
Y4	95	2	5	4.24	.725

Source: Processed Data, 2020.

Data Quality Testing Results

Validity Test

Based on the calculation of the correlation coefficient with a significance level of 5% and a sample of 95, the r table obtained is 0.202. Each question item is declared valid if r count > r table. The results of the validity test of each question item can be seen in the following table.

Table 4. 6 Validity Test Results

Vari able	Item	Validity Test		
		r count	r table	Descript ion
X1	X1.1	0.829	0.202	Valid
	X1.2	0.789	0.202	Valid
	X1.3	0.739	0.202	Valid
	X1.4	0.767	0.202	Valid
X2	X2.1	0.897	0.202	Valid
	X2.2	0.887	0.202	Valid
	X2.3	0.857	0.202	Valid
	X2.4	0.581	0.202	Valid
X3	X3.1	0.779	0.202	Valid
	X3.2	0.785	0.202	Valid
	X3.3	0.609	0.202	Valid
	X3.4	0.720	0.202	Valid
X4	X4.1	0.857	0.202	Valid
	X4.2	0.866	0.202	Valid
	X4.3	0.742	0.202	Valid
	X4.4	0.875	0.202	Valid
Y	Y1	0.858	0.202	Valid
	Y2	0.863	0.202	Valid
	Y3	0.888	0.202	Valid
	Y4	0.888	0.202	Valid

Source: Processed Data, 2020

The table above shows that all questions from each indicator have r count greater than r table. Thus, it can be concluded that all question items posed to respondents are declared valid.

Reliability Test Results

Reliability test is a continuation of the validity test, where the items to be tested are only valid items. The results of the research's reliability test show that each question item for all the variables each had a Cronbach's Alpha value of above 0.6. Question items that have Cronbach's alpha of above 0.6 are question items proven to be reliable. Table 4.9

presents information that contains Cronbach's alpha value for each variable.

Table 4. 7 Reliability Test Results

Variable	Cronbach's Alpha Value	Descript ion
Tax Awareness	0.769	Reliable
Tax Socialization	0.828	Reliable
Tax Sanctions	0.691	Reliable
Service Quality	0.854	Reliable
Taxpayer Compliance	0.896	Reliable

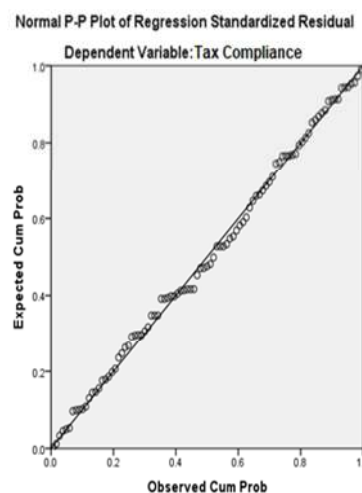
Source: Processed Data, 2020

Classic Assumption Test

Data Normality Test

Normality test is performed to test whether confounding or residual variables have a normal distribution in the regression model. Normality test is done through a graphic test by looking at the distribution of data on the diagonal source of the Normal P-Plot chart, which can be seen in Figure 4.4. Based on this figure, it can be seen that the existing data spread around the diagonal line and follow the direction of the diagonal line. It shows that the regression model has met the normality assumption.

Figure 4. 1
Normality Test Result



Multicollinearity Test Results

The regression model is declared good if there is no relationship between the existing independent variables. Symptoms of multicollinearity can be seen through the Variance Inflation Factor (VIF) test. To be free from multicollinearity, the VIF value of each independent variable must be ≤ 10 , and the tolerance value must be ≥ 0.1 . The multicollinearity test results can be seen in Table 4.10. Based on the table, there is no correlation between the independent variables in the regression model, thus it is free from multicollinearity. It is evidenced by the tolerance value in table ≥ 0.1 and a Variance Inflation Factor (VIF) value of ≤ 10 . The tax awareness variable has a tolerance value of $0.780 > 0.10$ and a Variance Inflation Factor (VIF) value of $1.282 \leq 10$. Tax Socialization variable has a tolerance value of $0.529 > 0.10$ and a Variance Inflation Factor (VIF) value of $1.890 \leq 10$. The Tax Sanctions variable has a tolerance value of $0.740 > 0.10$ and a Variance Inflation Factor (VIF) value of $1.351 \leq 10$. The Service Quality variable has a value tolerance of $0.492 > 0.10$ and the value of Variance Inflation Factor (VIF) $2.031 \leq 10$. Thus, it can be concluded that all independent variables have no correlation between other independent variables, free from multicollinearity.

Table 4. 8 Multicollinearity Test Results

Variable	Coefficients ^a	
	Collinearity Statistics	
	Tolerance	VIF
Tax Awareness	.780	1.282
Tax Socialization	.529	1.890
Tax Sanctions	.740	1.351
Service Quality	.492	2.031

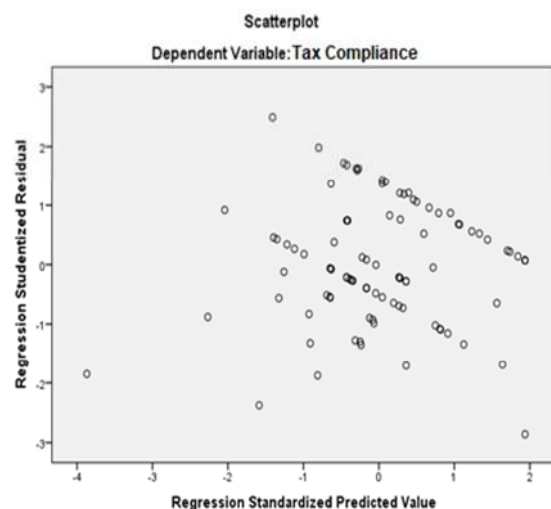
a. Dependent Variable: Tax Compliance

Source: Processed Data, 2020

Heteroscedasticity Test Results

The regression model is declared good if there is no variance and residual similarity from one observation to another. To be able to find out and detect the presence or absence of heteroscedasticity, one can see the plot graph between the predicted value of the dependent variable, namely ZPRED, and its residual, namely SRESID. If the dots that form a regular pattern, such as one that may be wavy, widened, and/or narrowed. It indicates that heteroscedasticity has occurred and vice versa. The following is the SPSS output on the heteroscedasticity test:

Figure 4. 2 Scatterplot Graph – Heteroskedasticity Test Result



Based on Figure 4.5, it is established that the heteroscedasticity test carried out shows the scatterplot display which spreads and does not form any particular pattern. It can be concluded that the existing data have a homogeneous variety (constant), or in other words, there is no heteroscedasticity.

Hypothesis Testing Results

The regression model has passed the classical assumption tests so that further research can be carried out. Hypothesis

testing is done by regressing the research model. Multiple regression analysis in this study was conducted to test the influence of the independent variables in the form of Tax Awareness (X1), Tax Socialization (X2), Tax Sanctions (X3), and Service Quality (X4) on the dependent variable, which is Taxpayer Compliance (Y). The results obtained in multiple linear regression analysis are as follows:

Table 4. 9 Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.715	1.927		2.447	.016
Tax Awareness	.379	.104	.358	3.656	.000
Tax Socialization	-.061	.097	-.074	-.625	.534
Tax Sanctions	.259	.106	.245	2.438	.017
Service Quality	.179	.130	.170	1.377	.172

a. Dependent Variable: Tax Compliance

Based on the research results above, the multiple linear regression equation is obtained as follows:

$$Y = 4.715 + 0.379X_1 - 0.061X_2 + 0.259X_3 + 0.179X_4$$

From the multiple linear regression equation above, it can be seen that the influence of the independent variable on the dependent variable is explained as follows:

1. Constant (a = 4.715)

A constant of 4.715 indicates that if Tax Awareness (X1), Tax Socialization (X2), Tax Sanctions (X3), and Service Quality (X4) have a value of 0, then the Taxpayer Compliance (Y) variable has a value of 4.715. It means, if the Taxpayer Compliance variable was not influenced by the variables of Tax Awareness, Tax Socialization, Tax Sanctions, and Service Quality, the constant value would be 4.715.

2. Tax Awareness (b1 = 0.379)

The Tax Awareness variable towards Taxpayer Compliance gets a regression value of 0.379. It shows that if the Tax Awareness variable score increased by one, then the Taxpayer Compliance variable score would increase by 0.379. It means that Tax Awareness and Taxpayer Compliance have a unidirectional nature of the relationship. Thus, if the Tax Awareness variable increases, the Taxpayer Compliance increases as well, and vice versa.

3. Tax Socialization (b2 = -0.061)

The Tax Socialization variable towards Taxpayer Compliance gets a regression value of -0.061. It shows that if the Tax Socialization variable score increased by one, then the Taxpayer Compliance variable score would decrease by 0.061. It means that Tax Socialization and Taxpayer Compliance have a contradictory nature of the relationship. Thus, if the Tax Socialization variable increases, the Taxpayer Compliance variable will decrease, and vice versa.

4. Tax Sanctions (b3 = 0.259)

The Tax Sanctions variable towards Taxpayer Compliance gets a regression value of 0.259. It shows that if the Tax Sanctions variable score increased by one, then the Taxpayer Compliance variable score would increase by 0.268. It means that Tax Sanctions and Taxpayer Compliance have a unidirectional nature of the relationship. So, if the Tax Sanctions variable increases, the Taxpayer Compliance variable increases as well, and vice versa.

5. Service Quality ($b_4 = 0.179$)

The Service Quality variable towards Taxpayer Compliance gets a regression value of 0.179. It shows that if the Service Quality variable score increased by one, then the Taxpayer Compliance variable score will increase by 0.179. It means that the quality of service and compliance of taxpayers has a unidirectional nature of the relationship. So, if the Service Quality variable increases, the Taxpayer Compliance variable increases as well, and vice versa.

Results of the Coefficient of Determination (R^2)

The coefficient of determination aims to measure the ability of the independent variable to explain the dependent variable determined by the adjusted R square value. The results of the coefficient of determination are as follows:

Table 4. 10 Determination Coefficient Results

R	R Square	Adjusted R Square
0.571	0.326	0.296

Source: Processed Data (2020)

Based on Table 4.12, the coefficient of determination has an adjusted R square value of 0.296. This value shows that 29.6% of taxpayer compliance is influenced by the variables of Tax Awareness, Tax Socialization, Tax Sanctions, and Service Quality. At the same time, the remaining 70.4% is influenced by other variables which are not discussed in this study.

t-Test Results

The t test aims to test whether each independent variable affects the dependent variable determined by the 0.05 significance level. If the probability value of $t < 0.05$, then the hypothesis is accepted and vice versa. The results of the t test are as follows:

Table 4. 11 Significance t-Test Results

Independent Variable	B	t	Sig.	Description
Constant	4.715	2.447	.016	
Tax Awareness	.379	3.656	.000	Accepted
Tax Socialization	-.061	-.625	.534	Rejected
Tax Sanctions	.259	2.438	.017	Accepted
Service Quality	.179	1.377	.172	Rejected

Source: Processed Data, 2020

Based on Table 4.13, it can be concluded that there are two independent variables that individually influence dependent variable, and two independent variables that individually do not affect the dependent variable.

Discussion of Hypothesis Testing Results

The Effect of Tax Awareness on Motor Vehicle Taxpayer Compliance

Based on Hypothesis 1, this study suggests that tax awareness has a positive effect on motor vehicle taxpayers' compliance, statistically accepted at a significant level of $0.000 < 0.05$. Based on the

results of this study, tax awareness has a significant positive effect on motor vehicle taxpayer compliance. This result is in accordance with the research of Mumu et.al (2020), Adellia & Islami (2020), and Dharma & Suardana (2014) which showed that tax awareness have a positive and significant effect on taxpayer compliance in paying taxes. They believe that the better the application of tax awareness, the higher the obedience of taxpayers in carrying out their tax paying activities.

Based on UPT Regional Revenue Management of Malang Utara & Batu Kota, the level of awareness of taxpayers who are compliant in paying taxes before due date has increased in percentage from 2019 to 2020, by as much as 2.4% at the KB Samsat Karangploso – this is relevant to the results of the research which established that tax awareness has a positive effect on taxpayer compliance in paying motor vehicle taxes.

The existence of awareness of tax obligations makes taxpayers feel the need to comply with all rules or chances in paying taxes. In creating Indonesia's development, this can play a role in the progress of the country. Increasing taxpayer awareness will also have an impact on increasing taxpayer compliance in carrying out taxation activities. In this research, it is established that an individual would make a decision when the individual had the intention to behave. If taxpayers are aware of the importance of paying taxes intended for regional development, taxpayer compliance will tend to increase when it comes to paying Motor Vehicle Tax (PKB) and Motor Vehicle Title Fee Tax (BBNKB).

The Effect of Tax Socialization on Motor Vehicle Taxpayer Compliance

Hypothesis 2 of this study suggests that tax socialization has a positive effect on motor vehicle taxpayer compliance, but statistically, the hypothesis is rejected at a significant level of $0.534 > 0.05$. Based on the test results, tax socialization is deemed to have no effect on motor vehicle taxpayers compliance. This result is in accordance with the research of Susanti (2018) which showed that tax socialization have no significant effect on motor vehicle taxpayer compliance, but this result does not accordance with the research of Mariani et.al (2020) and Widnyanyi (2016) which showed that tax socialization have significant effect on motor vehicle taxpayer compliance.

Tax socialization at the KB Samsat Karangploso has been carried out intensively and thoroughly, from tax service officers who are also always active in conveying information to taxpayers and helping taxpayers if they have difficulties. The form of socialization implemented was direct counselling at the KB Samsat Karangploso and also through social media. However, tax socialization was not comprehensive in reaching rural areas, which are less accessible directly or through social media. This study shows that tax socialization by the KB Samsat Karangploso has been carried out well. However, it has not been maximized, which makes tax socialization have no impact on motor vehicle taxpayer compliance. Taxation outreach may have been carried out by the Samsat office, but this has not motivated taxpayers to pay Motor Vehicle Tax

The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance

Based on Hypothesis 3, this study suggests that tax sanctions has a positive effect on motor vehicle taxpayer compliance,

statistically accepted at a significant level of $0.017 < 0.05$. Based on the results of this study, tax sanctions has a significant positive effect on motor vehicle taxpayer compliance. This result is in accordance with the research of Ahmad & Yusita (2019), Yustina et.al (2020), and Pranajaya & Narsa (2019) which showed that tax sanctions have a positive and significant effect on taxpayer compliance in paying taxes. They believe that the better the application of tax sanctions, the higher the obedience of taxpayers in carrying out their tax paying activities.

Based on the UPT Regional Revenue Management of Malang Utara & Batu Kota, the level of taxpayers who are not compliant with paying taxes has decreased in percentage from 2019 to 2020, by as much as 1.39% at the KB Samsat Karangploso. It means that the level of compliance increases because the sanctions are optimal in providing a deterrent effect to motor vehicle taxpayers who do not conduct their obligations. It is in accordance with the results of the study by researchers who found that tax sanctions have a positive effect on taxpayer compliance in paying motorized vehicle taxes.

Increased taxpayer compliance would be triggered by the understanding of taxpayers towards tax law with which they would automatically choose to comply rather than be subject to tax sanctions which could be more detrimental. With the implementation of strict tax sanctions in accordance with the violations committed, penalties are expected to have a deterrent effect so that taxpayers can be disciplined in fulfilling tax obligations and will have an impact on increasing motor vehicle taxpayer compliance. It proves a strong tax sanctions application by the KB Samsat Karangploso in the eyes of taxpayers.

The Effect of Service Quality on Motor Vehicle Taxpayer Compliance

Hypothesis 4 of this study suggests that service quality has a positive effect on motor vehicle taxpayer compliance, but statistically, the hypothesis is rejected at a significant level of $0.172 > 0.05$. Based on the test results, service quality has no effect on motor vehicle taxpayer compliance. This result is in accordance with the research of Jannah (2019) which showed that service quality have no significant effect on motor vehicle taxpayer compliance, but this result does not accordance with the research of Ahmad & Yushita (2019) and Pratama & Mulyani (2019) which showed that service quality have significant effect on motor vehicle taxpayer compliance.

The quality of services in KB Samsat Karangploso have been fulfilled, such as parking spaces for cars and motorcycles, comfortable waiting rooms, cooperative serving officers, hand washing facilities are provided before entering the room, and taxpayers carry out their taxation activities in accordance with health protocols. In this study, the quality of service by the KB Samsat Karangploso seems to be carried out optimally. However, there are several forms of service that make service quality does not affect the level of taxpayer compliance to pay motor vehicle taxes. It can be seen based on the answers from taxpayers through questionnaires such as the convenience of the KB Samsat Karangploso. It has not fulfilled the expectation of the taxpayers even though the facilities are pretty much complete, and other forms of services in the form of communication by the KB Samsat Karangploso to taxpayers are still considered less than optimum by taxpayers.

CONCLUSIONS

Conclusion

This research aimed at examining and analyzing the effects of tax awareness, tax socialization, tax sanctions, and service quality on taxpayer compliance in paying motor vehicle taxes at the KB Samsat Karangploso. This study involved 95 taxpayers who paid their motor vehicle taxes at the KB Samsat Karangploso. Based on the research results, the following conclusions are established:

1. Tax awareness have a positive and significant effect on taxpayer compliance in paying motor vehicle taxes at the KB Samsat Karangploso. It proves that the higher the level of tax awareness, the higher the level of taxpayer compliance. It is seen from the high sense of self-awareness of taxpayers at the KB Samsat Karangploso to pay motor vehicle taxes.
2. Tax socialization has no significant effect on taxpayer compliance in paying motor vehicle taxes at the KB Samsat Karangploso. It means that the tax socializations provided to taxpayers are not able to create taxpayers' behavior to comply in paying motor vehicle taxes. Tax socialization is not an effective way to increase taxpayer compliance in paying motor vehicle taxes at the KB Samsat Karangploso, as evidenced by the inability of these factors to encourage taxpayers to comply with motor vehicle taxation.
3. Tax sanctions has positive and significant effect on taxpayer compliance in paying motorized vehicle taxes at the KB Samsat Karangploso. It proves that the higher the tax sanctions given to the taxpayers, the higher the level of taxpayer compliance. It is because tax sanctions

can have a deterrent effect on taxpayers if they are not compliant in paying motor vehicle taxes.

4. Service quality has no significant effect on taxpayer compliance in paying motor vehicle taxes at the KB Samsat Karangploso. It means that the quality of service at the KB Samsat Karangploso is not part of the reasons for taxpayers to comply with paying motor vehicle taxes. Improving service quality is not one of the effective ways to increase taxpayer compliance at the KB Samsat Karangploso in paying motor vehicle taxes. It is evident from the inability of these factors to encourage taxpayers to comply with motor vehicle taxation.

Research Limitations

In this study, this researcher had several limitations, namely:

A. Government:

1. This research shows that tax socialization and service quality have no effect on motor vehicle taxpayer compliance. So that Samsat officers should do more socialization around the village in order to foster taxpayer compliance
2. The permission factor for data collection at the KB Samsat Karangploso at the beginning of the pandemic around April was quite difficult to obtain, but after a few months, in August to be precise, the researcher was able to asked for permits again, and finally, permits could be given by applying the new normal scheme.

B. Further researcher:

3. Some respondents did not complete the questionnaire, with some of the questions were not filled in. In this study, there were 5 (five) incomplete questionnaires, not being able to be processed.

4. The factors that influence tax compliance in this study only consist of 4 (four) variables, namely tax awareness, tax socialization, tax sanctions, and service quality. So as to produce an R² value of 0.296 or 29.6%, while there are many other factors that affect motor vehicle taxpayer compliance.

Suggestions

Based on the results of this study, the researcher suggests several things for further research, including:

1. For the Government

The government is expected to increase tax sanctions so that taxpayers would be reluctant to commit noncompliance. Thus, taxpayers' compliance in paying motor vehicle taxes would continue to increase. The government is also expected to improve the quality of service in every Samsat office so that taxpayers would feel comfortable in paying their motor vehicle taxes. Effective service quality can also make it easier for taxpayers to pay motor vehicle taxes because taxpayers will benefit from more time-efficiency time to pay taxes. The government must increase the frequency in socializing taxes directly to both large and remote areas so that more taxpayer awareness will emerge and thus increase taxpayer compliance in paying motor vehicle taxes.

The government should be able to make it easier or simplify researchers in the process of obtaining research permits because the more existing research will make the country more developed to make a country that is better in terms of academics and human resources.

2. Further Researchers

Any future researcher would be advised to double-check the questionnaires that have been answered by the respondents so that

there are no more questionnaires that are not filled inaccurately or imperfectly. Future researchers are also expected to add more variables for the study and expand the coverage area or add population for their further researches.

Further researchers are advised to add more variables that have not been discussed in this study and it is also suggested to expand the coverage area or increase the population in future studies so that the results obtained can be more accurate and broader.

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