

Factors Affecting Awareness Regarding the Payment of Motor Vehicle Taxes

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Info Artikel

Sejarah artikel:

Diterima 05-04-2024

Disetujui 14-04-2024

Diterbitkan 27-04-2024

Kata kunci:

Kesadaran pajak;
pengetahuan pajak; tingkat
pendapatan; sanksi pajak.

Keywords :

Tax awareness; tax
knowledge; income level;
tax sanctions.

ABSTRAK

Sebagai salah satu sumber pendapatan terbesar bagi negara, tunggakan pajak menjadi masalah yang harus diperhatikan. Salah satu pajak yang mengalami kenaikan tunggakan setiap tahunnya adalah pajak kendaraan bermotor. Pajak kendaraan bermotor yang diadministrasikan oleh pemerintah daerah mengakibatkan berkurangnya pendapatan daerah dan mempengaruhi kegiatan operasional daerah. Oleh karena itu, perlu diketahui faktor-faktor yang memicu tunggakan pembayaran pajak kendaraan bermotor. Penelitian ini bertujuan untuk mengetahui pengaruh pengetahuan pajak, tingkat pendapatan, dan sanksi pajak terhadap kesadaran membayar pajak kendaraan bermotor. Sampel yang digunakan adalah 100 sampel, diambil dengan menggunakan metode accidental sampling. Variabel independen dalam penelitian ini adalah pengetahuan pajak, tingkat pendapatan, dan sanksi pajak. Sementara itu, variabel dependen dalam penelitian adalah kesadaran membayar pajak. Penelitian ini menggunakan teknik analisis statistik deskriptif, pengujian kualitas data, pengujian asumsi klasikal, analisis regresi linier berganda, dan pengujian hipotesis yang dilakukan dengan software SPSS 26. Hasil penelitian yang dilakukan menunjukkan bahwa variabel pengetahuan pajak dan sanksi pajak berpengaruh terhadap kesadaran membayar pajak kendaraan bermotor. Sementara itu, variabel tingkat pendapatan tidak berpengaruh terhadap kesadaran membayar pajak kendaraan bermotor. Hasil penelitian dapat memberikan informasi tambahan mengenai faktor-faktor yang mempengaruhi kesadaran membayar pajak dan dapat membantu pihak-pihak yang sedang mengupayakan kesadaran membayar pajak

ABSTRACT

As one of the largest sources of income for the country, tax arrears are a problem that must be considered. One of the taxes that experiences an increase in arrears every year is motor vehicle tax. Motor vehicle taxes administered by regional governments result in reduced regional income and affect regional operational activities. Therefore, it is necessary to know the factors that trigger delinquency in motor vehicle tax payments. This research aims to determine the influence of tax knowledge, income level, and tax sanctions on awareness of paying motor vehicle taxes. The samples used were 100 samples, taken using the accidental sampling method. The independent variables in the research are tax knowledge, income level, and tax sanctions. Meanwhile, the dependent variable in the research is awareness of paying taxes. The research used descriptive statistical analysis techniques, data quality testing, classical assumption testing, multiple linear regression analysis, and hypothesis testing carried out with SPSS 26 software. The results of the research conducted showed that the variables of tax knowledge and tax sanctions had an effect on awareness of paying motor vehicle taxes. Meanwhile, the income level variable has no effect on awareness of paying motor vehicle tax. The results of the research can provide additional information regarding factors that influence awareness of paying taxes and can help parties who are working on awareness of paying taxes

INTRODUCTION

Data shows that every year there are 15 thousand motorized vehicles that do not pay tax (Wasesa, 2022). This affects regional income, because motor vehicle tax is a type of regional tax. Of the total vehicle units that do not pay tax, there are motor vehicle tax arrears amounting to approximately IDR 8 billion (Wasesa, 2022), which means that the losses incurred due to non-compliance with paying taxes are quite large. However, this incident still continues because of the low level of public awareness of paying taxes.

The phenomenon of high rates of motor vehicle tax arrears and the condition of public tax compliance is the reason for conducting research. Research was conducted on things that have an influence on awareness of paying motor vehicle tax. Previously, many studies studied motor vehicle

taxes. However, from the research that has been carried out, different results have been obtained. Many variables are used, but there are also many different research results on the same variables.

Based on previous research ((Fadjriyati & Halimatusadiah, 2022); (Arfah & Aditama, 2020); (Bhagaskara et al., 2023); (Puteri et al., 2019); (Amri & Syahfitri, 2020); (Isnaini & Karim, 2021)) there are differences in the results for each variable tested, so the aim of the research carried out is to analyze the factors that influence awareness of paying motor vehicle tax.

Since the motor vehicle tax is one of the tax revenues that affects regional income, it is important to maximize the revenue from this tax by taking a number of steps, such as raising taxpayer awareness and education about taxes. People who are aware of their taxes will pay them willingly and without coercion. (Efrienty, 2019).

Understanding the fundamental ideas and rules governing taxes is known as tax knowledge. The tax categories that are applicable in Indonesia are included in this definition. The types of taxes that are understood start from the subject and object of tax, tax payment rates, how to calculate the tax owed, to procedures for filling out tax reports (Nasution & Ferrian, 2019). An adequate level of public tax knowledge will make it easier for taxpayers to comply with tax regulations (Hantono & Sianturi, 2021)

Economic factors are fundamental in carrying out tax obligations. People with small incomes find it difficult to pay taxes. They prefer to fulfill their daily needs rather than paying tax obligations. So people will avoid paying taxes when their income is limited to meeting their primary needs (Puteri et al., 2019)

Sanctions are legal actions. Parties who violate the rules will be subject to these sanctions. Therefore, tax sanctions are imposed on those who violate and violate statutory regulations. The regulations in question are regulations relating to tax administration (Atarwaman, 2020). Taxpayers will think again when they want to commit a violation if the sanctions given are heavy. On the other hand, the tendency of taxpayers to ignore tax regulations will be greater if the sanctions given are relatively light (Putra, 2020)

RESEARCH METHODS

The population in the research carried out was motor vehicle data in Sedayu Village, Bantul Regency. Data obtained from SAMSAT Bantul Regency with a population of 24,603 vehicles. Samples were calculated using the Slovin formula and 100 samples were obtained. The data collection technique used was Accidental Sampling using the Google Form system for each population willing to be used as research samples.

Table 1. Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Dev
Dependen Variable					
Awareness of Paying Taxes	100	8	15	12.66	1.871
Independent Variable					
Tax Knowledge	100	12	20	17.04	2.300
Income Level	100	11	25	19.92	3.218
Tax Sanctions	100	13	20	18.15	2.042

Source: Data Processing Results, 2023

The table shows that each minimum value, maximum value, average (mean), and standard deviation

Classic Assumption Test Results

Tabel 2. Classical Assumption Test Result

Test	Sig.	X1	X2	X3	Information
Normality	0,074				Normally Distributed
Multicoliearity	Tolerance	0,706	0,665	0,644	No multicollinearity
	VIF	1,416	1,504	1,553	No multicollinearity
Heteroskedasticity	Sig.	0,418	0,534	0,800	No heteroskedasticity

Source: Data Processing Results, 2023

Table 3. Multiple Linear Regression Analysis Result

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,98	1,399		0,701	0,485
	Tax Knowledge	0,218	0,075	0,268	2,908	0,005
	Income Level	0,031	0,055	0,054	0,567	0,572
	Tax Sanctions	0,404	0,088	0,441	4,57	0,000

a. Dependent Variable: Awareness of Paying Taxes

Source: Data Processing Results, 2023

The resulting equation from table 3 is as follows:

$$Y = 0.980 + 0.218X_1 + 0.031X_2 + 0.404X_3 + e$$

The results of multiple regression analysis can be explained as follows:

- 1) A constant value of 0.980 indicates that if the independent variables (tax knowledge, income level, and tax sanctions) are assumed to be constant, then the dependent variable (tax awareness) is 0.980.
- 2) The coefficient of the tax knowledge variable (X1) is 0.218, meaning that for every 1 increase in the level of tax knowledge, awareness of vehicle taxpayers will increase by 0.218.
- 3) The income level variable coefficient (X2) is 0.031, meaning that for every 1 level increase in income level, taxpayer awareness will increase by 0.031.
- 4) The coefficient of the tax sanctions variable (X3) is 0.404, meaning that for every 1 level increase in tax sanctions, taxpayer awareness increases by 0.404.

Hypothesis testing

The hypothesis test tested using the t test produces the following data:

Table 5. t Test Results

Hypothesis	Coefficient	Sig.	Results
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H1	Tax knowledge influences awareness of paying taxes	0,075	0,005	Accepted
H2	Income level influences awareness of paying taxes	0,055	0,572	Rejected
H3	Tax sanctions influence awareness of paying taxes	0,88	0,000	Accepted

Source: Data Processing Results, 2023

RESULTS AND DISCUSSION

The Influence of Tax Knowledge on Awareness of Paying Taxes

Tax knowledge is one of the factors that influences taxpayer compliance. Tax knowledge is an external factor, because the influence of taxpayer behavior is caused by the situation and conditions of the surrounding environment. A taxpayer won't be willing to pay his taxes if he is unaware of the requirements and processes around taxes. (Eva et al., 2023). This research's findings align with previous findings. (Fadjriyati & Halimatusadiah, 2022) which claims that taxpayer compliance with paying motor vehicle tax is positively impacted by tax knowledge.

The Influence of Income Level on Awareness of Paying Taxes

Income is a reward for work completed. The amount of income workers receive is determined by the number of hours worked to complete their work obligations (Ridwan, 2021). The level of income is the amount of reward from the employer that is obtained after a worker completes his or her work. Income is one of the factors in carrying out an activity, because carrying out an activity requires costs. So a person's income level can influence the activities and activities that will be carried out, including paying taxes. The higher a person's income level, the greater the possibility that person will carry out tax paying activities (Oktavianti et al., 2021). Hasil penelitian yang dilakukan konsisten dengan temuan penelitian. (Puteri et al., 2019) which states that income level does not have a positive influence on motor vehicle tax compliance.

The Effect of Tax Sanctions on Awareness of Paying Taxes

Tax sanctions are a guarantee of taxpayer compliance with regulations and legislation. Tax sanctions are a preventive measure so that taxpayers do not neglect their tax obligations and thus violate tax regulations and provisions. Light and firm tax sanctions mean that people do not feel threatened and ignore the obligations that must be carried out. On the other hand, if the sanctions given are severe and make people feel threatened, then someone will carry out their obligations and not neglect them (Oktavianti et al., 2021). The results of the research carried out are in accordance with research (Amri & Syahfitri, 2020) which shows that tax sanctions have a positive influence on the level of awareness of paying vehicle tax.

CONCLUSION

Based on the research analysis that has been carried out, it is known that taxpayer knowledge and the applicable tax sanctions influence taxpayer awareness in paying motor vehicle tax. This is because knowledge influences a person to carry out wrong or right activities. Coercive tax sanctions require taxpayers to comply with regulations. On the other hand, the income level variable has no effect on taxpayers' awareness of paying taxes. Because these regulatory sanctions force taxpayers to pay taxes, whether the taxpayer has the funds to pay the tax or not.

Suggestions for further research are to use other variables that have not been used as research variables, so that the awareness factor of paying taxes can be widely known. So that the government can take more appropriate steps to overcome tax arrears.

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