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## The Effect Of Tax Knowledge, Tax Sanctions On Taxpayer Compliance In Paying Motor Vehicle Tax At PT. Nagase Impor-Expор Indonesia

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### Abstrak

Penelitian ini dilakukan pada PT. Nagase Impor-Ekspor Indonesia untuk lebih memahami dampak informasi perpajakan dan sanksi perpajakan terhadap kepatuhan wajib pajak dalam pembayaran pajak kendaraan bermotor. Tujuan dari penelitian kuantitatif ini adalah untuk mengkonfirmasi atau membantah anggapan mengenai dampak kesadaran wajib pajak dan sanksi perpajakan terhadap PT. Kepatuhan Nagase Ekspor-Impor Indonesia terhadap kewajiban pembayaran pajak kendaraan bermotor. Survei terhadap 59 wajib pajak digunakan untuk memperoleh data. Regresi linier berganda digunakan untuk menganalisis data. Kepatuhan pajak kendaraan bermotor ternyata dipengaruhi secara signifikan oleh variabel pengetahuan wajib pajak, sanksi perpajakan, dan pengetahuan perpajakan.

Kata Kunci: *Pengetahuan perpajakan, sanksi perpajakan, dan kepatuhan wajib pajak.*

### Abstract

This research was conducted at PT. Nagase Import-Export Indonesia to better understand the impact of tax information and tax sanctions on taxpayer compliance with motor vehicle tax payments. The goal of this quantitative study is to confirm or refute assumptions about the impact of taxpayer awareness and tax penalties on PT. Nagase Import-Export Indonesia's compliance with its motor vehicle tax payment obligations. A survey of 59 taxpayers was used to obtain the data. Multiple linear regression is used to analyze data. Motor vehicle tax compliance turns out to be significantly influenced by taxpayer knowledge variables, tax sanctions, and tax knowledge.

Keywords: *Tax knowledge, tax sanctions, and taxpayer compliance.*

## INTRODUCTION

Taxes are the main source of revenue that will be used to fund government programs and infrastructure improvements. State taxes (sometimes called "central taxes") and local taxes (often called "regional levies") make up the bulk of Indonesia's tax system. All provinces in Indonesia are looking at the potential to improve regional welfare through regional taxation. Therefore, local governments must exert maximum efforts to develop and expand viable regional revenue streams (Keintjem et al., 2021). The introduction of new rules and taxes usually follows a period of rapid economic growth. Paying state and federal taxes has an impact on the economy and the economy has an impact on the community. This is because taxes are important for regions and countries. Thus paying taxes is mandatory for citizens and is an income for the regions and also the state for their activities in building the nation and state. With taxes, every region and also the country can use the funds for infrastructure development and facilities for the community (Satya & Dewi, 2010).

The legal basis for municipal levies can be found in Act No. 28 of 2009. Thus, the contribution to the area is a mandatory and coercive regional income that can be used in the future for the people in the area (Ismail, 2013).

Taxpayers in a region or province fund the local government. The government uses the tax revenues it collects to improve the lives of its citizens (Ilanoputri, 2020).

The local tax felt by the community is a motor vehicle tax. The changing times require people to adapt to their economic circumstances. The motorbike is a means of transportation that is felt agile and quite suitable for each person's pocket. This can be seen by the increasing number of motorized vehicles in each region. Revenue levied from vehicle taxes is expected to increase across the region. However, it is known that not all taxpayers consistently pay their motor vehicle taxes (susanti, dewi, and sufiyati 2018). This can be seen from the newspapers, (Subekti Rahayu, 2023) (Subekti Rahayu, 2023) entitled Low compliance of motor vehicle owners, so there is a possibility of loss of potential taxes of up to 100 trillion rupiah. In addition, PT. Jasa Raharja (Persero) reported in the *Republika* newspaper (2023) that compliance with motor vehicle tax payments in 2022 is still low. The percentage of people who pay taxes on time is known to be only 56.2%.

Motor vehicle tax is a source of state revenue with broad / large capabilities for local taxes. Every year in Indonesia, motorized vehicle users continue to increase. At this time, it shows that there are a lot of people who carry out activities that refer to the use of private transportation compared to public transportation. In fact, many people already have private vehicles. (Dewi, 2019)

There are a lot of factors at play here that affect taxpayer compliance with regard to

motor vehicle tax. Among them are Tax Knowledge (Susanti et al., 2020), Tax Sanctions (Dewi, 2019) and other Factors.

By punishing individuals who flout tax regulations, society as a whole learns to take tax laws seriously and realizes that rule-breakers will not go unpunished. It is recommended that all people will obediently pay their motor vehicle tax (Dewi, 2019).

Tax knowledge, according to (Kowel et al., 2019) is a variety of information understood by taxpayers related to applicable procedures and processes as determined by the Director General of Taxes. This is because increased knowledge of taxpayers leads to greater compliance and fulfillment of financial tasks. We as citizens, moreover, the public increasingly regrets the increase in gasoline prices. On the other hand, taxpayers are expected to be better able to comply with taxes if they have a more thorough understanding of their obligations and the potential consequences if they do not comply.

Based on the description submitted by the author, the purpose of this study is to determine the effect of taxation knowledge and tax sanctions on taxpayer compliance in paying motor vehicle tax. at PT. Import and Export of Nagase Indonesia.

## LITERATURE REVIEW

### Tax

In Law article 1 Number 1 Number 16 of 2009 Tax is the participation of individuals in the State who are maksa, if there is no direct receipt / return and used for the benefit of the State. (Rompis et al., 2015)

According to Prof. Dr. Rochmat, Soemitro Tax is a public donation to the state treasury established on the basis of the Law without getting rewards that can be accounted for and directly used to pay expenses. Compliance means obedience, discipline, compliance with regulations, where this factor is very important to achieve the purpose of tax collection. Knowledge of taxes and tax sanctions alone is not enough to improve taxpayer compliance. Tax compliance means that as a taxpayer must comply, respect and implement tax regulations which means having the obligation to pay taxes on time. The criteria that must be complied with by Taxpayers are: 1: Regarding the period of filing tax returns. Tax compliance can be understood as whether or not a person is obedient. Tax revenue will increase by itself if taxpayers are more compliant. Tax compliance is considered an indispensable issue. Because if the amount of tax collected in a region is not commensurate with the hope that this will hinder the development process in the region and in a country. (Rompis et al., 2015)

## Tax knowledge

Knowledge is a person's understanding of a thing and all actions that a person takes to know and understand how the object can be presented through his senses and can be understood in its ideal form. Taxpayer knowledge is a person's ability to understand and understand tax regulations, mandatory tax rates, submit tax returns on time and procedures, every taxpayer should pay their fair share of taxes, and doing so will be easier if they are informed about and fear the consequences of not doing so. (Efriyenty, 2019)

## Tax sanctions

(Eliysabet et al., 2012) Sanctions are a handling of actions to a person or official who has violated the rules that have been made, either intentionally or unintentionally. The application of tax sanctions is applied to ensure a person's compliance in complying with obligations such as tax payments. Sanctions for violating regulations are set in the form of fines, fines are compensation sanctions for violations of applicable regulations and tax sanctions are expected to have a negative impact on those who initially fail to comply with the rules that have been made. Therefore, these sanctions serve to ensure that the taxpayer always fulfills his legal responsibilities. The purpose of imposing tax sanctions is to ensure that the established regulations are strictly adhered to.

## The Effect of Tax Knowledge on Taxpayer Compliance

(Ilhamsyah et al., 2016) The findings of this study suggest that tax literacy can improve tax compliance. Previous research has shown that taxpayers who own motor vehicles and have knowledge of tax law are more likely to report their taxes and pay their taxes. So the conclusion is that knowledge is needed in order to provide and help us as taxpayers obey and comply with motor vehicle tax payments so as to increase the level of knowledge.

H1: Tax knowledge affects motor vehicle taxpayer compliance.

## The Effect of Tax Sanctions on Taxpayer Compliance

To encourage greater taxpayer compliance, tax authorities may impose penalties on those who break the law. These penalties are designed to deter future offenses and help authorities reach their goals. In this case, sanctions play a role in punishing negligent behavior in fulfilling tax obligations and providing a deterrent effect. which serves to guarantee that taxpayers will always fulfill their legal responsibilities. Tax sanctions are made so that the rules that have been made must be followed, and must not be violated so that meeting the obligation to pay taxes in the future will be more compliant. (Erawati &

Wibowo, 2023)

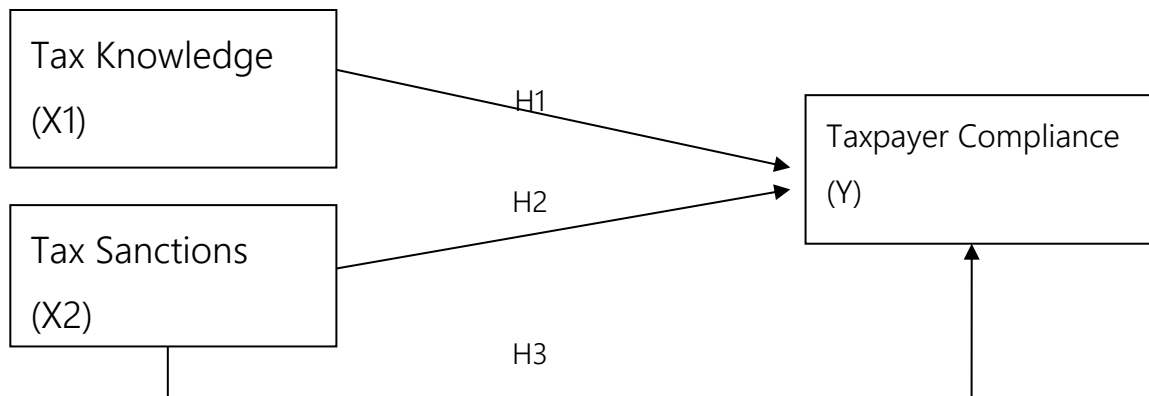
H2 : Tax sanctions affect the compliance of motor vehicle tax payers.

### The Effect of Tax Knowledge and Tax Sanctions on Taxpayer Compliance

The implementation of tax collection is the largest income in the country. The General Department of Taxes manages taxes so that state revenue is optimal, taxpayers must know, have advantages, and apply tax sanctions. As a result of a taxpayer's non-compliance with his tax obligations. as required by tax laws and tax regulations to improve processes and strategies. By understanding taxes, taxpayers must be able to know and apply firmly how tax knowledge in tax payments, to prevent taxpayers from practicing violations of tax regulations and standards. (Manafe & Perseveranda, 2023)

H3: Tax knowledge and tax sanctions affect the compliance of motor vehicle taxpayers.

#### Frame of Mind



#### RESEARCH METHOD

This study uses a Likert-scale questionnaire to test a theory or hypothesis based on previous research by explaining the relationship between two or more variables. Linear regression is used for multidirectional hypothesis testing. Using a multilinear regression model, we looked at how taxpayer knowledge and tax sanctions influenced compliance with motor vehicle tax payments. Taxpayer compliance (Y) is a dependent variable, while tax knowledge (X1) and tax sanctions (X2) are independent factors. This investigation uses primary data and qualitative research techniques. This research data was collected from 59 taxpayer participants at PT. Nagase Import-Export Indonesia. The author used a correctly filled questionnaire and given to respondents as a data collection tool. This research data management test uses SPSS data application version 25.0 and qualitative analysis procedures. Statistical analysis used linear regression analysis, t significant test, f test,

descriptive statistical analysis and correlation coefficient and determination coefficient.

## RESULT AND DISCUSSION

Researchers collected the results of questionnaires in this research using Google Forms to obtain the necessary data. In table 1 for a recapitulation of the questionnaires that have been distributed.

In this section, questionnaires were distributed to 59 taxpayers, 49 eligible to obtain data from the results of this study, and 10 ineligible taxpayers.

**Tabel 1. Daftar Kuesioner Yang Dibagikan**

Keterangan	Total
Kuesioner Tersebar	59
Kuesioner Kembali	59
Kuesioner Tidak kembali	-
Kuesioner yang tidak memenuhi syarat	10
Kuesioner yang digunakan	49

### Descriptive Statistics

Input from 49 participants who meet the minimum data processing requirements. These findings provide a summary, including mean values, of the characteristics of the sample population. Standard deviation, minimum and maximum values.

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pengetahuan Pajak	49	12	20	16.51	2.678
Sanksi Pajak	49	12	20	16.49	2.583
Kepatuhan Wajib Pajak	49	15	25	21.55	3.149
Valid N (listwise)	49				

### Normality Test

When compared with a significance value of 0.05 for normality test findings, Table 2 shows that the Kolmogorof Smirnov test yields a result of 0.200. This test demonstrates that the research regression model's equations contain data that follows a normal distribution.

Table 2. Normality Test Results

		Unstandardized Residual
N		49
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.25714335
Most Extreme Differences	Absolute	.099
	Positive	.093
	Negative	-.099
Test Statistic		.099
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Multicollinearity Test

For regression models where all endogenous variables are less than 10 and tolerance values are more than 0.1 or 10%, the results of the multicollinearity test are shown in Table 3. The absence of multicollinearity in regression models leads us to this conclusion.

Table 3. Multicollinearity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.365	.533		2.562	.014
	Pengetahuan Pajak	.468	.136	.499	3.433	.001
	Sanksi Pajak	.338	.142	.312	2.389	.021

Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Pengetahuan Pajak	.693	1.444
	Sanksi Pajak	.693	1.444

a. Dependent Variable: Kepatuhan Wajib Pajak

Test F

Table 5 of the statistical test of test F shows that the independent variable has a considerable influence, with a value of 19.191 and a significance level of 0.000, both < a = 0.05.

Table 5. F Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.648	2	1.324	19.191	.000 <sup>b</sup>
	Residual	3.174	46	.069		
	Total	5.822	48			

a. Dependent Variable: Kepatuhan Wajib Pajak

b. Predictors: (Constant), Sanksi Pajak, Pengetahuan Pajak

## T Test

Table 6 shows that the T test obtained a significance value of 0.001 for taxation knowledge. We can confidently say that this value  $> 0.05$ . There is no correlation between taxation knowledge and taxpayer compliance as hypothesized. When compared with the level of significance = 0.05, the variable value of taxation sanctions is significant 0.021. Since the value of the assessment is lower than the substantial value of tax sanctions, the hypothesis is acceptable. Tax sanction have a considerable impact on taxpayer compliance.

Table 6. T Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.365	.533		2.562	.014
	Pengetahuan Pajak	.468	.136	.499	3.433	.001
	Sanksi Pajak	.338	.142	.312	2.389	.021

## Coefficient Analysis

If the independent variable does have an effect on the dependent variable, then the value of R2 should be high.

Table 7. Test R Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.674 <sup>a</sup>	.455	.431	.26267

a. Predictors: (Constant), Sanksi Pajak, Pengetahuan Pajak

b. Dependent Variable: Kepatuhan Wajib Pajak

Based on the data in table 7, we find an R2 of 0.455. This shows that factors outside the scope of this article have a value of 54.5% in influencing taxpayer compliance, while the variables of taxpayer knowledge and tax sanctions discussed each contribute 45.5%.

## CONCLUSION

This research intends to shed light on how taxation expertise and tax witnesses impact the level of compliance among PT. Indonesia's Export-Import Nagase's taxpayers who deal in motor vehicles. 59 workers of PT Indonesia Import-Export Nagase were questioned for this study. The T (partial) test demonstrates that taxpayer compliance with taxes is affected by

both X1 tax knowledge and X2 tax sanctions. The combined F-score also demonstrates the significance of both tax awareness and tax sanctions in influencing motorists' propensity to pay their fair share of vehicle taxes.

Suggestions that researchers can give for this study include (1) a small research sample size of 59 employees at PT. Nagase Import-Export Indonesia. These promising research findings could be reinforced by future researchers using larger sample sizes. (2) Taxpayers Owners of motor vehicles at PT. Nagase Import-Exopr Indonesia was selected as the sample of this study. Therefore, it is estimated that more and more researchers will expand their focus to produce the best results. In this study, we controlled for two exogenous factors known to affect taxpayer compliance. Researchers provide suggestions to improve research factors in order to increase the number of variables that affect taxpayers, so that they can be a reference for future researchers.

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