
The Effect of Awareness, Economic Conditions, E-Samsat Facilities, and Tax Sanctions on Motor Vehicle Taxpayer Compliance

Ni Nyoman Trisya Kusuma Putri¹, Putu Ery Setiawan²

Abstract:

Taxes are mandatory contributions to the state owed by individuals or entities that are compelling according to law and are used for state purposes for the greatest prosperity of the people. The importance of tax revenue causes the government to continuously strive to increase the target of state revenue from the tax sector. This study aims to examine the effect of awareness, economic conditions, E-Samsat facilities, and tax sanctions on motor vehicle taxpayer compliance. The population in this study were motor vehicle taxpayers registered with the Badung Regency samsat office as of December 31, 2023, totaling 442,105 motor vehicle taxpayers. The sample was obtained using the slovin formula, namely 100 taxpayers, and using the accidental sampling method. The data analysis technique used is multiple linear regression analysis. The results of this study indicate that taxpayer awareness, E-Samsat facilities, economic conditions, and tax sanctions have a positive effect on motor vehicle taxpayer compliance at the Badung Regency SAMSAT Office.

Keywords: *Taxpayer Awareness, E-Samsat Facilities, Economic Conditions, Taxation Sanctions and Taxpayer Compliance*

1. Introduction

The Indonesian state has two sources of state revenue, namely, tax revenue and non-tax revenue. Taxes are levies on society by the state based on laws that are coercive, and payable that must be paid by not getting direct rewards, the results of which are used to finance state expenditures in the administration of government and development (Siahaan, 2022).

Taxes are mandatory contributions to the state owed by individuals or entities that are compelling according to law and are used for state purposes for the greatest prosperity of the people. The importance of tax revenue causes the government to continuously strive to increase the target of state revenue from the tax sector, so that as a good Indonesian citizen and obedient to the rules are required to obey their tax compliance with full awareness.

One of them is motor vehicle tax. The role of Motor Vehicle Tax as part of local taxes is so important for Regional Original Revenue, making the government continue to strive to maximize the tax revenue. Increasing motor vehicle tax revenue is

¹Universitas Udayana, Indonesia, trisyakusuma@gmail.com

²Universitas Udayana, Indonesia, erys.adel@yahoo.com.au

important in line with the increasing number of motor vehicle taxpayers (Savitri, 2023). Tax revenue should be maximized by increasing taxpayer compliance, considering that taxes are an important source of revenue (Prastiwi, 2023).

Taxpayer compliance is a condition of taxpayers fulfilling obligations, and exercising taxation rights properly and correctly in accordance with applicable tax regulations (Wulandari, 2023). Tax compliance is important because non-compliance with taxes will simultaneously lead to tax avoidance efforts which result in reduced state treasury revenues. Compliant taxpayers tend to carry out their tax obligations voluntarily, making it easier for the government to carry out tax collection, and ultimately increase tax revenue (Lende, et al. 2021). Taxpayer non-compliance can trigger the desire to avoid, evade and neglect taxes, which in turn will hamper the development of a region.

The use of highways, which are public goods used by the community, is one of the reasons for the imposition of motor vehicle tax (PKB). The use of roads and other public facilities incurs direct and indirect costs because they are part of public operations. The higher number of motorized vehicles in circulation causes the number of motor vehicle taxpayers to increase (Sabtiharini and Ismawati, 2020). Tax compliance can be defined as a reliability where motor vehicle taxpayers fulfill all tax obligations and exercise their taxation rights.

Based on data from UPTD. Bali Province Regional Tax and Retribution Service (2024), the number of motor vehicle taxpayers in the province of Bali from 2021 to 2023 has decreased significantly. This decline also occurred in Badung Regency which is a densely populated city, and every community must have a motorized vehicle, but it is not accompanied by an obedient attitude in paying taxes and there was a decrease in 2022 by 15.83% and in 2023 by 3.28%. The increasing number of motorized vehicles from year to year can be said that motorized vehicles are the highest contributor to local revenue in Badung Regency. This tax is very influential on the source of local revenue, which is useful for financing the implementation of local government. The results of this motor vehicle tax collection serve for district / city regional development.

Based on data from UPTD. Bali Province Regional Tax and Retribution Service (2024), it is known that there are still many taxpayers in arrears during the 2021-2023 period. In 2021 the number of motor vehicle tax arrears amounted to 31,439 people with total arrears of Rp. 42,645,811,200, in 2022 the number of arrears was 54,768 people with total arrears of Rp. 66,078,727,800, then in 2023 the number of arrears increased dramatically, namely 119,746 with total arrears of Rp. 129,368,334,600. The large number of motor vehicle tax arrears at the Badung Regency *samsat* office from year to year is due to the low awareness of taxpayers in carrying out their tax obligations and is also influenced by several other factors such as financial conditions, tax sanctions, and so on.

Based on UPTD data. Bali Province Tax and Levy Service (2024) the number of taxpayers who have paid motor vehicle taxes from 2018 - 2023, namely in 2018 the achievement of tax revenue realization was 88.72 percent. In 2019 the realization of tax revenue decreased by 11.31 percent, then in 2020 the realization of tax revenue decreased again by 24.44 percent. In 2021 the realization of tax revenue also decreased

by 3.96 percent, but in 2022 it increased by 2.18 percent and in 2023 the realization of tax revenue also increased by 17.91 percent.

The realization that has not met the target is of course based on the compliance of the taxpayer itself. One of the factors that influence taxpayer compliance is taxpayer awareness in fulfilling their tax obligations. The phenomenon of decreasing tax revenue is due to the lack of awareness of taxpayers in carrying out their obligations and responsibilities to pay taxes, because the higher the percentage of tax revenue from the specified target, the higher the level of taxpayer compliance (Fadillah and Rizal, 2023).

Taxpayer compliance in carrying out its tax obligations is based on the awareness of the taxpayer itself. Taxpayer awareness is a condition that can affect taxpayers who can know, recognize, appreciate and obey applicable tax provisions and have the sincerity and desire to fulfill their tax obligations (Arfamaini and Susanto, 2021).

According to Juliantari, et.al., (2021) taxpayer awareness can be increased by understanding and knowledge of taxpayers of tax regulations and laws that can help taxpayers to carry out their tax obligations. The higher the level of taxpayer awareness, the higher the level of tax payment compliance (Prayitna and Witono, 2022). This is supported by research conducted by Winasari (2020) which states that taxpayer awareness has a positive effect on taxpayer compliance in paying motor vehicle taxes. Different results were found in research conducted by Dewi (2022) which stated that taxpayer awareness has no effect on taxpayer compliance in paying motor vehicle taxes.

Another factor that can affect taxpayer compliance is the economic condition of a taxpayer. The taxpayer's economic condition is a taxpayer's ability in financial terms to meet his various needs (Yanti, 2023). If individuals can meet all these needs, be it primary, secondary, or tertiary needs based on their income without assistance from outside parties in the form of loans, it can be said that the individual's economic condition is very good (Yohana, 2019). The existence of the covid-19 pandemic in 2020 affects the level of taxpayer compliance for the following year, because at that time the economic conditions owned by taxpayers have decreased, and many taxpayers prioritize their daily needs rather than having to fulfill their tax obligations. In fact, the better the economic conditions owned by taxpayers, the higher the compliance of taxpayers in fulfilling their tax obligations (Hendrawati, et al. 2021). The results of research conducted by Fatima (2019) and Sritharan & Salawati (2019) state that economic conditions have a positive effect on taxpayer compliance. In contrast to research conducted by Rivaldi (2019) states that economic conditions have no effect on taxpayer compliance.

To increase taxpayer compliance, a good innovation is needed to make it easier for taxpayers to fulfill their tax obligations such as the presence of the E-Samsat system service. The E-Samsat program has been implemented by the Bali Provincial Government since 20 September 2017 to make it easier for people to pay motor vehicle taxes with the E-Samsat program, taxpayers can make tax payments through Automatic Teller Machine (ATM), Mobile Banking, Internet Banking, or Bank Teller. In reality, there are still many taxpayers who do not know the existence of E-Samsat

services, this is likely due to the lack of socialization carried out (Sundari, *et.al* 2021).

The E-Samsat facility has the advantage of providing convenience for taxpayers to make tax payment transactions without having to take a long time and avoid Motor Vehicle Tax fines (Puspayanti, 2022). This facility also has disadvantages, including vehicles that are blocked due to not paying vehicle taxes in the previous year, cannot use the convenience of the E-Samsat facility. This indicates that the E-Samsat facility factor plays an important role in increasing motor vehicle taxpayer compliance. This is supported by research conducted by Ramadanty (2020) and Congda (2022) which states that E-Samsat facilities have a positive effect on motor vehicle taxpayer compliance, while the results of research from Ristiani (2023) state that E-Samsat facilities have no effect on motor vehicle taxpayer compliance.

The Badung Regency Regional Government in the Badung Regency Regent Regulation No. 10 of 2021 Article 1 has made rules for the implementation of tax collection so that it can be orderly and in accordance with the predetermined target. Tax obligations that are not carried out result in legal consequences, namely tax sanctions received because taxes contain an element of coercion. Indonesia has laws governing general provisions and tax procedures, namely Law of the Republic of Indonesia Number 28 of 2017 concerning General Provisions and Tax Procedures.

Tax sanctions are sanctions given to taxpayers who do not fulfill their obligations in accordance with the provisions of the applicable tax laws and regulations (Ayuni, *et al.* 2023). Tax sanctions imposed on anyone who violates must be applied so that the tax regulations are obeyed. Taxpayers who violate but are not subject to tax sanctions will cause taxpayers to consider their tax obligations as unimportant (Krisnadeva and Merkusiwati, 2020). Tax sanctions can be said to be one of the factors that influence the level of taxpayer compliance because tax sanctions are a tool to prevent (preventive) so that taxpayers do not violate tax norms (Fadilah and Sapari, 2020). This is supported by research by Ayuni, *et al* (2023) and Aisyah, *et al* (2023) showing that tax sanctions have a positive effect on taxpayer compliance, in contrast to research conducted by Sulistyowati, *et al* (2021) which states that the tax sanctions applied have no effect on taxpayer compliance.

2. Theoretical Background

Conceptual Framework

A conceptual framework is a model that conceptually contains the relationship between theory and various factors that have been identified as important problems (Sugiyono, 2019:88). The researcher explained the relationship between the theory and concept of the research conducted so that it was able to explain the variables studied. Based on this, the conceptual framework in this study is as follows:

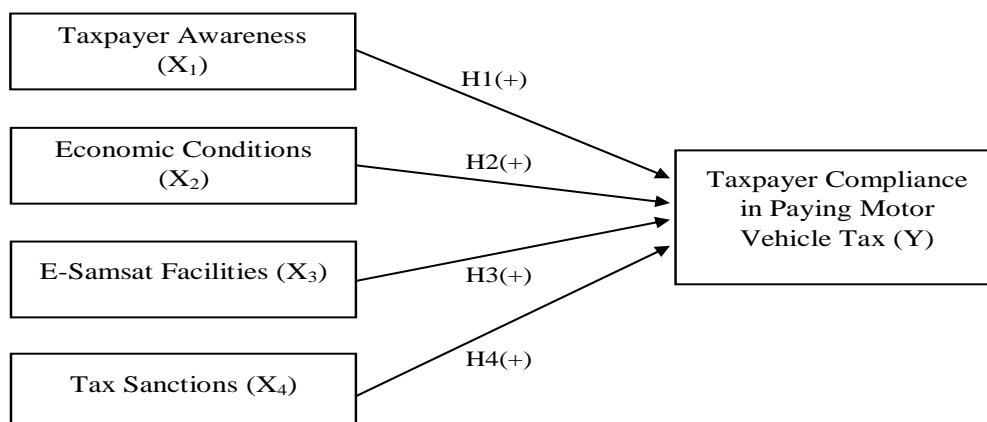


Figure 1. Conceptual Framework

Research Hypothesis

A hypothesis is a provisional answer to a problem that still has a presumptive nature because the problem still has to be proven true or not. Based on this, further research will be carried out on the hypothesis to prove whether the hypothesis is true or not (Sugiyono 2019:116).

The Effect of Taxpayer Awareness on Taxpayer Compliance

Based on the theory of planned behavior, taxpayers' awareness is related to behavioral belief factors where taxpayers' behavior is based on the beliefs they get from the consequences of their own actions. In line with the above statement, based on the theory of attribution, taxpayer awareness is included as an internal factor that will affect taxpayer compliance. According to previous research conducted by Widajantie and Anwar (2020), Widiastini and Supadmi (2020), Susanti and Setiawan (2019), Winasari (2020), Wulandari (2023), Meidawati and Azmi (2019), Ramdhan and Rachman (2023), Triandani and Apollo (2020), Wijiyanti, et.al., (2022), and Kuilim, et.al., (2023) which stated that taxpayer awareness has a positive effect on taxpayers' compliance in paying motor vehicle taxes. Based on this, the hypothesis proposed by the researcher is:

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

The Influence of Economic Conditions on Taxpayer Compliance

Based on the theory of planned behavior, economic conditions are included in control belief, namely the belief in the existence of factors that support and inhibit individuals in taking an action. In line with the above statement, based on the theory of attribution, economic conditions are included as internal factors that will affect taxpayer compliance. Taxpayers who have good economic conditions will tend to fulfill their tax obligations because of the financial support for these actions, if taxpayers with poor economic conditions will hinder taxpayers in fulfilling their tax

obligations. This statement is reinforced by the research of Isfahani (2022), Fatima (2019), Sritharan and Salawati (2019), Widia and Yasa (2021), Sembodo (2022), Nugroho (2022), Gaol, et al (2023), Haerina (2021), Yulianto (2023), and Santika (2023) which stated that economic conditions have a positive and significant effect on taxpayer compliance. Based on this, the hypothesis proposed by the researcher is:

H₂: Economic conditions have a positive effect on taxpayers' compliance in paying motor vehicle taxes

The Effect of the E-Samsat Facility on Taxpayer Compliance

Based on the theory of planned behavior, the E-Samsat facility is included in the normative belief, namely that individuals will take an action if there is motivation from other people who also agree with the action. In line with the above statement, based on the attribution theory of the E-Samsat facility, it is included as an external factor that will affect taxpayer compliance. There is a good innovation to make it easier for taxpayers to fulfill their tax obligations such as the presence of the E-Samsat system service. Research conducted by Puspayanti (2022), Ramadanty (2020), Congda (2022), Dewi and Ibrahim (2021), Sundari, et.al., (2021), Ihdini and Sari (2023), Puspitari, et.al., (2022), Megayani and Noviari (2021), Nurhayati, et.al., (2020), and Rubiansah, et.al., (2020) which stated that the E-samsat facility has a positive effect on taxpayer compliance. Based on this, the hypothesis proposed by the researcher is:

H₃: The E-Samsat facility has a positive effect on taxpayers' compliance in paying motor vehicle taxes.

The Effect of Tax Sanctions on Taxpayer Compliance

Based on the theory of planned behavior, tax sanctions are included in control belief, which is the belief in the existence of factors that support individuals in doing something. In line with the above statement, based on the theory of attribution, tax sanctions are included as external factors that will affect taxpayer compliance. Tax sanctions will be given to taxpayers who violate the provisions of tax laws and regulations, in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms (Fadilah dan Sapari, 2020). This statement is reinforced by research by Savitri (2023), Wijaya (2020), Selani (2020), Dewi, et al. (2022), Yuniarti, et.al., (2019), Octavianus, et.al., (2022), Barokah, et.al., (2023), Rahmawati (2022), Arsyil, et.al., (2019), Lubis, et.al., (2021) which states that tax sanctions have a positive effect on taxpayer compliance. Based on this, the hypothesis proposed by the researcher is:

H₄: Tax sanctions have a positive effect on taxpayers' compliance in paying motor vehicle taxes

3. Methodology

The population in this study is motor vehicle taxpayers registered at the Badung Regency Samsat office as of December 31, 2023, as many as 442,105 motor vehicle taxpayers. The sample was obtained using the slovin formula, which is 100 taxpayers, and using the accidental sampling method. The qualitative data used in this study are

the history of the Badung Samsat Office, the organizational structure and the description of the duties of each section at the Badung Samsat Office. The quantitative data used in this study are the number of motor vehicle taxpayers in Badung Regency, tax targets and realization, and the results of a questionnaire in the form of respondents' answers measured by a likert scale about the variables in question, namely the influence of taxpayer awareness, economic conditions, E-Samsat facilities, and tax sanctions on the level of taxpayer compliance in paying Motor Vehicle Tax at the Badung Regency Samsat office. The data analysis technique used is multiple linear regression analysis.

4. Empirical Findings/Result

Descriptive Statistical Analysis

Table 1. Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Y	100	7,00	30,00	25,4800	3,24265
X ₁	100	5,00	20,00	16,4400	2,33255
X ₂	100	6,00	15,00	12,0400	2,02968
X ₃	100	11,00	20,00	16,6600	2,01620
X ₄	100	7,00	30,00	25,6800	3,45207

Source: Data processed (2024)

Based on the table above, it can be explained as follows.

1. The taxpayer compliance variable (Y) was measured by six statement items using a 5-point likert scale with a minimum value of 7.00, a maximum value of 30.00 and an average value of 25.4800. The average score of 25.4800 can be interpreted that the respondents' answers tend to agree with the statements in the questionnaire of taxpayer compliance variables. The standard deviation value of 3.24265 indicates that there is a deviation of 3.24265. Based on the numbers and statements, it shows that the standard deviation value is smaller than the average value. These values were compared with the respondents' answers to the research questionnaire so that this identified that the respondents' answers to the questionnaire on taxpayer compliance variables were evenly distributed.
2. The consciousness variable (X1) was measured by four statement items using a 5-point likert scale with a minimum value of 5.00, a maximum value of 20.00 and an average value of 16.4400. The average score of 16.4400 can be interpreted that the respondents' answers tend to agree with the statements in the consciousness variable questionnaire. The standard deviation value of 2.33255 indicates that there is a deviation of 2.33255. Based on the numbers and statements, it shows that the standard deviation value is smaller than the average value. These values were compared with the respondents' answers to the research questionnaire so that this identified that the respondents' answers regarding the consciousness variable questionnaire were evenly distributed.
3. The economic condition variable (X2) was measured by three statement items using a 5-point likert scale with a minimum value of 6.00, a maximum value of 15.00 and an average value of 12.0400. The average score of 12.0400 can be

interpreted that the respondents' answers tend to agree with the statements in the questionnaire on economic condition variables. The standard deviation value of 2.02968 indicates that there is a deviation of 2.02968. Based on the numbers and statements, it shows that the standard deviation value is smaller than the average value. These values are compared with the respondents' answers to the research questionnaire so that this identifies that the respondents' answers to the questionnaire on economic condition variables are evenly distributed.

4. The variable of the E-Samsat facility (X3) was measured by four statement items using a 5-point likert scale with a minimum value of 11.00, a maximum value of 20.00 and an average value of 16.6600. The average score of 16.6600 can be interpreted that the respondents' answers tend to agree with the statements in the variable questionnaire of the E-Samsat facility. A standard deviation value of 2.01620 indicates that there is a deviation of 2.01620. Based on the numbers and statements, it shows that the standard deviation value is smaller than the average value. These values were compared with the respondents' answers regarding the research questionnaire so that this identified that the respondents' answers regarding the variable questionnaire of the E-Samsat facility were evenly distributed.
5. The tax sanction variable (X4) was measured with six statement items using a 5-point likert scale with a minimum value of 7.00, a maximum value of 30.00 and an average value of 25.6800. The average score of 25.6800 can be interpreted that the respondents' answers tend to agree with the statements in the variable questionnaire on tax sanctions. The standard deviation value of 3.45207 indicates that there is a deviation of 3.45207. Based on the numbers and statements, it shows that the standard deviation value is smaller than the average value. These values are compared with the respondents' answers regarding the research questionnaire so that this identifies that the respondents' answers regarding the tax sanction variable questionnaire are evenly distributed.

Classical Assumption Test

Normality Test

Tabel 2. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	0,94111962
Most Extreme Differences	Absolute	0,063
	Positive	0,063
	Negative	-0,045
Test Statistic		0,063
Asymp. Sig. (2-tailed)		0,200

Source: Data processed (2024)

Based on Table 2, it can be seen that the normality test results show Asymp. Sig. (2-tailed) of 0.200 is greater than 0.05 ($0.200 > 0.05$), so it can be concluded that the data used in this study are normally distributed.

Multicollinearity Test

Table 3. Multicollinearity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1 (Constant)	2,172	0,906		2,190	0,849		
X ₁	0,198	0,060	0,143	3,295	0,001	0,473	2,116
X ₂	0,127	0,054	0,080	2,342	0,021	0,769	1,301
X ₃	0,142	0,060	0,088	2,349	0,021	0,631	1,585
X ₄	0,720	0,039	0,767	3,516	0,000	0,517	1,935

Source: Data processed (2024)

Based on Table 3, it can be seen that the tolerance value for each variable is greater than 0.10 and the VIF value is less than 10, which means that the regression equation model in this study is free from the symptoms of multicollinearity.

Heteroscedasticity Test

Table 4. Heteroscedasticity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	1,917	0,540			3,548	0,001
X ₁	-0,063	0,036	-0,252		-1,757	0,082
X ₂	-0,011	0,032	-0,037		-0,328	0,744
X ₃	-0,014	0,036	-0,049		-0,392	0,696
X ₄	0,009	0,023	0,050		0,367	0,714

Source: Data processed (2024)

Based on Table 4, it can be seen that all variables have a significance value greater than 0.05, so this study is free from heteroscedasticity symptoms.

Determination Test (Adjusted R²)

Table 5. Determination Test Results (Adjusted R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,957	0,916	0,912	0,96073

Source: Data processed (2024)

Based on Table 5, it can be seen that the Adjusted R Square value is 0.912 which means that 91.2 percent of motor vehicle taxpayers' compliance is influenced by variables of awareness, economic conditions, E-Samsat facilities, and tax

sanctions, while the remaining 8.8 percent is influenced by other variables outside this research model.

Model Feasibility Test (F-test)

Table 6. Results of the Model Feasibility Test (F-test)

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	953,275	4	238,319	258,200	0,000
Residual	87,685	95	0,923		
Total	1040,960	99			

Source: Data processed (2024)

Based on Table 6, it can be seen that the F value is calculated at 258.200 with a significance level of 0.000 less than 0.05. This means that the regression model used is feasible. It can be concluded that there is a simultaneous influence between awareness, economic conditions, E-Samsat facilities, and tax sanctions on the compliance of motor vehicle taxpayers at the SAMSAT office in Badung Regency.

Multiple Linear Regression Analysis

Tabel 7. Hasil Uji Analisis Regresi Linear Berganda

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,172	0,906		2,190	0,849
X ₁	0,198	0,060	0,143	3,295	0,001
X ₂	0,127	0,054	0,080	2,342	0,021
X ₃	0,142	0,060	0,088	2,349	0,021
X ₄	0,720	0,039	0,767	3,516	0,000

Source: Data processed (2024)

Based on the results of multiple linear regression analysis in Table 7, the structural equation is obtained as follows.

$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

$$Y = 2,172 + 0,198X_1 + 0,127X_2 + 0,142X_3 + 0,720X_4 + e$$

Based on the multiple linear regression equation above, it can be analyzed as follows.

1. The constant value of 2.172 indicates that if the variables of consciousness (X1), economic conditions (X2), E-Samsat facilities (X3), and tax sanctions (X4) are equal to zero. So the value of taxpayer compliance (Y) is 2.172.
2. Consciousness (X1) has a coefficient value of 0.198 with a significance value of 0.001, which is less than 0.05. Based on this, it can be said that the awareness variable (X1) has a positive influence on taxpayer compliance. This shows that every increase in one unit of taxpayer awareness will tend to increase taxpayer compliance.
3. Economic conditions (X2) have a coefficient value of 0.127 with a significance value of 0.021, which is less than 0.05. Based on this, it can be said that the economic condition variable (X2) has a positive influence on taxpayer

compliance. This shows that every increase in one unit of economic conditions will tend to increase taxpayer compliance.

4. The E-Samsat facility (X4) has a coefficient value of 0.142 with a significance value of 0.021, which is less than 0.05. Based on this, it can be said that the variable of the E-Samsat facility (X3) has a positive influence on taxpayer compliance. This shows that every increase in one unit of E-Samsat facilities will tend to increase taxpayer compliance.
5. Tax sanctions (X5) have a coefficient value of 0.720 with a significance value of 0.000, which is less than 0.05. Based on this, it can be said that the tax sanction variable (X3) has a positive influence on taxpayer compliance. This shows that every increase in one unit of tax sanctions will tend to increase taxpayer compliance.

Hypothesis Test (Uji t)

Table 8. Hypothesis Test Results (t-test)

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	2,172	0,906		2,190	0,849
X ₁	0,198	0,060	0,143	3,295	0,001
X ₂	0,127	0,054	0,080	2,342	0,021
X ₃	0,142	0,060	0,088	2,349	0,021
X ₄	0,720	0,039	0,767	3,516	0,000

Source: Data processed (2024)

Based on Table 8, the results of the hypothesis test of each variable can be explained as follows.

1. H₁ Testing

The results of the analysis in Table 8 state that the coefficient of consciousness has a positive value of 0.198, the t-value is calculated to be 3.295 with a significant value of 0.001 smaller than $\alpha = 0.05$ ($0.001 < 0.050$) indicating that H1 is accepted. This shows that awareness has a positive effect on the compliance of motor vehicle taxpayers.

2. H₂ Testing

The results of the analysis in Table 8 stated that the coefficient of economic conditions was positive 0.127, the t-value was calculated 2.342 with a significant value of 0.021 smaller than $\alpha = 0.05$ ($0.021 < 0.050$) indicating that H2 was accepted. This shows that economic conditions have a positive effect on the compliance of motor vehicle taxpayers.

3. H₃ Testing

The results of the analysis in Table 8 state that the coefficient of the E-Samsat facility has a positive value of 0.142, the t-value is calculated 2.349 with a significant value of 0.021 smaller than $\alpha = 0.05$ ($0.021 < 0.050$) indicating that H3 is accepted. This shows that the E-Samsat facility has a positive effect on the compliance of motor vehicle taxpayers.

4. H₄ Testing

The results of the analysis in Table 8 state that the coefficient of tax sanctions is positive 0.720, the t-value is calculated 3.516 with a significant value of 0.000 smaller than $\alpha = 0.05$ ($0.000 < 0.050$) indicating that H₄ is accepted. This shows that tax sanctions have a positive effect on the compliance of motor vehicle taxpayers.

5. Discussion

The Effect of Awareness on Taxpayers' Compliance in Paying Motor Vehicle Tax at the SAMSAT Badung Office

Based on the results of statistical tests that have been carried out, the awareness variable obtained a positive coefficient value of 0.198, with a t-count value of 3.295 and a significance value of 0.001 smaller than $\alpha = 0.05$ ($0.001 < 0.050$) indicating that H₁ is accepted. The results showed that awareness has a positive effect on taxpayer compliance in paying motor vehicle taxes. This shows that the higher the awareness of a taxpayer, the more obedient the taxpayer will be in fulfilling their tax obligations.

Based on the theory of planned behavior where the behavior is based on individual beliefs in the results that will be obtained. Based on this theory, awareness owned by taxpayers will affect motor vehicle taxpayer compliance. In addition, the results of this study are also in line with attribution theory, taxpayer awareness is included as an internal factor that will affect taxpayer compliance. Researchers assume that the awareness of taxpayers who have a good understanding of the importance of taxes, especially PKB, is a driving force in fulfilling their obligations to pay taxes. Taxpayers who are aware of their obligations will have the sincerity and confidence to fulfill their tax obligations.

The results of this study are in line with the results of research conducted by Widajantie and Anwar (2020), Widiastini and Supadmi (2020), Susanti and Setiawan (2019), Winasari (2020), Wulandari (2023), Meidawati and Azmi (2019), Ramdhan and Rachman (2023), Triandani and Apollo (2020), Wijiyanti, et.al., (2022), and Kuilim, et.al., (2023) which state that taxpayer awareness has a positive effect on taxpayer compliance in paying motor vehicle taxes.

The Effect of Economic Conditions on Taxpayers' Compliance in Paying Motor Vehicle Tax at the SAMSAT Badung Office

Based on the results of statistical tests that have been carried out, the economic condition variable obtained a positive coefficient value of 0.127, with a t-count value of 2.342 and a significance value of 0.021 smaller than $\alpha = 0.05$ ($0.021 < 0.050$) indicating that H₂ is accepted. The results showed that economic conditions have a positive effect on taxpayer compliance in paying motor vehicle taxes. This means that the better the economic conditions of taxpayers will be able to increase taxpayer compliance.

Based on the theory of planned behavior, economic conditions are included in the control belief, namely the belief that there are factors that support and hinder individuals in doing something. In line with the above statement, based on attribution

theory, economic conditions are included as internal factors that will affect taxpayer compliance. Taxpayers who have good economic conditions will tend to fulfill their tax obligations because of the financial support for these actions, if taxpayers whose economic conditions are not good will hinder taxpayers in fulfilling their tax obligations.

The relevance of economic conditions to taxpayer compliance is that the higher a person's economic condition, the awareness of paying taxes will increase. A situation where someone has a good financial ability, someone tends to realize that when the higher the income earned, the interest in taxation is also great (Fatima, 2019).

The results of this study are in line with research conducted by Isfahani (2022), Fatima (2019), Sritharan and Salawati (2019), Widia and Yasa (2021), Sembodo (2022), Nugroho (2022), Gaol, et al (2023), Haerina (2021), Yulianto (2023), and Santika (2023) which state that economic conditions have a positive effect on motor vehicle taxpayer compliance.

The Effect of the E-Samsat Facility on Taxpayers' Compliance in Paying Motor Vehicle Tax at the SAMSAT Badung Office

Based on the results of statistical tests that have been carried out, the E-Samsat facility variable obtained a positive coefficient value of 0.142, with a t-count value of 2.349 and a significance value of 0.021 smaller than $\alpha = 0.05$ ($0.021 < 0.050$) indicating that H3 is accepted. The results showed that the E-Samsat facility has a positive effect on taxpayer compliance in paying motor vehicle taxes. This means that the E-Samsat facility carried out by the Badung Regency government can increase the compliance of motor vehicle taxpayers.

Based on the theory of planned behavior, the E-Samsat facility is included in normative belief, namely that individuals will take an action if there is motivation from other people who also approve of this action. In line with the above statement, based on attribution theory, the E-Samsat facility is included as an external factor that will affect taxpayer compliance. There is a good innovation to make it easier for taxpayers to fulfill their tax obligations such as the presence of the E-Samsat system service. The E-Samsat program has been implemented by the Bali Provincial Government since 20 September 2017 to make it easier for people to pay motor vehicle taxes. With the E-Samsat program, people or taxpayers can make tax payments through Automatic Teller Machine (ATM), Mobile Banking, Internet Banking, or Bank Teller. The E-Samsat facility has the advantage of providing convenience for taxpayers to make tax payment transactions without having to take a long time and avoid motor vehicle tax fines (Puspayanti, 2022).

The results of this study are in line with research conducted by Puspayanti (2022), Ramadanty (2020), Congda (2022), Dewi and Ibrahim (2021), Sundari, et.al., (2021), Ihdini and Sari (2023), Puspitari, et.al., (2022), Megayani and Noviari (2021), Nurhayati, et.al., (2020), and Rubiansah, et.al., (2020) which state that E-Samsat facilities have a positive effect on motor vehicle taxpayer compliance.

The Effect of Tax Sanctions on Taxpayers' Compliance in Paying Motor Vehicle Tax at the SAMSAT Badung Office

Based on the results of statistical tests that have been carried out, the tax sanction variable obtained a positive coefficient value of 0.720, with a t-count value of 3.516 and a significance value of 0.000 smaller than $\alpha = 0.05$ ($0.000 < 0.050$) indicating that H4 is accepted. The results showed that tax sanctions have a positive effect on taxpayer compliance in paying motor vehicle taxes. It is firm that tax sanctions at the Badung SAMSAT office can increase motor vehicle taxpayer compliance.

Based on the theory of planned behavior, taxation sanctions are included in the control belief, namely the belief that there are factors that support individuals in doing something. In line with the above statement, based on attribution theory, tax sanctions are included as external factors that will affect taxpayer compliance. Tax sanctions will be given to taxpayers who violate the provisions of tax laws and regulations, in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms (Fadilah and Sapari, 2020).

The imposition of tax sanctions on taxpayers can lead to the fulfillment of tax obligations by taxpayers so that it can increase taxpayer compliance due to pressure and the stricter the tax sanctions, the higher taxpayer compliance will be. Taxpayer views regarding tax sanctions are thought to affect taxpayer compliance in reporting their taxes. If taxpayers feel that tax sanctions are very detrimental, it automatically makes taxpayers report their taxes on time to avoid these sanctions.

The results of this study are in line with research conducted by Savitri (2023), Wijaya (2020), Selani (2020), Dewi, et al. (2022), Yuniанти, et.al., (2019), Octavianus, et.al., (2022), Barokah, et.al., (2023), Rahmawati (2022), Arsyil, et.al., (2019), Lubis, et.al., (2021) which states that socialization has a positive effect on motor vehicle taxpayer compliance.

6. Conclusions

Based on the discussion of the results of the study, the conclusion obtained in this study is that taxpayer awareness has a positive effect on motor vehicle taxpayer compliance at the Badung Regency SAMSAT Office. The higher the awareness of a taxpayer, the level of taxpayer compliance will increase in fulfilling their tax obligations. Economic conditions have a positive effect on motor vehicle taxpayer compliance at the Badung Regency SAMSAT Office. The better the economic condition of a taxpayer, it will be able to increase taxpayer compliance in paying motor vehicle taxes. E-Samsat facilities have a positive effect on taxpayer compliance in paying motor vehicle taxes at the Badung Regency SAMSAT Office. The better the E-Samsat facility carried out by the Badung Regency government, it will increase taxpayer compliance. Tax sanctions have a positive effect on taxpayer compliance in paying motor vehicle taxes at the Badung Regency SAMSAT Office. The stricter the tax sanctions at the Badung Regency SAMSAT Office, the more taxpayer compliance will increase.

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