



CURRENT
Jurnal Kajian Akuntansi dan Bisnis Terkini
<https://current.ejournal.unri.ac.id>



FACTORS AFFECTING TAXPAYER COMPLIANCE IN PAYING MOTOR VEHICLE TAX KAPANEWON SENTOLO, KULON PROGO REGENCY

Yola Arinda Nastiti¹, Retno Yulianti², Kunti Sunaryo³

¹²³*Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Pembangunan Nasional "Veteran" Yogyakarta, Yogyakarta*

*Email: arindayola2000@gmail.com

Keywords

Taxpayer awareness; tax sanctions; drive-thru system; progressive tax rates; and tax socialization.

Article informations

Received:

2022-09-12

Accepted:

2022-12-05

Available Online:

2022-12-16

Abstract

The purpose of this study was to determine the awareness of taxpayers, tax sanctions, driving through the Samsat system, progressive tax rates, and socialization of taxation on taxpayer compliance in paying motor vehicle taxes. This research was conducted at SAMSAT Kulon Progo, specifically in Kapanewon Sentolo. The number of samples in this study was 110 respondents with the sampling method using convenience sampling. Respondents in this study are taxpayers who own a motorized vehicle and are domiciled in Kapanewon Sentolo, Kulon Progo Regency. This data collection is done by distributing questionnaires. The data analysis technique used in this research is multiple linear regression analysis. Based on multiple linear regression analysis results, taxpayer awareness, tax sanctions, and tax socialization affect taxpayer compliance. In contrast, the drive-thru system and progressive tax rates do not affect motor vehicle taxpayer compliance.

INTRODUCTION

According to Efriyenty, (2019), The local tax itself includes a type of compulsory contribution to the county owed by a private person or entity of a coercive nature. The tax will later be used for regional needs for the prosperity of its people.

Motor Vehicle Tax here is a thing that greatly affects regional revenues because the high revenue of motor vehicle taxes will increase the area's income. However, there is a need for optimization by increasing taxpayer awareness so that the taxpayer is enthusiastic about paying his motor vehicle tax. When the taxpayer is aware that paying taxes is very important, then the taxpayer will pay the tax voluntarily without coercion (Efriyenty, 2019). The following is the data obtained by researchers from the Samsat Kulon Progo Office for the 2017-2020 period, especially Kapanewon Sentolo can be seen in table 1.

Table 1

Motor Vehicle Taxpayers Arrears Data Kapanewon Sentolo, Kulon Progo Regency Period 2017-2020

Year	Number Of Motor Vehicles	Taxpayers In Arrears of Motor Vehicle Tax
2017	24.711	5.753
2018	28.193	7.749



2019	30.006	8.276
2020	32.708	10.422

Source: Samsat Kulon Progo Office, data processed 2022

Table 1 shows that in 2017 there were 5,753 motor vehicle taxpayers, while in 2018, there were 7,749. In 2019 there was another increase of 8,276 motor vehicle taxpayers, and at the end of 2020, there was a vehicle overthrow of 10,422 motor vehicle taxpayers. So from the results of this data, it is necessary to increase regional tax revenues in Kapanewon Sentolo by increasing the compliance of motor vehicle taxpayers. However, taxpayer compliance is influenced by several factors: taxpayer awareness, system socialization, procedures, tax rates, etc.

Table 2
Compliance Level of Taxpayers Who Make Payments Kapanewon Sentolo, Kulon Progo Regency for the 2017-2020 Period

Year	Number Of Motor Vehicles	Web Tax That Performs The Obligation To Pay Motor Vehicle Tax (Unit)	Web Taxes That Do Not Pay Motor Vehicle Tax (Units)	Compliance Level (%)
2017	24.711	18.958	5.753	76,71%
2018	28.193	20.444	7.749	72,51%
2019	30.006	21.730	8.276	72,41%
2020	32.708	22.286	10.422	68,13%

Source: Samsat Kulon Progo Office, data processed 2022

It can be seen in table 2 that the level of compliance of taxpayers in paying motor vehicle tax from 2017 to 2020 has decreased. In 2017 the level of compliance of taxpayers in paying motor vehicle tax was 76.71%, while in 2018, it was 72.51%; with time until the end of 2019, the level of compliance of taxpayers in paying motor vehicle tax decreased to 72.41% to reach 68.13% in the year 2020.

According to Cahyadi & Jati, (2016), Taxpayer compliance is a discipline possessed by taxpayers to carry out their obligations in the field of taxation following applicable laws. Taxpayer compliance is influenced by several factors, one of which is taxpayer awareness. The awareness of taxpayers in paying motor vehicle tax is very low, as can be seen in the amount of motor tax arrears. Many community residents still need to re-register in Kulon Progo Regency. In addition to tax sanctions, according to Juliantari et al. (2021), Tax sanctions are also a very important factor in educating taxpayers who do not comply with tax rules, besides tax sanctions are a guarantee of compliance or compliance with tax laws and regulations (tax law), in other words, tax sanctions are a means to prevent taxpayers from violating tax regulations.

To improve motor vehicle taxpayers' compliance, Samsat innovated a new service system; the drive-thru sam sat system. With the drive-thru samsat service, it is one of the efforts to improve the quality of service. People will have no problem queuing in front of the counter so that motor vehicle taxes can be taken care of quickly and practically (Wardani & Rumiayatun, 2017). However, not only the drive-thru samsat system service but it is also necessary to have a progressive tax rate known to taxpayers. The progressive tax rate itself is a tax rate that is all charged by the taxpayer. According to the family card, this progressive tax rate is charged to motor vehicles based on the same name and address. If the taxpayer knows of a progressive tax rate applicable in each SAMSAT, then taxpayers will comply with applicable rules and increase compliance in paying motor vehicle taxes.

In addition to what has been explained above, taxpayers will comply if there is

socialization related to motor vehicle tax. Tax socialization is very important in improving the compliance of motor vehicle taxpayers. The lack of socialization may impact the low public knowledge about taxes which causes low public awareness to report and pay taxes which in the end may lead to low levels of taxpayer compliance.

Thus, from the introduction above, this study aims to determine whether Taxpayer Awareness, Tax Sanctions, Drive Thru System, Progressive Tax Rates, and Tax Socialization have an effect on motor vehicle taxpayer compliance or have no effect. The basis for the researchers using these variables was that there were five previous studies where there was no consistency between one study and another. So researchers use these variables to test the effect of one variable on another.

HYPOTHESIS DEVELOPMENT

The Effect of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance

Taxpayer Awareness is a condition where taxpayers know, understand, and implement the provisions related to voluntary tax payments without any element of coercion from anyone (Wardani & Rumiyaun, 2017). Taxes themselves as local income; there is an awareness in a taxpayer will pay his road tax at the right time and will not be late in paying taxes because a taxpayer is aware that paying taxes is a form of service to the community. And participate in defense of regional development. The higher the level of awareness of a taxpayer, the taxpayer will be obedient in paying taxes, and vice versa (Wardani & Rumiyaun, 2017). According to Wardani & Rumiyaun (2017), Taxpayer awareness is a person's good faith in fulfilling his obligation to pay taxes based on his sincere conscience. If the taxpayer has fulfilled his obligations with sincerity and sincerity and the taxpayer is aware of the importance of taxes for regional growth and development.

The above statement is reinforced by the results of the study by Ilhamsyah et al. (2016), Cahyadi & Jati, (2016), Wardani & Rumiyaun, (2017), and Astina & Setiawan (2018), which concludes that taxpayer awareness affects motor vehicle taxpayers. Based on the above, the following hypotheses can be drawn:

H₁: Taxpayer Awareness Affects Motor Vehicle Taxpayer Compliance.

Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance

Tax sanctions are a tool to prevent violations of tax laws and regulations that have been set by the government (Ilhamsyah et al., 2016). With this sanction, every community that violates tax regulations will be subject to sanctions, so taxpayers always fulfill their obligations, namely paying vehicle tax. Any taxpayer who violates the rules will be subject to sanctions, so the taxpayer fulfills his obligations in paying road tax. According to Ilhamsyah et al. (2016), Tax sanctions are one way to prevent violations so that taxpayers obey the tax regulations that have been set.

The above statement is reinforced by the results of the study by Ilhamsyah et al., (2016), Cong & Agoes (2019), Efriyenty (2019), Cahyadi & Jati (2016), and Juliantari et al. (2021), which suggests that tax sanctions affect the compliance of motor vehicle taxpayers. Based on the above, the following hypotheses can be drawn:

H₂: Tax Sanctions Affect Motor Vehicle Taxpayer Compliance.

Effect of Samsat Drive Thru System on Motor Vehicle Taxpayer Compliance

The drive-through SamSat system allows the taxpayer to pay his motor vehicle tax without getting out of his car. There is no requirement for a photocopy when bringing the original STNK and original ID card to satisfy the requirements for paying the motor vehicle tax. As a result, there are many reasons why pajaks should use the samsat drive-through service rather than one that must be disconnected from the motor since it saves time and makes paying for the tax more straightforward. As a result, the tax will be easier to pay for at the register.



According to Wardani & Rumiyaun, (2017), The Samsat Drive Thru system is a four-wheeled motor vehicle tax payment and validation service from STNK located outside the office building with Samsat and motor vehicle owners transacting to pay taxes without having to get off the motor vehicle being driven.

So that more and more taxpayers know that many taxpayers will use the drive-thru samsat system without having to get off the motorbike directly can pay taxes. The above statement is reinforced by Wardani & Rumiyaun (2017), which state that the drive-thru samsat system affects the compliance of motor vehicle taxpayers. Based on the above, the following hypotheses can be drawn:

H₃: Samsat Drive Thru System Affects Motor Vehicle Taxpayer Compliance.

Effect of Progressive Tax Rates on Motor Vehicle Taxpayer Compliance

According to Wijayanti & Sukartha (2018), The progressive tax rate is applied to a person who owns a vehicle, either a car or a motorbike, with more than one amount, provided that the vehicle is of one type and uses a personal or family name at the same address. The amount of tax charged differs between the first, second, third, and so on vehicles. These costs will increase as the number of similar vehicles increases. So the progressive tax lets a taxpayer know what to pay, so the taxpayer is obedient in paying his motor vehicle tax. The government has set progressive rates to be given to Taxpayers based on the Tax Object. With progressive rates, the more taxpayers own a vehicle, the more tax they will have to pay.

This statement is reinforced by the results of the study by Latrini & Gayatri (2018), which states that progressive tax rates affect the compliance of motor vehicle taxpayers. Based on the above, the following hypotheses can be drawn:

H₄: Progressive Tax Rates Affect Motor Vehicle Taxpayer Compliance.

The Effect of Tax Socialization on Motor Vehicle Taxpayer Compliance

By holding tax socialization, efforts must be made to inform the public about taxation issues, especially for taxpayers, regulations, and payment procedures. So taxpayers are always obedient in paying motor vehicle tax if they know the rules and procedures for paying it. According to Wijayanti & Sukartha (2018), If the socialization about taxation is less likely to impact public knowledge, which will cause low public awareness may cause a low level of taxpayer compliance.

The statement is reinforced by the results of the study by Cahyadi & Jati (2016), Showing that tax socialization affects motor vehicle taxpayers; the following hypothesis can be drawn:

H₅: Tax Socialization Affects Motor Vehicle Taxpayer Compliance.

The framework scheme of this study can be seen in Figure 1 below.

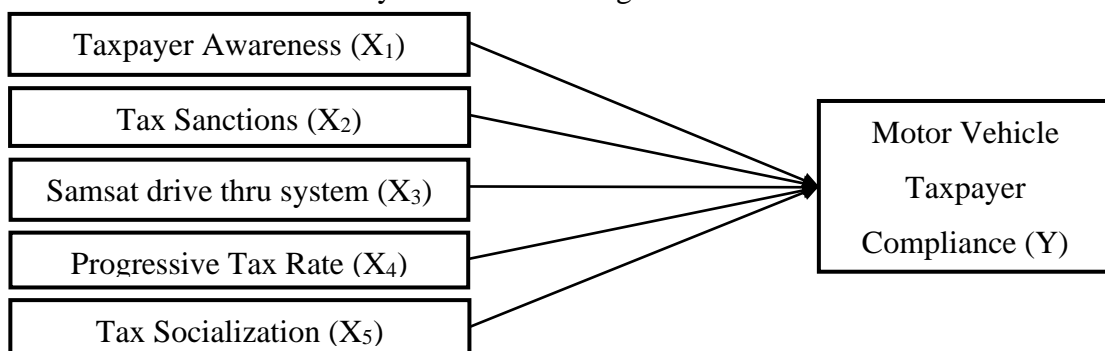


Figure 1
Conceptual Framework Scheme

RESEARCH METHODS

Population, Sample, and Sampling Technique

The population of this study includes all taxpayers and those who have motorized vehicles registered at the Kulon Progo Samsat. The number of samples in this study was 110 taxpayer respondents with the sampling method using convenience sampling. In this study using a questionnaire in the form of questionnaires, questionnaires or questionnaires were given to taxpayers who have motorized vehicles. The measuring instrument in this study uses an Ordinal 4-point scale, where the scale is to measure the opinion of respondents.

Definition and Measurement of Variables

The researcher developed a research instrument by defining operational variables and deriving statements from each indicator. The following research instruments:

Table 3

Dependent Variable Indicator (Y)

Measurement	Scale Indicator
Taxpayers know the applicable provisions to fulfill the obligation to pay taxes.	Ordinal Scale
Taxpayers have no tax arrears	Ordinal Scale
Never violate tax regulations	Ordinal Scale
The requirements for paying taxes are met	Ordinal Scale
Taxpayers already know the due date of their tax payments	Ordinal Scale

Table 4

Measurement Variabel Independent (X)

Measurement	Scale Indicator
Taxpayers have awareness in the form of obligations and rights in fulfilling their obligations.	Ordinal Scale
The community believes that local tax revenues are for the benefit of the common people.	Ordinal Scale
Self-motivation of taxpayers to pay taxes voluntarily	Ordinal Scale
Taxpayers know the purpose of motor vehicle tax sanctions	Ordinal Scale
The imposition of a sizeable fine is one way to educate taxpayers	Ordinal Scale
Drive Thru Samsat can be more controlled regarding motor vehicle data collection.	Ordinal Scale
Taxpayers can easily pay taxes using the drive Thru sam sat system	Ordinal Scale
The interest of the taxpayer is increasing	Ordinal Scale
Taxpayer interest is increasing	Ordinal Scale
Saving time	Ordinal Scale
The tax rates imposed follow local tax rates	Ordinal Scale
The amount of tax to be paid by the taxpayer depending on the selling price of the vehicle multiplied by the Motor Vehicle Tax rate	Ordinal Scale
Progressive tax rates following local regulations	Ordinal Scale



Counseling was held	Ordinal Scale
Discuss with the community	Ordinal Scale
Obtain information from officers	Ordinal Scale
Installation of billboards or banners on the side of the road or in places that are easily seen by the public	Ordinal Scale
Directorate General of Taxes website	Ordinal Scale

Data Analysis Techniques

Descriptive statistics will describe the two variables by looking at the maximum and minimum values, average, and standard deviation. In contrast, the data analysis method of this study uses multiple linear regression analysis. To test the instrument data, we used the validity and reliability tests. An assumption test is carried out for the regression equation to be normal, namely the normality test.

RESEARCH RESULTS AND DISCUSSION

Description of the Research Sample

Table 5
Details of Questionnaire Distribution and Return

Description	Amount	Percentage (%)
Questionnaire distributed	114	100
Returned questionnaire	114	100
Questionnaires that cannot be processed	4	3,51
Questionnaires that can be processed	110	96,49

Source: Primary data processed (2022)

Table 5 shows that 110 motorized vehicle taxpayers could process 100% of returned questionnaires and 96.49% of data in Kapanewon Sentolo, Kulon Progo Regency.

Demographics of Research Respondents

Based on a questionnaire obtained from motor vehicle taxpayer respondents in Kapanewon Sentolo who are registered at the SAMSAT of Kulon Progo Regency. The following is a description of the gender and age of the identity of the survey respondents. Table 6 shows the demographic data of motor vehicle taxpayer respondents.

Table 6
Respondent Demographics

Descriptive	Description	Frequency	Percentage
Gender	Man	77	70%
	Woman	33	30%
Age	<25	30	27,28%
	25-35 year	26	23,63%
	36-45 year	21	19,09%
	46-55 year	22	20%
	>55 year	11	10%

Source: Primary data processed (2022)

Table 6 shows that some male respondents have a higher proportion, namely 77 people (70%), compared to the female sex, with a total of 33 people (30%).

Table 6 shows that there are 30 respondents aged less than 25 years, 26 respondents aged between 25-35 years, 21 respondents aged between 36-45 years, and 22 respondents aged

between 46-55 years. People and respondents aged more than 55 years totaled 11 people.

Data Instrument Test

Validity Test

The validity test in this study was used to test each statement item in the variable whether it was valid or not. If the sig. Less than 0.000, then it can be said to be valid or valid for further testing (Ghozali, 2018).

Table 7

Validity Test Result

Variable	Statement Points	Sig.	Information
Taxpayer Awareness	KSWP 1	0,000	Sah
	KSWP 2	0,000	Sah
	KSWP 3	0,000	Sah
	KSWP 4	0,000	Sah
	KSWP 5	0,000	Sah
Tax Sanctions	SP 1	0,000	Sah
	SP 2	0,000	Sah
	SP 3	0,000	Sah
	SP 4	0,000	Sah
	SP 5	0,000	Sah
Drive Thru Samsat System	SSDT 1	0,000	Sah
	SSDT 2	0,026	Sah
	SSDT 3	0,000	Sah
	SSDT 4	0,000	Sah
	SSDT 5	0,000	Sah
Progressive Tax Rates	TPP 1	0,000	Sah
	TPP 2	0,000	Sah
	TPP 3	0,000	Sah
	TPP 4	0,000	Sah
	TPP 5	0,000	Sah
Tax Socialization	SOP 1	0,000	Sah
	SOP 2	0,000	Sah
	SOP 3	0,000	Sah
	SOP 4	0,000	Sah
	SOP 5	0,000	Sah
Taxpayer Compliance	KTWP 1	0,000	Sah
	KTWP 2	0,000	Sah
	KTWP 3	0,000	Sah
	KTWP 4	0,000	Sah
	KTWP 5	0,000	Sah

Source: Process data using SPSS (2022)

Table 7 shows that the variables of taxpayer awareness, tax witness, drive-thru samsat system, progressive tax rates, tax socialization, and taxpayer compliance have valid criteria for each item reporting element with a significance of less than 0.05. These results state that all statement elements used in this study can express something measured on the questionnaire.

Reliability Test

The reliability test in this study was used to test whether or not Cronbach's Alpha value was more than 0.7. If Cronbach's Alpha value is more than 0.7, it can be interpreted that the variable is feasible or reliable for further testing (Ghozali, 2018).



Table 8
Reliability Test Results

Variable	Cronbach's Alpha	Information
Taxpayer Awareness	0,815	Reliable
Tax Sanctions	0,800	Reliable
Drive Thru Samsat System	0,797	Reliable
Progressive Tax Rates	0,825	Reliable
Tax Socialization	0,818	Reliable
Taxpayer Compliance	0.821	Reliable

Source: Process data using SPSS (2022)

Based on table 8, Cronbach's Alpha for the taxpayer awareness variable is 0.815; tax sanctions are 0.800; drive-thru samsat systems are 0.797; progressive tax rates are 0.825; tax socialization is 0.818; taxpayer compliance is 0.821. This result shows that Cronbach's Alpha value for each variable is > 0.7 , which means that the answers from each respondent are reliable, so the questionnaire for each variable can be used for further research.

Descriptive Statistic

Descriptive statistics in this study provide an overview of the data, namely the minimum, maximum, mean, and standard deviation values of the responses received from respondents (Ghozali, 2018).

Table 9
Descriptive Statistic Results

	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Awareness	110	2.40	4.00	3.4255	.36459
Tax Sanctions	110	2.00	4.00	3.2618	.46353
Drive Thru Samsat System	110	2.00	4.00	3.0218	.38250
Progressive Tax Rates	110	2.00	4.00	3.1018	.46590
Tax Socialization	110	1.00	4.00	3.0455	.55167
Taxpayer Compliance	110	1.00	4.00	3.2345	.52312
Valid N (listwise)	110				

Source: Process data using SPSS (2022)

The results of the descriptive statistics are as follows:

1. Taxpayer Awareness
 The variable of taxpayer awareness is 110 samples. Taxpayer awareness has an average value of 3.42, with a minimum value of 2.40 and a maximum value of 4.00. The standard deviation value is 0.36; the standard deviation value is smaller than the average value, which means that the data spread or data deviation is low. The average taxpayer awareness of 3.42 indicates that the respondent's perception of taxpayer compliance is very high, so the taxpayer's understanding of taxpayer awareness is very good.
2. Tax Sanctions
 Variable tax sanctions as many as 110 samples. Tax sanctions have a mean value of 3.26, with a minimum value of 2.00 and a maximum value of 4.00. The standard deviation value is 0.46; the standard deviation value is smaller than the average value, which means that the data spread or data deviation is low. The average tax penalty of 3.46 indicates that the respondent's perception of taxpayer compliance is very high, so the taxpayer's understanding of tax sanctions is very good.
3. Drive Thru Samsat System

The variable of the drive-thru samsat system is 110 samples. The drive-thru samsat system has a mean value of 3.02, with a minimum value of 2.00 and a maximum value of 4.00. The standard deviation value is 0.38, and the standard deviation value is smaller than the average value, which means that the data spread or data deviation is low. The average drive-thru samsat system is 3.42, indicating the respondent's high perception of taxpayer compliance. Hence, the taxpayer understands the drive-thru samsat system very well.

4. Progressive Tax Rates

Progressive tax rate variable as many as 110 samples. The progressive tax rate has a mean value of 3.10, with a minimum value of 2.00 and a maximum value of 4.00. The standard deviation value is 0.46; the standard deviation value is smaller than the average value, which means that the data spread or data deviation is low. The average progressive tax rate of 3.10 indicates that the respondent's perception of taxpayer compliance is very high, so the taxpayer's understanding of the progressive tax rate is very good.

5. Tax Socialization

The variable of tax socialization is 110 samples. Tax socialization has a mean value of 3.04, with a minimum value of 1.00 and a maximum value of 4.00. The standard deviation value is 0.55; the deviation value is smaller than the average value, which means that the data spread or data deviation is low. The average tax socialization is 3.04, indicating that the respondent's perception of taxpayer compliance is very high, so the taxpayer's understanding of socialization is very good.

6. Taxpayer Compliance

The variable of taxpayer compliance is 110 samples. Taxpayer compliance has a mean value of 3.23, with a minimum value of 1.00 and a maximum value of 4.00. The standard deviation value is 0.52; the standard deviation is smaller than the average value, meaning the data spread or data deviation is low. The average taxpayer compliance is 3.23, indicating that the respondent's perception of taxpayer compliance is very high, so the respondent's understanding of the taxpayer is very good.

Test Normality

A normality test is used to find out if the distribution data is normal or not normally distributed. The data distribution is declared normal if the significance value is more than 0.05 (Ghozali, 2018).

Table 10
Normality Test Results

<i>One-Sample Kolmogorov-Smirnov Test</i>		<i>Unstandardized Residual</i>
N		110
Normal Parameters ^b	Mean	.0000000
	Std. Deviation	1.61581486
	Most Extreme Differences	
	Absolute	.064
	Positive	.064
	Negative	-.057
Test Statistic		.064
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Process data using SPSS (2022)

Based on Table 10 above, it can be seen that the normality test results with the Kolmogorov-Smirnov (K-S) are 0.064. This result states that the regression model meets the normality assumption because its significance level exceeds 0.05. The processed data is good because it is normally distributed or close to normal.



Hypothesis Test Results

Multiple Linear Regression Analysis Test

Multiple Linear Regression Analysis Test determines the regression equation (Ghozali, 2018).

Table 11

Multiple Linear Regression Analysis Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.363	1.445		-.251	.802
	Taxpayer Awareness	.261	.103	.223	2.531	.013
	Tax Sanctions	.232	.103	.205	2.248	.027
	Drive Thru Samsat System	.043	.110	.030	.387	.700
	Progressive Tax Rates	.153	.097	.137	1.583	.117
	Tax Socialization	.356	.073	.376	4.896	.000

Source: Process data using SPSS (2022)

Based on Table 11 above, a multiple linear regression equation can be made as follows:

$$Y = -0,363 + 0,261 X_1 + 0,232 X_2 + 0,043 X_3 + 0,153 X_4 + 0,356 X_5$$

Determination Coefficient Test (R^2)

Test (R^2) in this study was used to measure how far the model can explain variations in the dependent or dependent variable (Ghozali, 2018).

Table 12

Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. The error in the Estimate
1	.786 ^a	.618	.600	1.65420

Source: Process data using SPSS (2022)

Test (R^2) in table 13 in the column Adjusted R Square of 0.600, which means that the variable influence of taxpayer awareness, tax witnesses, drive-thru samsat systems, progressive tax rates, and tax socialization on motor vehicle taxpayer compliance is 60%, and 40% are influenced by variables other than research.

Test t

Test t in this study was used to investigate the effect of each independent variable on the dependent (Ghozali, 2018). Based on table 11 Multiple Linear Regression Analysis Test, the results of the statistical test (t-test) are as follows:

1. The t-test results in table 11 show that the significance value of the taxpayer awareness variable (X_1) is 0.013. The significance value is < 0.05 , so taxpayer awareness affects motor vehicle taxpayer compliance. So the first hypothesis (X_1) states that taxpayer awareness affects taxpayer compliance is accepted.
2. The t-test in table 11 shows that the significance value of the tax penalty variable (X_2) is 0.027. The significance value is < 0.05 , so it is said that the tax witness affects motor vehicle taxpayer compliance. Then the second hypothesis (X_2), which states that tax sanctions affect taxpayer compliance, is accepted.
3. The results of the t table 11 test show that the significance value of the drive-thru samsat system variable (X_3) is 0.700. The significance value is > 0.05 , so the drive-thru samsat

system does not affect motor vehicle taxpayer compliance. So the third hypothesis (X3), which states that the drive-thru samsat system does not affect taxpayer compliance, is rejected.

4. The t-test results in table 11 have a significant value on the progressive tax rate variable (X4) of 0.117. The significance value is > 0.05 , so the progressive tax rate does not affect motorized vehicle tax compliance. Thus the fourth hypothesis (X4), which states that progressive tax rates do not affect taxpayer compliance, is rejected.
5. The t table 11 test results show that the significance value of the tax socialization variable (X5) is 0.000. The significance value is < 0.05 , so it is said that the socialization of taxation affects motor vehicle taxpayer compliance. Thus the fifth hypothesis (X5), which states that tax socialization affects taxpayer compliance, is accepted.

Discussion

Effect of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance

Based on the tests above, the study's results regarding the effect of taxpayer awareness on motor vehicle tax compliance indicate that taxpayer compliance affects motor vehicle taxpayer compliance. Respondents who are motorized vehicle taxpayers in Kapanewon Sentolo who are already registered at the Kulon Progo SAMSAT are aware of fulfilling their obligation to pay their vehicle tax and understand the importance of paying taxes for the common good. This research shows that some respondents have a very good awareness of taxes or agree to be obedient in paying taxes and these results show that the higher the awareness of the taxpayer, the higher the level of compliance of motor vehicle taxpayers in Kapanewon Sentolo, Kulon Progo Regency and can increase the amount of revenue tax at SAMSAT Kulon Progo. The results of this study are in line with research conducted by Ilhamsyah et al. (2016), Cahyadi & Jati, (2016), Wardani & Asis, (2017), Astina & Setiawan (2018) that the awareness of taxpayers affects motor vehicle taxpayers in line with this research.

Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance

Based on the tests above, research results regarding tax sanctions on motor vehicle taxpayer compliance indicate that tax sanctions affect motor vehicle taxpayer compliance. Based on the data obtained, in 2015-2019, the number of taxpayers in arrears always increased. This red shows that research shows there are still many taxpayers committing tax violations if the tax sanctions obtained are low. However, based on the respondents' answers in the questionnaire statements, the respondents thought that the Kapanewon Sentolo taxpayer had a good understanding and agreed about tax sanctions. This result is in line with that of Juliantari et al. (2021), which state that tax sanctions affect taxpayer compliance in paying motor vehicle taxes in line with this research.

The Effect of the Drive-Thru Samsat System on Motor Vehicle Taxpayer Compliance

The results of research on the drive-thru samsat system on motorized vehicle taxpayer compliance show that the drive-thru samsat system does not affect motor vehicle taxpayer compliance. The SAMSAT drive-thru system has no effect because the taxpayer respondents still experience difficulties with the motorized vehicle tax payment flow system; the location is less strategic, so taxpayers still find it difficult to pay their motorized vehicle tax in addition to paying motorized vehicle tax with the SAMSAT drive-thru. Save time for the taxpayer. Based on the respondent's questionnaire data, many taxpayer respondents still need to investigate the existence of a drive-thru SAMSAT system in force at the Kulon Progo Regency SAMSAT. This result is in line with that of Puteri et al. (2019), which state that the drive-thru samsat system does not affect motor vehicle taxpayer compliance in line with this study.



The Effect of Progressive Tax Rates on Motor Vehicle Taxpayer Compliance

Based on the tests above, the research results on progressive tax rates on motor vehicle taxpayer compliance show that progressive tax rates do not affect motor vehicle taxpayer compliance. Based on the respondent's data, most taxpayer respondents answered that they did not investigate the tax rates for motorized vehicles but that a person must only pay direct taxes without investigating the progressive tax rates that apply at the Kulon Progo SAMSAT. Apart from that, progressive tax rates are not even a factor that taxpayers consider to comply with their motor vehicle tax compliance. Therefore there is still a need for more outreach about knowledge of progressive tax rates, besides that also because most of the respondents are old.

Effect of Tax Socialization on Motor Vehicle Taxpayer Compliance

The study of tax socialization on motor vehicle tax compliance shows that tax socialization affects taxpayer compliance. Based on the respondent's questionnaire data, it shows that respondents in Kapanewon Sentolo who have registered at SAMSAT Kulon Progo, on average, have taken part in tax socialization holding SAMSAT or from each Kapanewon or village level. Hence, taxpayers are already aware of the importance of paying vehicle tax. Motorized.

This result is in line with Cahyadi & Jati (2016), which shows that tax socialization affects motor vehicle taxpayers in line with this research.

CONCLUSIONS

This research examines taxpayer awareness, tax sanctions, the drive-thru Samsat system, progressive tax rates, and tax socialization. The conclusions from the results of this study state that taxpayer awareness, tax sanctions, and tax socialization affect motorized vehicle tax compliance. In contrast, the drive-thru samsat system and progressive tax rates do not affect motorized vehicle taxpayer compliance.

Limitations when filling out the questionnaire, researchers can only accompany a few respondents. Thus, several questionnaires could not be processed because the respondents needed to understand the statements in the questionnaire. In addition, in this study, researchers used a progressive tax rate variable, while in this study, they used all types of two-wheeled and four-wheeled motorized vehicles so that the research results were less than optimal. There are still many respondents who, in filling out the questionnaire, need to be following the conditions they experience.

As for suggestions for further researchers, before the taxpayer respondents fill out the questionnaire, it is hoped that the researcher will explain per item of the questionnaire statement to the taxpayer respondents. Therefore the data obtained will be more reliable and feasible to process. Apart from that, in distributing questionnaires, the questionnaires were carried out directly, and by conducting interviews, it was also possible to obtain the complete results of the respondents' answers. Future researchers must add independent variables, such as income levels, administrative sanctions, service accountability, etc. So that future researchers will provide more comprehensive and useful research results.

REFERENCES

- Astina, I. P. S., & Setiawan, P. E. (2018). Pengaruh Pemahaman Peraturan Perpajakan , Kualitas Pelayanan Fiskus dan Kesadaran Wajib Pajak Terhadap Tingkat Kepatuhan WPOP. *E-Jurnal Akuntansi Universitas Udayana*, 23.
- Cahyadi, I. M. W., & Jati, I. K. (2016). Pengaruh Kesadaran, Sosialisasi, Akuntabilitas

- Pelayanan Publik Dan Sanksi Perpajakan Pada Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi Universitas Udayana*, 16.
- Cong, J., & Agoes, S. (2019). Faktor-Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor. *Jurnal Multiparadigma Akuntansi*, 1(2).
- Efriyenty, D. (2019). Pengaruh Sanksi Perpajakan Dan Pemahaman Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Dalam Membayar Pajak Kendaraan Bermotor Di Kota Batam. *Jurnal Akuntansi Bareleng*, 3.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program SPSS 25* (9th ed.). Badan Penerbit UNDIP.
- Ilhamsyah, R., Endang, M. G. W., & Dewantara, R. Y. (2016). Pengaruh Pemahaman dan Pengetahuan Wajib Pajak Tentang Peraturan Perpajakan, Kesadaran Wajib Pajak, Kualitas Pelayanan, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Perpajakan (JEJAK)*, 8.
- Juliantari, N. A. K., Sudiartana, I. M., & Dicriyani, N. L. G. M. (2021). Pengaruh kesadaran wajib pajak, kualitas pelayanan, kewajiban moral, sanksi pajak, dan sosialisasi pajak terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor di kantor samsat gianyar. *Jurnal Kharisma*, 3.
- Latrini, M. Y., & Gayatri, G. (2018). Pengaruh Penerapan Pajak Progresif Kendaraan Bermotor Atas Berlakunya Perda Nomor 8 Terhadap Kepatuhan Wajib Pajak. *E-Jurnal Akuntansi*, 25.
- Puteri, P. O., Syofyan, E., & Mulyani, E. (2019). Analisis Pengaruh Sanksi Administrasi, Tingkat Pendapatan, Dan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Eksplorasi Akuntansi*, 1.
- Wardani, D. K., & Asis, M. R. (2017). Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, dan Program SAMSAT CORNER Terhadap Kepatuhan. *Akuntansi Dewantara*, 1. pdf
- Wardani, D. K., & Rumiyyatun, R. (2017). Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, Sanksi Pajak Kendaraan Bermotor, Dan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Akuntansi*, 5.
- Wijayanti, L. P. C., & Sukartha, I. M. (2018). Pengaruh Tarif Progresif, Kualitas Pelayanan, Sosialisasi Perpajakan dan Pengetahuan Perpajakan Pada Kepatuhan Wajib Pajak. *E-Jurnal Akuntansi*, 25.

