

THE EFFECT OF TAXATION KNOWLEDGE AND TAX SANCTIONS ON TAXPAYER COMPLIANCE WITH AWARENESS OF MOTOR VEHICLE TAXPAYERS AS AN INTERVENING VARIABLE AT THE EAST SURABAYA SAMSAT MOBILE

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Article Info	ABSTRACT
<p>Article history: Received July 05, 2023 Revised July 25, 2023 Accepted Aug 05, 2023</p> <p>Keywords: Tax Knowledge Tax Sanctions Taxpayer Compliance Taxpayer Awareness</p>	<p>Taxes are one of the largest sources of government revenue funds to finance both routine and development expenditures. One of the factors that can be emphasised by the state apparatus in increasing tax compliance and awareness is by increasing knowledge and providing or setting tax sanctions. This research method uses a quantitative approach. The number of samples in this study used 929 respondents, determining the sample in this study using the Krejcie table with an error rate of 5%. The measuring instrument used is Partial Least Square (PLS) with smart PLS 4.0 software. The results of this study indicate that (1) Tax knowledge has a positive and insignificant effect on taxpayer compliance (2) Tax sanctions have a significant positive effect on taxpayer compliance (3) Taxpayer awareness has a significant positive effect on taxpayer compliance (4) Tax knowledge has a significant positive effect on taxpayer awareness (5) Tax sanctions have a significant positive effect on taxpayer awareness (6) Tax knowledge has an indirect significant positive effect on taxpayer compliance on taxpayer awareness as an intervening variable (7) Tax sanctions have an indirect significant positive effect on taxpayer compliance on taxpayer awareness as an intervening variable.</p> <p style="text-align: right;">This is an open-access article under the CC-BY 4.0 license.</p> <div style="text-align: right;">  </div>

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INTRODUCTION

Indonesia is a country guided by the 1945 Constitution of the Republic of Indonesia, which regulates the implementation of national development to ensure its people's welfare. Development will not be achieved without cooperation between the government and the community. This collaboration ensures that projects are carried out in accordance with the desires of both the Indonesian people and the government. Additionally, a critical factor influencing the success of development is the funding or cost of the development

itself, as carrying out development in this country requires substantial funds. One of the largest sources of these funds is revenue from taxes. This is evident in the State Budget (APBN), which shows that the taxation sector contributes the largest share of state revenue.

Taxes serve both budgetary and regulatory functions. The budgetary function of taxes means that taxes are a source of government revenue used to finance routine and developmental expenditures. The regulatory function of taxes is to enable the government to manage social welfare and economic development affairs and to achieve specific financial objectives [1] (Mardiasmo,2016:4). (Soemitro Rochmat, 2011) defines tax as a mandatory contribution from the people to the state treasury based on the law (which can be enforced) without receiving any direct return services (counter-presentations) and which is used to cover general public expenditures [2]. Tax according to Law No. 28 of 2007 concerning General Provisions and Tax Procedures, "Tax is a mandatory contribution to the state owed by individuals or organizations, with the approval of the government, without receiving monetary compensation and not used to support the needs of the state in general, which primarily benefits its citizens."

In Indonesia, almost everyone uses local taxes to access regional income. Therefore, local governments must maximize regional potential, largely contributed by the Motor Vehicle Tax (PKB). According to Government Regulation No. 65 of 2001 concerning regional taxes, defined as a tax on the ownership or control of motor vehicles, the Motor Vehicle Tax (PKB) is a tax approved by local governments (Prayitna & Witono, 2022).

Table 1.1 Taxpayer Compliance Rate in Indonesia

Year	Percentage
2019	73.06%
2020	77.63%
2021	84.07%
2022	83.02%
2023	88%

According to the Minister of Finance, Sri Mulyani, factors contribute to the low taxpayer compliance in Indonesia. This is supported by the fact that Indonesia's taxpayer compliance rate in 2020 did not meet the target. In 2020, a total of 14.76 million Annual Income Tax Returns (SPT) were received. This result represents 78% of the total taxpayers obliged to file SPT. However, the 2020 figure shows an increase from the previous year's 73.06%. It must be acknowledged that the tax compliance rate in 2020 was higher than in 2019, which was 77.63%, but it still did not reach the target of 80%.

The realization of taxpayer compliance in reporting Annual Tax Returns (SPT) and paying taxes throughout 2022 reached 83.2%. This report was presented by the Director General of Taxes at the Ministry of Finance, Suryo Utomo, to the media in January 2023. This figure actually decreased from the 2021 realization of 84.07%. Nevertheless, the achievement exceeded the set target of 80% (Erlina F.Santika, 2023). Additionally, recent information in 2023 also shows that the tax compliance rate has increased to 88% (Kompasiana, 2024). The latest data revealed by the Directorate General of Taxes at the Ministry of Finance indicates that the tax revenue target for 2023 is expected to be surpassed. It is estimated that tax revenue will exceed the target by more than IDR 100 trillion. Furthermore, the government, through the Ministry of Finance, has collected IDR 1,246.97 trillion in tax revenue as of August 2023. This realization is close to the annual target, reaching 72.58%, and overall, it has achieved between 80.59% to 90.23% of the target set in the 2023 State Budget Bill (RUU APBN 2023) [3] (Nugroho Aji Rosseno, 2023).

In the current situation, the government has implemented the Mobile SAMSAT (One-Stop Administrative System) program, which facilitates the payment of motor vehicle taxes using the Mobile SAMSAT PKB service, Mandatory Road Traffic Accident Insurance, and taxpayer payments using motor vehicles operating from one location to another [4] (Megayani & Noviari, 2021). Additionally, the Mobile SAMSAT offers the option of paying vehicle taxes for vehicles older than one year by visiting vehicle owners who are far from the SAMSAT service center. Nevertheless, many people in Indonesia are still reluctant to pay taxes. This is particularly true in the East Java Province, especially in Surabaya, which is the capital of East Java and the center of government and economy for the province. Ideally, the residents of this area should not contribute to the economic decline of the province. However, there are still many residents who are unwilling to pay taxes, leading to low tax compliance. This non-compliance not only violates the law but also stems from a lack of understanding of the benefits of taxes, which can be attributed to limited knowledge. This situation also results in many people defaulting on their tax payments, leading to very low taxpayer awareness and the imposition of tax sanctions. Additionally, it causes the realization of Regional Own-Source Revenue (PAD) to fall short of the determined percentage.

Based on the above explanation, the researcher intends to conduct a study to determine the effect of tax knowledge and tax sanctions on taxpayer compliance, with taxpayer awareness of motor vehicles as an intervening variable at the Mobile SAMSAT Surabaya. The difference from previous studies lies in the reduction and modification of the independent variables, which have been adjusted to the relevant conditions. Additionally, this study uses a modified intervening model or conceptual framework by the researcher. Another difference concerns the research location, as this study is conducted at the Mobile SAMSAT East Surabaya. Moreover, there are updates to this study in terms of the application tool and the year of research, as well as the relevance of the phenomenon in the current era. The most significant difference is the variable of tax

sanctions affecting taxpayer compliance through taxpayer awareness. Most previous journals only linked the variable of tax knowledge and other variables, such as socialization, to taxpayer compliance through tax awareness, either directly or indirectly.

Additionally, this study introduces a different perspective on motor vehicle taxes, one that often goes unconsidered, focusing on one of my research subjects: the Mobile SAMSAT. Most previous journals have only researched general location concepts, such as KPP Samsat Corner, Samsat Drive-Thru, etc. This study, however, examines how the compliance and awareness levels of people far from the tax payment transaction centers are impacted. It investigates whether they remain compliant in paying their taxes or if sanctions arise due to non-compliance or late payments stemming from a lack of awareness. Additionally, despite the extensive and updated development of government services aimed at facilitating motor vehicle taxpayers (WPKB) in paying their taxes, many motor vehicle taxpayers (WPKB) still default and are reluctant to pay their taxes. This is observed from the perspective of the community in East Surabaya, who are assumed to have adequate knowledge of tax regulations and tax sanctions related to tax compliance and tax awareness.

Based on the above explanation, the author is interested in the title “The Effect of Tax Knowledge and Tax Sanctions on Taxpayer Compliance with Taxpayer Awareness of Motor Vehicles as an Intervening Variable at the Mobile SAMSAT East Surabaya”.

Theoretical Framework

Theory of Planned Behavior

The Theory of Reasoned Action (TRA) is one of the behavioral theories used to explain tax compliance behavior, which was later renamed the Theory of Planned Behavior (TPB) by Ajzen. This theory explains that intentional behavior displayed by individuals occurs because they have the means to engage in intentional behavior toward a target object [5]. According to Ajzen (1991), a person's behavior is also influenced by their intention, while their intention is determined based on three factors, as stated by Anggraini (2021):

- 1) Behavior Belief is the belief in the outcomes of a behavior that shapes the attitude variable.
- 2) Normative Belief is a belief regarding the expectations that arise due to the influence of others and the motivation to meet those expectations.
- 3) Control Belief is an individual's perceived belief about the existence of factors that influence behavior, forming the perceived behavioral control variable.

Through the three factors mentioned above, an individual will go through the stage of intention, where they develop the intention to behave in a certain way. This then leads to the behavior stage, which describes how the individual actually behaves.

Taxation Theory

According to the Law of the Republic of Indonesia Number 6 of 1983 concerning General Provisions and Tax Procedures, as amended several times, most recently by the Law of the Republic of Indonesia Number 16 of 2009, the definition of tax based on

Article 1, paragraph 1 is: "Tax is a mandatory contribution to the state owed by individuals or entities that is coercive based on the Law, without receiving direct compensation and used for the needs of the state for the greatest welfare of the people."

Motor Vehicle Tax

The imposition of tax on motor vehicles does not stop at the point of purchase but extends to their usage. The basis for imposing motor vehicle tax is regulated in Law No. 28/2009 concerning Regional Taxes and Regional Levies. This motor vehicle tax is progressive, and determined based on the level of ownership, whether it is the first, second, third vehicle, and so on. Therefore, the motor vehicle tax is progressive [6]. The rates are based on the level of ownership (Fitriya, 2020). Motor vehicles are categorized into five types: motorcycles, passenger cars, buses, goods vehicles, and special vehicles.

Tax Knowledge

Tax knowledge is the ability of taxpayers to understand tax regulations, including the tax rates stipulated by law and the benefits that taxpayers will receive [7] (Fahiroh, 2022).

Tax Sanctions

According to Mardiasmo (2016:62), tax sanctions are guarantees that the provisions of tax legislation (tax norms) will be followed/complied with/obeyed [1]. In other words, tax sanctions serve as a preventive tool to ensure that taxpayers do not violate tax norms.

Taxpayer Compliance

According to Arisandy (2017:65), tax compliance is a condition where taxpayers fulfill all their tax obligations and exercise their tax rights [8]. Taxpayer compliance is shaped by the dimensions of taxpayer audit, law enforcement, and tax compensation.

Taxpayer Awareness

Nurmantu (2010:103) states that taxpayer awareness indicates that the positive evaluation of the state's functions by the government will motivate the public to comply with their tax payment obligations [9]. Tax awareness is the state of knowing or understanding tax matters without coercion from others [10] as cited in (Sirait & Surtikanti, 2021)

HYPOTHESIS

H1: There is an effect of Tax Knowledge on Motor Vehicle Taxpayer Compliance at the Mobile SAMSAT East Surabaya.

Tax knowledge describes how well taxpayers understand their obligations and rights, the importance of paying taxes, and the procedures for tax payment [11]. Taxpayers with a high level of tax knowledge can recognize and correctly fulfill their tax obligations, thereby tending to be more compliant (Ningrat & Supadmi, 2019). Previous research results have shown that tax knowledge affects motor vehicle taxpayer compliance at the Joint SAMSAT Office in Bangli Regency.

This contrasts with the study conducted by Wardani & Rumiya (2017), which found that tax knowledge does not have a significant effect on taxpayer compliance [12].

H2: There is an effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance at the Mobile SAMSAT East Surabaya

This aligns with previous research and hypothesis discussions, which indicate that most subjects in the study area consider tax sanctions to influence increased taxpayer compliance. According to attribution theory, tax sanctions are an external factor for taxpayers. The established regulations and provisions by the authorities can ensure that treasurers remain compliant in fulfilling their duties and responsibilities to avoid applicable sanctions [13]. The research results on the effect of Tax Sanctions on taxpayer compliance show statistical test results indicating that the Tax Sanctions factor has a positive and significant effect on taxpayer compliance (Wardhani & Daljono, 2020)

H3: There is an effect of Motor Vehicle Taxpayer Awareness on Motor Vehicle Taxpayer Compliance at the Mobile SAMSAT East Surabaya

Taxpayer awareness is a condition where taxpayers know, understand, and voluntarily comply with tax regulations. Research by Patriandari & Amalia (2021) states that taxpayer awareness can positively and significantly affect taxpayer compliance [14]. This is because the awareness referred to means that taxpayers are willing to fulfill their obligations, including willingly contributing funds for the government's functions by paying their tax obligations.

H4: There is an effect of Tax Knowledge on Motor Vehicle Taxpayer Awareness at the Mobile SAMSAT East Surabaya

Tax knowledge has a positive and significant effect on taxpayer awareness. This result is consistent with the initial hypothesis stating that "knowledge of tax regulations influences the willingness to pay taxes." This finding aligns with the research conducted by Wulandari (2020). Taxpayer awareness is formed when the taxpayer has a high level of knowledge about taxation, making them more aware of fulfilling their obligations as good citizens by paying taxes [15].

H5: There is an effect of Tax Sanctions on Motor Vehicle Taxpayer Awareness at the Mobile SAMSAT East Surabaya

Tax sanctions have a positive and significant effect on taxpayer awareness. This is because taxpayers tend to be more aware of taxation due to their understanding of the administrative sanctions that arise from late reporting, failure to report, or hiding taxable objects [16]. The implementation of tax sanctions affects taxpayer awareness. This is because the imposition and enforcement of tax sanctions make taxpayers more aware of their tax obligations (Karlinah, 2022).

H6: There is an indirect effect of Tax Knowledge on Taxpayer Compliance through Taxpayer Awareness as an Intervening Variable at the Mobile SAMSAT East Surabaya

In the study by Iqbal (2021), tax knowledge does not have an indirect effect on taxpayer compliance through individual taxpayer awareness because the direct effect is greater than the indirect effect [17]. This contrasts with the study by Wulandari (2020), which explains that increased tax knowledge will lead to higher levels of taxpayer

awareness and compliance. When taxpayers understand taxation, it enhances the success of the self-assessment system promoted by the government [15]. Additionally, the higher the tax knowledge and understanding, the better taxpayers can determine their behavior in accordance with tax regulations.

H7: There is an indirect effect of Tax Sanctions on Taxpayer Compliance through Taxpayer Awareness as an Intervening Variable at the Mobile SAMSAT East Surabaya

According to Ni Komang Ayu Juliantari and I Made Sudiartana (2021), in order to create tax orders and regulations, tax sanctions can be established for taxpayers who violate tax laws [18]. The imposition of tax sanctions is intended to foster taxpayer compliance in fulfilling their tax obligations. Additionally, the enforcement of tax sanctions can be assumed to raise taxpayer awareness to pay their taxes, thus significantly enhancing their compliance. Therefore, this statement supports the notion that there is an indirect effect of tax sanctions on taxpayer compliance through taxpayer awareness.

Konseptual Framework

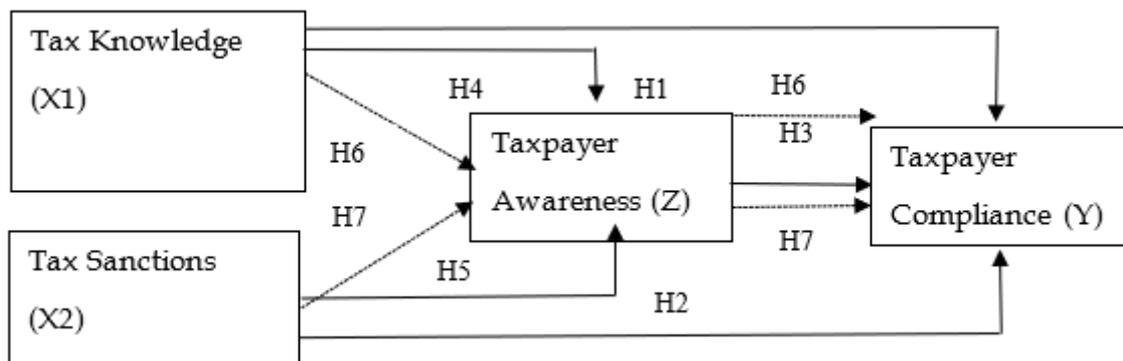


Figure 2.1 Conceptual Framework

Source: (Ghozali Imam, 2016), processed by the Researcher

METHODS

Research Design

The type of this research is descriptive quantitative. According to Sugiyono (2019), descriptive quantitative research methods are based on the philosophy of positivism and are used to study specific populations or samples. This type of research is conducted to determine the value of independent variables, whether one or more variables, without making comparisons or connections with other variables [19].

Distribution of questionnaires to the research subjects. The sample population of this study consisted of motor vehicle taxpayers who paid their motor vehicle taxes at the Mobile SAMSAT East Surabaya, with a known total population of 1,687 (Source: Mobile SAMSAT). The number of samples taken in this study was determined using the Krejcie

table. Based on the Krejcie table calculations, the sample size obtained was 292 respondents.

The data analysis technique used was the Structural Equation Modeling (SEM) method [20] with SmartPLS Partial Least Square version 4.0 software. The data analysis in this study included the outer model test and the inner model test (Ghozali, 2021).

Operational Definition of Variables

Table 2. Operational Definition of Variables

No	Variable	Definition	Indicator	Scale
1.	Tax Knowledge (X1)	Tax Knowledge is the state of a taxpayer having knowledge about general provisions and tax procedures, the tax system, and the function of taxes, (2014:40). (Wardani & Wati, 2018)	1. Knowledge of general provisions and tax procedures 2. Knowledge of the tax system in Indonesia 3. Knowledge of the function of taxes 4. Knowledge of record-keeping and bookkeeping to calculate the amount of tax payable	Likert
2.	Tax Sanctions (X2)	Tax sanctions play an important role in educating tax violators to not take tax regulations lightly Source: Wardani, 2017 (Sirait & Surtikanti, 2021)	1. Delay sanctions 2. Late payment 3. Filling out forms 4. Inspections	Likert
3.	Taxpayer Compliance (Y)	Taxpayer Compliance is the condition where taxpayers fulfill their tax obligations and exercise their tax rights, (2012:5). (Wardani & Wati, 2018)	1. Registering 2. Calculating 3. Paying 4. Reporting	Likert
4.	Taxpayer Awareness (Z)	Tax awareness is the state of knowing or understanding tax matters without coercion from other parties. Source: Wardani, 2017 (Sirait & Surtikanti, 2021)	1. Laws and tax regulations 2. Function of taxes 3. Tax obligations 4. Understanding taxes	Likert

RESULTS AND DISCUSSION

Research Results

Convergent Validity (Outer Model)

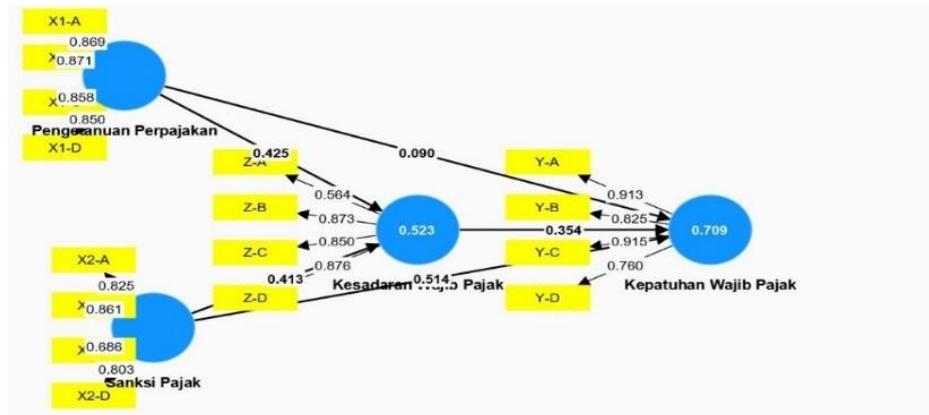


Figure 1. Initial Outer Model

Source: Processed Data PLS 4.0, 2024

Based on the test results conducted on the outer model, several indicators were eliminated because they did not meet the standard factor loading threshold of <0.70 . In the Tax Sanctions construct, the X2-C indicator was eliminated. Similarly, in the Taxpayer Awareness construct, the Z-A indicator was eliminated.

Based on the test results conducted on the outer model, several indicators were eliminated because they did not meet the standard factor loading threshold of <0.70 . In the Tax Sanctions construct, the X2-C indicator was eliminated. Similarly, in the Taxpayer Awareness construct, the Z-A indicator was eliminated:

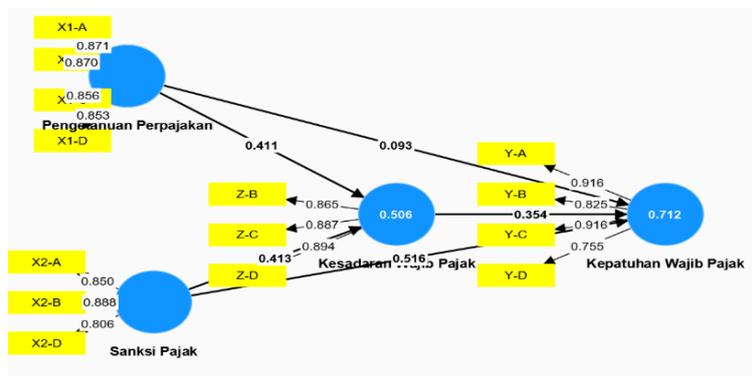


Figure 2. Outer Model After Elimination

Source: Processed Data PLS 4.0, 2024

Based on the outer loading after elimination, the Tax Sanctions construct has 3 remaining indicators out of the initial 4. In the Taxpayer Awareness construct, 1 indicator was eliminated, reducing the number of valid indicators from 4 to 3. The Tax Knowledge construct still has 4 indicators, and the Taxpayer Compliance construct also retains its 4 indicators.

Table 3. Loading Factor Values

	Taxpayer Compliance	Taxpayer Awareness	Tax Knowledge	Tax Sanctions
X1-A			0.871	
X1-B			0.870	
X1-C			0.856	
X1-D			0.853	
X2-A				0.850
X2-B				0.888
X2-D				0.806
Y-A	0.916			
Y-B	0.825			
Y-C	0.916			
Y-D	0.755			
Z-B		0.865		
Z-C		0.887		
Z-D		0.894		

Source: Processed Data PLS 4.0, 2024

It can be seen that all variables have outer loading factor values greater than 0.70, indicating that the outer loading factor values are considered feasible to be used as indicators that accurately represent each corresponding variable.

Discriminant Validity (Outer Model)

Table 4. Average Variance Extracted (AVE) Calculation Results

	Cronbach's alpha	Composite reliability(rho_a)	Composite reliability(rho_c)	AVE
Taxpayer Compliance	0.876	0.888	0.916	0.732
Taxpayer Awareness	0.858	0.866	0.913	0.778
Tax Knowledge	0.885	0.886	0.921	0.744
Tax Sanctions	0.805	0.806	0.885	0.720

Source: Processed Data PLS 4.0, 2024

Based on the Average Variance Extracted (AVE) table, all variables have Discriminant Validity values above 0.50. From the results in Table 4, it can be concluded that all variables are valid and provide confidence that, after being declared valid, reliability testing will be conducted on all variables used in this study.

Composite Reliability (Outer Model)

Table 5. Composite Reliability Measurement Results

	Cronbach's alpha	Composite reability(rho_a)	Composite reability(rho_c)
Taxpayer Compliance	0.876	0.888	0.916
Taxpayer Awareness	0.858	0.866	0.913
Tax Knowledge	0.885	0.886	0.921
Tax Sanctions	0.805	0.806	0.885

Source: Processed Data PLS 4.0, 2024

Based on Table 5, it can be seen that all variables have composite reliability values greater than 0.70. From these results, it can be concluded that all variables in the study are highly reliable and can be confidently used for further testing.

R-Square (Inner Model)

Table 6. R-square Measurement Results

	R-square	R-square adjusted
Taxpayer Compliance	0.712	0.709
Taxpayer Awareness	0.506	0.502

Source: Processed Data PLS 4.0, 2024

From the R-square values, it can be seen that the R-square value for the Taxpayer Compliance variable (Y) is 0.712 (71.2%), and the R-square value for the Taxpayer Awareness variable (Z) is 0.506 (50.6%). These values are influenced by the Tax Knowledge (X1) and Tax Sanctions (X2) variables, as well as other indicators that were eliminated during the validity and reliability testing.

Hypothesis Testing

Table 7. Operational Definition of Variables

	Original Sample (0)	Sample means (0)	Standard deviation (0)	T statistic (0/STDEV)	P values
Taxpayer Awareness → Taxpayer Compliance	0.354	0.384	0.068	5.194	0.000
Tax Knowledge → Taxpayer Compliance	0.093	0.102	0.065	1.422	0.155
Tax Knowledge → Taxpayer Awareness	0.411	0.417	0.102	4.041	0.000
Tax Sanctions → Taxpayer Compliance	0.516	0.511	0.068	7.527	0.000
Tax Sanctions → Taxpayer Awareness	0.413	0.404	0.102	4.029	0.000

Source: Processed Data PLS 4.0, 2024

From the hypothesis testing, the significant effect can be seen with a P-value < 0.05 directly on each variable, indicating a significant positive effect except for the variable of tax knowledge on taxpayer compliance, which does not have a significant value but still has a positive effect with a P-value > 0.05.

Table 8. Total Indirect Effect

	Original Sample (0)	Sample Mean (0)	Standard deviation (0)	T statistic (0/STDEV)	P values
Tax Knowledge → Taxpayer Awareness → Taxpayer Compliance	0.146	0.142	0.035	4.210	0.000
Tax Sanctions → Taxpayer Awareness → Taxpayer Compliance	0.146	0.144	0.053	2.744	0.006

Source: Processed Data PLS 4.0, 2024

In hypothesis testing, the indirect effect on each variable has a significance test with a P-value < 0.05 , meaning that each variable has a significant and positive effect.

Discussion

The Effect of Tax Knowledge on Motor Vehicle Taxpayer Compliance at Mobile Samsat East Surabaya

Based on the hypothesis test, the effect of Tax Knowledge on Taxpayer Compliance shows an output P-value of $0.156 > 0.05$ and a t-statistic of $1.422 < 1.971$ with a positive coefficient value of 0.093. This indicates that the proposed hypothesis is not accepted, showing that tax knowledge has a positive but not significant relationship with taxpayer compliance.

Which, according to the Theory of Planned Behavior (TPB), includes the factor of Normative Belief that will affect Subjective Norms. Tax Knowledge can lead to a higher level of taxpayer compliance in paying their taxes properly or positively.

This hypothesis is not aligned with or is contrary to the research conducted by Ningrat & Supadmi (2019) which stated that tax knowledge has a significant positive effect on taxpayer compliance [11]. On the other hand, the research by (Wardani & Rumiyaun (2017) indicates that tax knowledge has a positive but not significant effect [12], which aligns with the current study. This discrepancy may occur because motor vehicle taxpayers in East Surabaya have sufficient knowledge but face issues such as not having enough money or forgetting to pay, leading to non-compliance in motor vehicle tax payments. This is corroborated by the confirmation from one of the respondents during the questionnaire distribution.

The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance at Mobile Samsat East Surabaya

Based on the hypothesis test, the effect of Tax Sanctions on Taxpayer Compliance shows an output P-value of $0.000 < 0.05$ and a t-statistic of $7.527 > 1.971$ with a positive coefficient value of 0.516. This indicates that the proposed hypothesis is accepted, showing that tax sanctions have a significant positive relationship with taxpayer compliance.

According to the Theory of Planned Behavior (TPB), the factor of Normative Belief will affect Subjective Norms. The implementation of Tax Sanctions can lead to a higher level of taxpayer compliance in paying their taxes properly or positively, thereby increasing taxpayer compliance.

This hypothesis aligns with previous research conducted by Wardhani & Daljono (2020) which found through statistical testing that the Tax Sanctions factor has a significant positive effect on taxpayer compliance [13]. This indicates that the higher the administrative penalties imposed, the higher the level of taxpayer compliance in paying motor vehicle taxes. Taxpayers tend to be more compliant when faced with substantial fines, which act as a deterrent for motor vehicle taxpayers.

The Effect of Motor Vehicle Taxpayer Awareness on Motor Vehicle Taxpayer Compliance at Mobile Samsat East Surabaya

Based on the hypothesis test, the effect of Taxpayer Awareness on Taxpayer Compliance shows an output P-value of $0.000 < 0.05$ and a t-statistic of $5.194 > 1.971$ with a positive coefficient value of 0.354. This indicates that the proposed hypothesis is accepted, showing that taxpayer awareness has a significant positive relationship with taxpayer compliance.

Aligned with the Theory of Planned Behavior (TPB), which includes the factor of Control Belief affecting Perceived Behavioral Control, taxpayer awareness can enhance the perception of the ability or confidence to comply. This, in turn, can lead to an increase in taxpayer compliance in paying their taxes properly and positively.

This study aligns with the research conducted by Patriandari & Amalia (2021) which states that taxpayer awareness can significantly positively affect taxpayer compliance [14]. This indicates that a high level of taxpayer awareness can increase taxpayer compliance in paying motor vehicle taxes.

The Effect of Tax Knowledge on Motor Vehicle Taxpayer Awareness at Mobile Samsat East Surabaya

Based on the hypothesis test, the effect of Tax Knowledge on Taxpayer Awareness shows an output P-value of $0.000 < 0.05$ and a t-statistic of $4.041 > 1.971$ with a positive coefficient value of 0.411. This indicates that the proposed hypothesis is accepted, showing that tax knowledge has a significant positive relationship with taxpayer awareness.

Aligned with the Theory of Planned Behavior (TPB), which includes the factor of Behavioral Belief affecting Attitude Toward the Behavior, tax knowledge can enhance taxpayer awareness in paying their taxes properly or positively.

These results are consistent with the initial hypothesis, which states, that "tax knowledge affects taxpayer awareness" [15]. This finding is also in line with the research conducted by Wulandari (2020). It can be concluded that the higher the taxpayer's knowledge, the higher the level of taxpayer awareness in paying motor vehicle taxes.

The Effect of Tax Sanctions on Motor Vehicle Taxpayer Awareness at Mobile Samsat East Surabaya

Based on the hypothesis test, the effect of Tax Sanctions on Taxpayer Awareness shows an output P-value of $0.000 < 0.05$ and a t-statistic of $4.029 > 1.971$ with a positive coefficient value of 0.413. This indicates that the proposed hypothesis is accepted, showing that tax sanctions have a significant positive relationship with taxpayer awareness.

Aligned with the Theory of Planned Behavior (TPB), which includes the factor of Behavioral Belief affecting Attitude Toward the Behavior, tax sanctions can enhance taxpayer awareness in paying their taxes properly or positively.

This hypothesis is supported by previous research that aligns with this study, such as the implementation of tax sanctions affecting tax awareness [16]. This is because the imposition and enforcement of tax sanctions make taxpayers more aware of their tax obligations, as concluded in previous research conducted by Karlinah (2022). It can be concluded that the higher the imposition of tax sanctions on taxpayers, the higher the level of taxpayer awareness in paying their motor vehicle taxes.

The Indirect Effect of Tax Knowledge on Taxpayer Compliance through Taxpayer Awareness as an Intervening Variable at Mobile Samsat East Surabaya

The hypothesis testing results for the relationship between Tax Knowledge and Taxpayer Compliance, with Taxpayer Awareness as an intervening variable, show a positive path coefficient with an original sample value of 0.146 and a sample mean of 0.142. The P-value is < 0.05 , and the t-statistic is $4.210 > 1.96$. Thus, it can be concluded that this indirect effect is accepted, with a significant positive effect.

This is consistent with the research by Wulandari (2020), which explains that increased tax knowledge will lead to higher levels of taxpayer awareness and compliance [15]. The findings of the previous study align with the current study.

Therefore, it can be concluded that having good or high tax knowledge can indirectly increase taxpayer awareness, leading to greater compliance in paying motor vehicle taxes.

The Indirect Effect of Tax Sanctions on Taxpayer Compliance through Taxpayer Awareness as an Intervening Variable at Mobile Samsat East Surabaya

The hypothesis testing results for the relationship between Tax Sanctions and Taxpayer Compliance, with Taxpayer Awareness as an intervening variable, show a positive path coefficient with an original sample value of 0.146 and a sample mean of 0.144. The P-value is < 0.05 , and the t-statistic is $2.744 > 1.96$. Thus, it can be concluded that this indirect effect is accepted, with a significant positive effect.

This hypothesis aligns with the research conducted by Ni Komang Ayu Juliantari, I Made Sudiartana (2021), which explains that the imposition of tax sanctions can be assumed to raise taxpayer awareness to pay their taxes [18], thereby leading to significant compliance.

Therefore, it can be concluded that the imposition of high tax sanctions can indirectly increase taxpayer awareness, leading to higher compliance in paying motor vehicle taxes on time

CONCLUSION

Based on the discussion of the research results, the following conclusions can be drawn:

1. Tax knowledge has a positive but not significant relationship with motor vehicle taxpayer compliance.
2. Tax sanctions have a significant positive relationship with motor vehicle taxpayer compliance.
3. Taxpayer awareness has a significant positive relationship with motor vehicle taxpayer compliance.
4. Tax knowledge has a significant positive relationship with motor vehicle taxpayer awareness.
5. Tax sanctions have a significant positive relationship with motor vehicle taxpayer awareness.
6. Tax knowledge has a significant indirect positive effect on motor vehicle taxpayer compliance with taxpayer awareness as an intervening variable.
7. Tax sanctions have a significant indirect positive effect on motor vehicle taxpayer compliance with taxpayer awareness as an intervening variable.

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