ANALYSIS OF THE INFLUENCE OF MOTOR VEHICLE TAXPAYER COMPLIANCE KNOWLEDGE USING MULTIPLE LINEAR REGRESSION

by Lusiana Lusiana

ANALYSIS OF THE INFLUENCE OF MOTOR VEHICLE TAXPAYER COMPLIANCE KNOWLEDGE USING MULTIPLE LINEAR REGRESSION

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Abstract

Background : In 2018 the number of motor vehicle taxpayers registered in the SAMSAT of Padang City was 771,803, but those who paid taxes were only 616,748 taxpayers or 79.91%, in 2019 the number of taxpayers increased to 890,817, but those who obeyed paying taxes were 663,213 or 74.45% and in 2020 the number of taxpayers is 967,504 taxpayers and those who pay taxes are 613,978 or 63.46%. **Method :** Regression analysis is used to see the effect of independent variables: taxpayer knowledge (X1), taxpayer awareness (X2), motor vehicle tax sanctions (X3) and taxpayer income (X4) simultaneously on the dependent variable: taxpayer compliance (Y) with the assumption that other independent variables are considered constant. **Result :** Taxpayer awareness has an effect on and taxpayer compliance. The more aware taxpayers are of the importance of paying taxes, making taxpayers more obedient in paying taxes, taxes paid by taxpayers will be reused by taxpayers in the form of state facilities. **Conclusion :** There is a simultaneous significant positive effect between taxpayer knowledge, taxpayer awareness, motor vehicle tax sanctions and taxpayer income on motor vehicle taxpayer compliance at the Padang City SAMSAT Office, where the significant value is 0.000 <0.05.

Keywords: Analysis, Taxpayer, Multiple Linear Regression.

INTRODUCTION

The development of the number of motorized vehicles continues to increase, causing the number of motorized vehicle taxpayers to increase. The population of motorized vehicles in the city of Padang has reached 967,504 million units in 2020 and is dominated by two-wheeled vehicles. The increase in the number of motorized vehicles is predicted to continue to increase every year by 10 percent. This statement is certain to have a positive impact on local governments, due to the increasing ownership and or control of motorized vehicles, it is hoped that the taxes that will be received by local governments from motor vehicle taxes will also increase[1][5].

No	Years	Registered	WP Payment	Ratio
1	2018	771.803	616.748	79,91%
2	2019	890.817	663.213	74,45%
3	2020	967.504	613.978	63,46%

Table 1. Motor Vehicle Taxpayer Compliance Ratio SAMSAT Padang

From the table above, it can be seen that the low compliance of taxpayers in paying motor vehicle taxes due to the lack of public understanding and knowledge in paying motor vehicle taxes can hamper the level of local revenue from the regional tax, even though there are already laws and regulations. other regulations made by local governments to base tax collection but still cannot encourage motor vehicle taxpayer compliance. In addition, the low awareness of taxpayers in paying taxes and the lightness of sanctions given to motorized vehicle taxpayers who are tax arrears[2][3][4].

No	Years	Tax Target	Tax Realization	Achievement Ratio
1	2018	Rp. 603.866.000.000	Rp. 502.873.631.175	83,27%
2	2019	Rp.762.137.000.000	Rp. 625.380.727.475	82,06%
3	2020	Rp.986.454.000.000	Rp. 849.727.059.300	86,14%

Table 2. Padang City Motor Vehicle Tax Target and Realization 2018-2020 period

Based on table above, the increase in the number of targets and realization of motor vehicle tax revenues that in 2018 the existing motor vehicle tax target was Rp.603,866,000,000 but the realization was only Rp.502,873,631,175, in 2019 the PKB target was Rp.762,137,000,000 but the realization is only Rp. 625,380,727,475, and in 2020 the PKB target is Rp.986.454 million but the realization is only Rp. 849,727,059,300, from this data there is an increase in targets and realization every year but the realization is not in accordance with the expected target , the non-compliance with the target is not only influenced by the increase in the number of motorized vehicles, there are several other causes that can affect the achievement of the motor vehicle tax target, including taxpayer knowledge, taxpayer awareness, tax sanctions and taxpayer income[6][7].

Taxpayer compliance can be defined from the compliance of taxpayers in registering themselves, compliance with depositing the tax return (SPT), compliance in calculating and paying taxes owed. Taxpayer compliance means that taxpayers have the willingness to fulfill
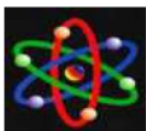
their tax obligations in accordance with applicable regulations without the need for inspection, investigation, careful warning or threats and the application of both legal and administrative sanctions[9]. There are two kinds of compliance, namely: formal compliance and material compliance. Formal compliance is a condition where the taxpayer fulfills his tax obligations formally in accordance with the provisions of the tax law. While material compliance is a condition where the taxpayer substantively fulfills all material provisions of taxation, namely in accordance with the content and spirit of the tax law, material compliance is the taxpayer who fills out the SPT honestly, completely and correctly in accordance with the provisions and submits it to the KPP before the deadline. end time. So obedience is an attitude of obedience in carrying out something without any element of coercion from any party[10][11][12].

RESEARCH METHODS

A researcher rarely conducts research on the entire set of elements (population). Researchers usually select part of the population elements in the hope that the selection results can reflect all existing characteristics. The element is the subject where the measurement is carried out. Part of the selected population elements is called the sample. So in this study the author uses a convenience sampling technique, namely the selection of samples based on convenience[13]. This technique is a non-random sampling technique that does not consider opportunity. This is done so that the number of samples used by

researchers is representative of the existing population.

The formula used to determine the number of samples to be taken is the formula from Slovin.

$$n = \frac{N}{1 + N\alpha^2}$$

Formula 1. Slovin

where :
n : Sample Size
N : Total Population
α : Inaccuracy tolerance used (in percent)

Based on the data available at the statistical center bureau, the number of motor vehicle taxpayers at the Padang City SAMSAT Office is 967,504 taxpayers, so the required number of samples is:

$$n = \frac{N}{1 + N\alpha^2}$$

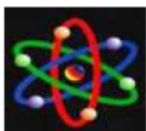$$n = \frac{967.504}{1 + 967.504(0,1)^2}$$

$$n = \frac{967.504}{9.676,04}$$

$$n = 99,98$$

Then the number of samples for motorized vehicle taxpayers at the Padang City SAMSAT Office amounting to 99.98 or rounded up to 100 taxpayers.

Analysis by providing an overview of the data relating to the research variables as a whole, namely the minimum, maximum, average and standard deviation values.

RESULTS AND DISCUSSION

The t-test was conducted to determine the significant level of the influence of the independent variable on the dependent variable partially, with the following steps:

1. Determine the formulation of the hypothesis:

a) Ho : b1 = 0, meaning that taxpayer knowledge, taxpayer awareness, motor vehicle tax sanctions and taxpayer income partially have no significant effect on motor vehicle taxpayer compliance.

b) Ha : b1 0, meaning that taxpayer knowledge, taxpayer awareness, motor vehicle tax sanction and taxpayer income partially have a significant influence on motor vehicle taxpayer compliance.

2. Determine the value of ttable, at degrees of freedom (d,f) = n-k-1, with = 5%.

3. Comparing tcount with ttable.

4. PKB Taxpayer Compliance:

a) If tcount < ttable, then Ho is accepted while Ha is rejected, meaning that it shows that taxpayer knowledge, taxpayer awareness, motor vehicle tax sanctions and taxpayer income partially have no significant effect on motor vehicle taxpayer compliance.

b) If tcount > t table, then Ha is accepted while Ho is rejected, meaning that taxpayer knowledge, taxpayer awareness, motor vehicle tax sanctions and taxpayer income partially have a significant influence on motor vehicle taxpayer compliance.

Regression analysis is used to see the effect of independent variables: knowledge of taxpayers (X1), taxpayer awareness (X2), motor vehicle tax sanctions (X3) and taxpayer income (X4) simultaneously on the dependent variable: taxpayer compliance (Y) with assuming other independent variables are considered constant.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2.641	2.667		.990	.325
Knowledge	.200	.073	.177	2.750	.007
Awareness	.508	.064	.534	8.003	.000
Penalty	.240	.050	.323	4.797	.000
Income	-.040	.052	-.045	-.770	.443

a. Dependent Variable: Obedience

Table 1. Multiple Linear Regression Results

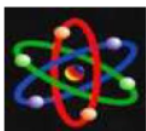Based on the table above, it can be seen that the regression equation is:

$$Y = 2{,}641 + 0{,}200X_1 + 0{,}508X_2 + 0{,}240X_3 - 0{,}040 X_4 + e$$

From the multiple regression equation above, it can be concluded that:

1) The constant value is 2.641; This means that if the taxpayer's knowledge (X1), taxpayer awareness (X2), motor vehicle tax sanctions (X3) and taxpayer income (X4) are constant (fixed), then the value of the taxpayer compliance variable (Y) is 2.641 .

2) The regression coefficient of the taxpayer knowledge variable (X1) is 0.200; if the taxpayer knowledge variable (X1) has increased by one (1) unit with the assumption that the taxpayer awareness variable (X2), motor vehicle tax sanctions

(X3) and taxpayer income (X4) is constant (fixed) then the value of the taxpayer compliance variable (Y) will increase by 0.200.

3) The regression coefficient of the taxpayer awareness variable (X2) is 0.508; if the awareness of the taxpayer (X2) has increased by one (1) unit with the assumption that the taxpayer knowledge variable (X1), motor vehicle tax sanctions (X3) and taxpayer income (X4) is constant (fixed) then the taxpayer compliance variable (Y) will increase by 0.508.

4) The regression coefficient for motor vehicle tax sanctions (X3) is 0.240; if the motor vehicle tax sanction (X3) has increased by one (1) unit with the assumption that the taxpayer knowledge variable (X1), taxpayer awareness (X2) and taxpayer income (X4) is constant (fixed) then the taxpayer compliance variable (Y) will increase by 0.240.

5) The regression coefficient of the taxpayer's income variable (X4) is -0.040; if the taxpayer's income (X4) has increased by one (1) unit with the assumption that the taxpayer knowledge variable (X1), taxpayer awareness (X2) and motor vehicle tax sanctions (X3) is constant (fixed) then the taxpayer compliance variable (Y) will decrease by 0.040.

Partial Hypothesis Testing (t Test)

The t test is intended to test the significant effect of the independent and dependent variables partially. Where this test compares the significant probability with alpha 0.05 with degrees of freedom (df) = n-k-1 that is 100-4-1= 95 (n is the number of respondents and k is the number of independent variables) so that the results obtained for ttable are 1.985.

	Coefficients[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.641	2.667		.990	.325
Knowledge	.200	.073	.177	2.750	.007
Awareness	.508	.064	.534	8.003	.000
Penalty	.240	.050	.323	4.797	.000
Income	-.040	.052	-.045	-.770	.443

a. Dependent Variable: Obedience

Table 2. Results of Partial Hypothesis Testing (t-test)

Based on the table above for testing the effect of the variable if taxpayer knowledge (X1), taxpayer awareness (X2), motor vehicle tax sanctions (X3) and taxpayer income (X4) on taxpayer compliance (Y), it can be concluded as follows :

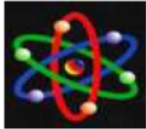a) The Effect of Taxpayer Knowledge on Taxpayer Compliance

From the table above, it is known that t count > t table (2.750>1.985) with a significant level (0.007 <0.05), meaning that partially there is a positive and significant influence between taxpayer knowledge on mandatory motor vehicle compliance at the Padang City SAMSAT Office. Thus Ha is accepted and Ho is rejected

b) The Effect of Taxpayer Awareness on Taxpayer Compliance

From the table above, it is known that t count > t table (8.003>1.985) with a significant level (0.000 <0.05), meaning that partially there is a positive and significant effect between taxpayer awareness on motor vehicle taxpayer compliance at the Padang City SAMSAT Office. Thus Ha is accepted and Ho is rejected.

c) The Effect of Motor Vehicle Tax Sanctions on Taxpayer Compliance. From

the table above, it is known that t count > t table (4.797>1.985) with a significant level (0.000 <0.05), meaning that partially there is no positive and significant effect between motor vehicle tax sanctions on mandatory motor vehicle compliance at the Padang City SAMSAT Office. . Thus Ha is accepted, Ho is rejected.

d) The Effect of Taxpayer Income on Taxpayer Compliance. From the table above, it is known that t count < t table (-0.770 <1.985) with a significant level (0.443> 0.05), meaning that partially there is no positive and significant effect between taxpayer income on motor vehicle taxpayer compliance at the City SAMSAT Office. field. Thus Ha is rejected and Ho is accepted.

Simultaneous Hypothesis Testing (F Test)

The F test is intended to test the fourth hypothesis in this study which states that the variables of taxpayer knowledge (X1), taxpayer awareness (X2), motor vehicle tax sanctions (X3) and taxpayer income (X4) have a significant positive effect on taxpayer compliance. (Y). The F test uses a significant level of 0.05 (2-sided test) for the Ftable value using a 95% confidence level, 5% alpha (number of variables-1) or 5-1 = 4 (n-k-1) or 100-4-1 = 95, then the result for Ftable is 2,467.

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	659.798	4	164.949	49.564	.000ᵇ
	Residual	316.162	95	3.328		
	Total	975.960	99			

Table 3. Results of Partial Hypothesis Testing (F Test)

Based on the table above, the sig is 0.000 <0.05, this number shows F_count >

F_table (49.564>2.479), the authors conclude that taxpayer knowledge (X1), taxpayer awareness (X2), motor vehicle tax sanctions (X3) and mandatory income tax (X4) has a significant or significant effect on the compliance of motorized vehicle taxpayers (Y) at the Padang City SAMSAT Office. So it can be concluded that Ha is accepted and Ho is rejected.

Coefficient of Determination (R2)

Analysis of the coefficient of determination in multiple linear regression is used to determine the percentage contribution of the influence of the independent variable consisting of taxpayer knowledge (X1), taxpayer awareness (X2), motor vehicle tax sanctions (X3) and taxpayer income (X4) simultaneously on compliance taxpayer tax (Y).
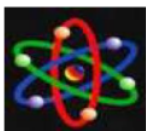
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.822ᵃ	.676	.662	1.824

a. Predictors: (Constant), Income, Knowledge, Awareness, Sanction

Table 4. Coefficient of Determination Test Results

Based on the table above, the Adjusted R2 (R square) number is 0.662 or 66.2%, this shows that the percentage contribution of the taxpayer knowledge variable (X1), taxpayer awareness (X2), motor vehicle tax sanctions (X3) and income taxpayers (X4) on the dependent variable of taxpayer compliance (Y) of 66.2%, while the remaining 33.8% is influenced by other variables outside this study such as tax service services, modern administrative systems.

Based on the analysis and discussion above, the results of this study can be interpreted as follows:

Based on the research, it can be seen that t count > t table (2.750>1.985) with a significant level (0.007 <0.05), meaning that partially there is a positive and significant effect between taxpayer knowledge on mandatory motor vehicle compliance at the Padang City SAMSAT Office. Thus Ha is accepted and Ho is rejected.

Based on the research, it can be seen that t count > t table (8.003>1.985) with a significant level (0.000 <0.05), meaning that partially there is a positive and significant effect between taxpayer awareness on motor vehicle taxpayer compliance at the Padang City SAMSAT Office. Thus Ha is accepted and Ho is rejected.

Based on the research, it can be seen that t count > t table (4.797>1.985) with a significant level (0.000 <0.05), meaning that partially there is no positive and significant effect between motor vehicle tax sanctions on mandatory motor vehicle compliance at the Padang City SAMSAT Office. . Thus Ha is accepted, Ho is rejected.

Based on the research, it can be seen that t count < t table (-0.770 <1.985) with a significant level (0.443> 0.05), meaning that partially there is no positive and significant effect between taxpayer income on motor vehicle taxpayer compliance at the City SAMSAT Office. field. Thus Ha is rejected and Ho is accepted.
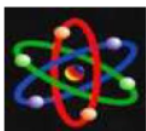
Based on the table above, the sig is 0.000 <0.05, this number shows F_count > F_table (49.564>2.479), the authors conclude that taxpayer knowledge (X1), taxpayer awareness (X2), motor vehicle tax sanctions (X3) and mandatory income tax (X4) has a significant or significant effect on the compliance of motorized vehicle taxpayers (Y) at the Padang City SAMSAT Office. So it can be concluded that Ha is accepted and Ho is rejected.

CONCLUSION

There is a partially significant positive effect between taxpayer knowledge on motor vehicle taxpayer compliance at the Padang City SAMSAT Office, where the significant value is 0.007 <0.05. There is a partially significant positive effect between taxpayer awareness on motor vehicle taxpayer compliance at the Padang City SAMSAT Office, where the significant value is 0.000 <0.05. There is a partially significant positive effect between motor vehicle tax sanctions on motor vehicle taxpayer compliance at the Padang City SAMSAT Office, where the significant value is 0.007 <0.05. There is no significant positive effect partially between taxpayers' income on motor vehicle taxpayer compliance at the Padang City SAMSAT Office, where the significant value is 0.443>0.05. There is a simultaneous significant positive effect between taxpayer knowledge, taxpayer awareness, motor vehicle tax sanctions and taxpayer income on motor vehicle taxpayer compliance at the Padang City SAMSAT Office, where the significant value is 0.000 <0.05.

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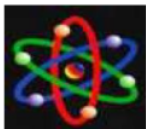
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