

Tax Knowledge, Tax Sanctions, Field Raids, Moral Responsibility, and Economic Conditions on Motor Vehicle Taxpayers' Compliance at the Badung Samsat Office

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Abstract:

Purpose:

Ensuring people abide by tax laws is critical, as failure to do so often results in attempts to avoid paying taxes, ultimately diminishing government revenues. Taxpayers who willingly adhere to these regulations fulfill their tax duties, streamlining the government's tax collection procedures.

Methodology:

This research aimed to investigate how the comprehension of tax-related details, penalties, on-site inspections, moral responsibilities, and economic conditions affect compliance among motor vehicle taxpayers at the Badung Samsat Office. The study encompassed a population of 543,013 registered motor vehicle taxpayers at the Badung Regency Samsat office as of December 31, 2022. A sample of 100 taxpayers was used for the research. The analytical approach employed in this study was multiple linear regression analysis.

Findings:

The findings of the study suggest that on-site inspections, moral responsibilities, and economic circumstances significantly influence compliance with motor vehicle taxes at the Badung Samsat Office. However, the understanding of tax information and penalties did not impact compliance among these taxpayers.

Implication:

Based on the result, with field examination, moral responsibility and economic conditions can make taxpayers comply with their tax obligations.

INTRODUCTION

Vehicle taxes have a very important role in regional revenue; the government continues to strive to increase tax revenue. This is important because the number of car owners who are taxed continues to grow (Danarsi; Nurlela, Scott; Subroto, 2017). Tax compliance is important to improve in order to increase tax revenue because taxes are one of the core elements in creating very important revenue (Dewi & Supadmi, 2022). Tax compliance signifies the expectation that taxpayers comply with current tax regulations and carry out their responsibilities with full awareness of tax rights and obligations in accordance with established procedures (Danarsi; Nurlela, Scott; Subroto, 2017).

According to the Great Dictionary of the Indonesian Language, obedience has the meaning of obeying orders but obedience refers to disciplined behavior that follows rules. Obedience includes loyalty, obedience, and loyalty. According to (Saraswati et al., 2022), obedience refers to obedience to Orders and regulations, while obedience emphasizes disciplined behavior according to rules. The taxpayer evidences a person's obedience must be present on time at the SAMSAT office in Badung and be willing to follow the officer's recommendations. Compliance theory describes a person's awareness of fulfilling their obligations without being reminded or confirmed beforehand. As part of the compliance assessment, all activities must comply with applicable guidelines, rules, regulations, and laws. Common sense, on the other hand, focuses on the leader's wisdom in decision-making. Violating the rules of ethics is not a violation of the rules. Compliance also determines the extent to which the

audited party complies with the guidelines, standards, and regulations that the relevant authorities have established. The purpose is to check compliance with certain requirements, regulations, and laws. Compliance can be seen as a phenomenon similar to conformity (Wulandari et al., 2024).

In addition, the Theory of Planned Behavior has relevance in explaining how individuals who are obliged to pay taxes fulfill their tax responsibilities. Before taking a particular step, individuals usually form beliefs regarding the possible outcome of the action. Next, they decide whether to act or not. This is related to the awareness and moral responsibility of taxpayers in supporting the progress of the country (behavioral beliefs). Individuals also tend to form confidence in the expectations of other individuals and motivation to meet their expectations, for example, in supporting tax policies (normative beliefs) (Anastasia et al., 2022).

According to (Ajzen, 1991), the theory of planned behavior (SDP) is based on the assumption that individuals act logically and utilize available information in an organized manner. Before carrying out or not carrying out a particular action, one considers the implications of his actions. The SDGs begin by viewing behavioral intent as the factor that most closely influences an action. It is emphasized that the higher a person's determination to carry out a particular action, the more likely it is to succeed. Crucial beliefs and information about the possible outcomes of such actions influence this intensity. This intention can also change over time.

The greater the difference between the desire to do something and the action actually taken, the more likely it is that desire to change. The basis of the theory of planned behavior (TPB) is to explain how taxpayer behavior occurs in complying with tax obligations. Before acting, a person considers the outcome of the action, and from there, they decide whether to act or not.

It is very important to adhere to the rules when paying taxes. This is because non-compliance can lead to efforts to avoid tax payments, which ultimately has an impact on reducing funds entering the state treasury. Obedient taxpayers usually pay taxes voluntarily, making it easier for the state to collect taxes. In Bali, there is a strategic policy that partially exempts taxes and vehicle name change fees, which is an effort of the Bali Provincial Government in accordance with the (Bali Governor Regulation Number 54 of 2022). All taxpayers who are in arrears in paying annual vehicle tax will be exempt from administrative sanctions, except for new vehicles. The goal is to increase the amount of taxes received. If taxpayers do not comply, then they can avoid, reduce, or ignore tax payments, which can ultimately hinder regional development. To be able to see the number of vehicle owners who have to pay taxes in the Badung Regency area, Table 1 is listed below.

Table 1. Total motor vehicle owners who must pay taxes in Badung Regency for the 2018-2022 Period

Year	Target	Realization	%
2018	309,170,853,846.00	309,170,853,846.00	88.72%
2019	335,688,323,470.00	259,858,886,958.00	77.41%
2020	276,397,117,818.00	146,411,466,850.00	52.97%
2021	289,091,000,000.00	141,675,349,001.00	49.01%
2022	352,901,375,877.00	180,643,704,300.00	51.19%
Average	312,649,734,202.20	200,578,399,436.60	63.86%

Source: Regional Technical Implementation Unit of the Bali Provincial Tax and Levy Service in 2023.

Based on Table 1, the percentage of people who must pay taxes for vehicles shows a different trend from 2018 to 2022. In 2018, the percentage reached 88.71%, but in 2019, it decreased to 77.41%. It further dropped to 52.97% in 2020, while in 2021, it only dropped to 51.19%. The increase began to occur again in 2022 at 63.86%. This is marked by the fact that from 2020 to 2022, Bali also experienced an economic downturn due to the impact of the coronavirus pandemic. In addition, the level of compliance in paying taxes will also be affected if there is

awareness from the community of taxpayer who are responsible for their obligations. The greater the difference between the amount of taxes collected, the higher the target set and the higher the level of taxpayer compliance. To tax rules.

The main reason for the collection of Motor Vehicle Tax (PKB) is the contribution to using roads, which is part of the public infrastructure used by the community. There are direct and indirect costs in the use of this road. The number of cars is increasing in the Badung area, and the number of people paying taxes for vehicles is also increasing (Step, 2019). Tax compliance reflects the suitability of the owner's car in fulfilling all their tax obligations and exercising tax rights properly. Motor Vehicle Taxpayer compliance involves compliance with all regulations governing the requirements, procedures, and mechanisms related to motor vehicle tax.

A taxpayer's ability to fulfill his or her tax responsibilities depends on his or her in-depth understanding of taxation. For Taxpayers, understanding the basics of taxation has a positive influence on how well they comply with the tax regulations related to their obligations; therefore, understanding the laws, regulations, and procedures is key to fulfilling their tax obligations appropriately. However, research by (D. T. and M. Wardani, 2011) mentioned that knowledge of taxation may not have an impact that significant on the level of taxpayer compliance. This suggests that improving understanding of taxation does not necessarily lead to increased taxpayer compliance. Research conducted by (Nasiroh and Afiqoh, 2022) states that an understanding of taxation does not result in a favorable increase in tax compliance for individuals.

Tax knowledge reflects the basic understanding that taxpayers have about laws, regulations, and procedures related to taxes. Taxpayers with a strong understanding of the tax system understand the consequences of non-compliance with their tax obligations, making them more likely to comply. Understanding taxation more deeply helps taxpayers understand the urgency of paying taxes in accordance with legal provisions. On the other hand, failure to pay taxes is often caused by a lack of understanding of taxation on the part of the taxpayer (Wulandari et al., 2024). Findings from the study (D. K. Wardani & Rumiyaatun, 2017) Agree that the understanding of taxation is positively correlated with the level of compliance of taxpayers.

Inconsistencies may arise from societal demands, which can lead to rejection and non-compliance. Regarding tax compliance, tax sanctions are applied to those who violate tax rules as a preventive measure to avoid violations of tax rules by taxpayers (Yulitasari & Suprasto, 2017). The application of tax sanctions to taxpayers can encourage compliance with tax obligations, which in turn increases overall compliance. Taxpayer compliance often increases when tax sanctions are strictly enforced due to the pressures that arise. However, the way taxpayers view tax penalties can affect the extent to which they comply with the obligation to report the taxes that are due. If taxpayers feel that the sanctions are detrimental, they are likely to report their taxes on time to avoid the consequences of the sanctions (Asfa I. & Meiranto, 2017).

The influence of field survey activities on vehicle tax payment compliance can affect taxpayers' perception of their tax responsibilities. Awareness of the risks associated with joint audits can increase satisfaction in carrying out tax obligations. Field inspections are external factors that affect satisfaction related to vehicle taxes. A person's tax liability can be affected by external factors such as the law enforcement programs implemented by the government. Field supervision is carried out to increase regional tax revenues and reduce arrears, especially related to motor vehicle taxes (PKB). The cooperation between the police and the SAMSAT office is carried out to overcome the concerns of taxpayers who have arrears and ensure that they immediately complete their tax obligations (Moh. Irkham & Indriasih, 2021). Findings from the study (Akbar & Rahmiati, 2021), (Melati et al., 2021) and (Gustaviana, 2020) emphasized that field inspections have a positive impact on tax compliance. The moral aspect in the context of taxation involves two things: (1) Moral responsibility to pay taxes, which is an obligation for all taxpayers, and (2) Moral awareness related to how tax revenue is distributed (Mursalin, 2020). Moral responsibility is a mechanism to align business with society, thereby increasing profits and increasing its legitimacy. The application and disclosure of moral responsibility is often seen as a company's attempt to maintain consistency with social norms (Primatama & Kawedar, 2022). The link between morality and tax compliance

confirms that taxpayers who take into account the moral aspect of paying taxes tend to be more compliant with the rules when compared to other taxpayers; they have a similar moral level but with different views may show different responses to tax compliance (Daniati & Ismatullah, 2022). Research from (Intan Rismayanti, 2021) concludes that moral obligations have a positive influence on taxpayers' compliance.

External conditions that affect taxpayer compliance include the economic situation. Taxpayers with good economic conditions are more likely to meet their tax obligations because they receive financial support. On the other hand, if the economic situation is not supportive, then the taxpayer cannot fulfill his tax obligations. There is a link between a person's financial situation and tax compliance. The better your economic situation, the more conscious you are in paying taxes. People who feel financially comfortable tend to realize that the higher their income, the greater the role of taxes in their lives (Ayunda, 2015). (Ayunda, 2015) It also emphasized that economic conditions have a positive impact on the level of taxpayer compliance.

Based on the background and inconsistencies of previous research, the hypotheses formed in this study are as follows:

- H1: Understanding taxation plays a positive role in influencing taxpayers' compliance in paying motor vehicle taxes.
- H2: Tax penalties have a positive impact on taxpayers' compliance in paying motor vehicle taxes.
- H3: Field inspections have a positive effect on the level of compliance of taxpayers in paying motor vehicle taxes.
- H4: Moral obligation has a positive effect on the level of taxpayers' compliance in paying motor vehicle taxes.
- H5: Economic conditions positively affect taxpayers' compliance in paying motor vehicle taxes

METHODS

This research focuses on the Badung Regency SAMSAT Office, which is located at the address of Jalan I Gusti Ngurah Rai No. 203, Werdi Bhuwana, Mengwi, Badung Regency, because the area has a significant number of vehicles. The population of this study consists of vehicle owners registered at the Badung Regency SAMSAT Office, which amounted to 543,013 individuals as of December 31, 2022. The sampling method was carried out through random sampling, where respondents were randomly selected from the population encountered by the researcher and agreed to participate. This study used 100 taxpayers as a sample. Data analysis was carried out through multiple regression analysis techniques with the following equations:

$$KWP = \alpha + \beta_1 PP + \beta_2 SP + \beta_3 RZ + \beta_4 TJM + \beta_5 KE + e \quad (1)$$

Information:

KWP = Taxpayer Compliance

A = Constanta

$\beta_1 - \beta_5$ = Coefficients of Regression

PP = Tax Knowledge

SP = Tax Sanctions

ROW = Field Raid

TJM = Moral Responsibility

WED = Economic Conditions

and = Error

RESULTS AND DISCUSSION

Based on the results of the instrument test, this study shows that the corrected item value above 0.300 on all research instruments used is valid. Furthermore, the results of the research instrument test showed a Cronbach alpha value above 0.6. This shows that the statement items in this study are reliable. The results of the classical assumption test in Table 4 show that the value of the significance of the two sides is closer to more than 0.05. This indicates that the residue data examined in this study show a normal distribution. The results of the multicollinearity test in Table 2, the tolerance for each variable is greater than 0.100, and the VIF (variance inflation factor) value is below 10. This shows that there are no signs of multicollinearity problems in the data.

Table 2. Multicolligiate Test Results

		Coefficients	
		Collinearity Statistics	
Model		Tolerance	BRIGHT
1	(Constant)		
	PP	.706	1.416
	SP	.909	1.100
	ROW	.593	1.687
	TJM	.500	2.000
	WED	.509	1.964

a. Dependent Variable: KWP

The results of the heteroskedasticity test in Table 3 show that the significance value for each variable exceeds 0.05. This indicates that there is no significant variation in variance in the regression model, which implies that there is no tendency to heteroscedasticity.

Table 3. Heteroscedasticity Test Results

		Unstandardized Coefficients		Standardized Coefficients	t	Itself.
Model		B	Std. Error	Beta		
1	(Constant)	2.518	1.283		1.962	.053
	PP	.020	.042	.057	.482	.631
	SP	.032	.041	.083	.793	.430
	ROW	-.067	.050	-.176	-1.351	.180
	TJM	.063	.054	.165	1.167	.246
	WED	-.161	.101	-.223	-1.591	.115

The results of the determination coefficient test in Table 4 show that the R-squared value is 0.535; around 53.5% of the influence of tax knowledge, tax sanctions, law enforcement, moral responsibility, and economic conditions on tax compliance can be explained by these variables. The rest, about 46.5%, was influenced by other factors not included in this study.

The significance result of the F test in Table 4 below is 0.000, which is below 0.050. This shows that overall, tax knowledge, tax sanctions, field inspections, moral responsibility, and economic conditions have a significant influence on taxpayer compliance. The results of the Multiple Linear in Table 4 Regression test are obtained as follows: $KWP = 7.514 + 0.099PP + 0.019SP + 0.191RZ + 0.268TJM + 0.981KE + e$.

Table 4. Multiple Linear Regression Results

		Coefficientsa
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Unstandardized Coefficients			Standardized Coefficients	t	Itself.
Model	B	Std. Error	Beta		
1 (Constant)	7.514	2.099		3.579	.001
PP	.099	.069	.118	1.447	.151
SP	.019	.067	.021	.288	.774
ROW	.191	.081	.208	2.342	.021
TMJ	.268	.088	.295	3.041	.003
WED	.981	.166	.568	5.911	.000
a. Dependent Variable: KWP					
Simultaneous Test Results (F-Test) = 23,796, significance = 0,000					
Determination Coefficient Test Results: Adjusted R Square = 5,35					
Asymp. Sig. (2-tailed) = 0,061					

The Influence of Tax Knowledge on Taxpayer Compliance. The results of multiple regression analysis showed a regression coefficient of 0.099, indicating a positive correlation between tax knowledge and taxpayer compliance. However, the significance value of 0.151 exceeds 0.050, which indicates that tax knowledge is not significant for taxpayer compliance. Thus, hypothesis 1 was rejected.

According to (Wulandari et al., 2024), Understanding taxation can increase revenue from state taxes. However, tax compliance will only be realized if taxpayers understand their obligations in terms of taxation. One element in Planned Behavior Theory (SDGs) related to taxation is knowledge, which involves normative beliefs, such as beliefs about expectations from society and the drive to meet those expectations. Research shows that taxpayers do not always meet their tax obligations due to a lack of understanding, which further lowers their motivation to meet tax obligations. Most tax-paying individuals have a bachelor's degree or higher, according to survey results. This shows that the level of education plays a role in tax compliance. These findings are in line with research that has been conducted (Nasiroh & Afiqoh, 2022). Tax knowledge does not have a positive impact on an individual's tax compliance.

The Effect of Tax Sanctions on Taxpayer Compliance. The results of multiple regression analysis showed a regression coefficient of 0.021, which had a positive correlation between tax sanctions and taxpayer compliance. Increasing tax sanctions cause taxpayer compliance to tend to increase. However, the significance value reached 0.774, which means that tax sanctions are not significant to taxpayer compliance. In this context, the hypothesis put forward in this study is unacceptable.

Although the implementation of tax sanctions is a fiscal measure to deal with violations of tax rules, the findings of this study do not show that sanctions affect the level of taxpayer compliance. Inconsistency of government authorities in dealing with violations can reduce the effectiveness of sanctions, giving the impression that tax sanctions rules are not consistently enforced. This finding is in line with research (Asfa I. & Meiranto, 2017) and (Wulandari et al., 2024) that did not find a relationship between sanctions and taxpayer compliance.

The Effect of Field Raids on Taxpayer Compliance. The value of the regression coefficient of 0.191 illustrates a positive relationship between the field investigation variable (RAID) and taxpayer compliance. This means that with an increase in the level of field inspections, it is estimated that taxpayer compliance will increase by around 0.191. The data from the regression analysis showed a significance value of 0.021, which is lower than 0.050. Field investigations have the potential to have a significant impact on tax compliance rates. Thus, the hypothesis proposed in this study is acceptable.

On-site inspections will have an impact on vehicle tax compliance. If the car owner does not meet his obligations, he may be subject to administrative sanctions. Being aware of the consequences of these actions will encourage increased fiscal responsibility. Field inspections as external factors affect taxpayer compliance. Taxpayers' compliance, especially with the Motor Vehicle Tax (PKB), is influenced by external factors, such as

government initiatives in conducting field inspections. This program aims to increase regional tax revenues and reduce tax arrears. The police, in collaboration with the SAMSAT Office, conducted a field search with the aim of preventing taxpayers who are still in arrears of taxes (Moh. Irkham & Indriasih, 2021). These findings are supported by (Akbar & Rahmiati, 2021), (Melati et al., 2021) and (Gustaviana, 2020), which indicate that field inspections have a positive effect on the level of taxpayer compliance.

The Effect of Moral Responsibility on Taxpayer Compliance. The increase in the "moral responsibility" factor contributed to an increase in tax compliance by 0.268. The significance value obtained was 0.003, below 0.050, indicating that moral responsibility has a significant influence on taxpayer compliance. Thus, the hypothesis of this study is acceptable.

Morality in taxation includes aspects of tax obligations as the moral responsibility of every taxpayer and moral perception regarding the distribution of tax revenues (Daniati & Ismatullah, 2022). Moral responsibility is a mechanism that helps businesses adapt to society, increase profits, and increase the legitimacy of the company. Practicing and emphasizing moral responsibility is considered a business strategy to stay consistent with social norms. The relationship between morality and tax compliance suggests that people who affirm moral values in paying taxes tend to be more obedient than those who do not. However, in reality, individuals with the same moral level can respond differently to their tax obligations, depending on the diversity of mindsets that each one has (Daniati & Ismatullah, 2022). Research (Intan Rismayanti, 2021) emphasizes that moral responsibility has a positive impact on the level of taxpayer compliance.

The Influence of Economic Conditions on Taxpayer Compliance. The results obtained a positive correlation value between the economic situation and tax compliance. When economic conditions improve, tax compliance also tends to increase by around 0.981. The significance value obtained is 0.000; the value is below the threshold of 0.050. Thus, the hypothesis is acceptable. The economic situation has proven to have a significant impact in part on tax compliance. One of the external factors that can affect how compliant people pay taxes is the economic situation. Taxpayers who are in good financial condition are likely to meet their tax obligations due to adequate financial support.

On the other hand, people who are taxpayers and experience economic difficulties will face difficulties in paying their taxes. The relationship between economic conditions and tax compliance suggests that the better economic conditions are, the higher the likelihood of people being aware of and paying taxes. Financially stable people tend to realize that the higher their income, the greater the burden they bear (Ayunda, 2015). (Ayunda, 2015) emphasized that economic conditions have a positive effect on taxpayer compliance

CONCLUSION

From the results of the data analysis obtained, knowledge about taxation does not affect the level of compliance of taxpayers because a low level of knowledge can reduce their motivation to fulfill tax obligations. Tax sanctions have no impact on vehicle tax compliance in Badung Regency. This sanction is not the main thing that encourages taxpayers to comply with their obligations.

Field raids have a positive effect on taxpayer compliance. The government implements this program to increase regional tax revenue and reduce vehicle tax arrears. Moral responsibility has a positive effect on the taxpayer's compliance. This is a mechanism that helps businesses integrate with society, make profits, and increase legality. Likewise, economic conditions have a positive effect on tax compliance. Taxpayers in good financial condition are more likely to comply with their financial obligations, while those with poor financial conditions may not be able to meet those obligations.

The limitation of this study is the lack of awareness of taxpayers in accessing tax information, so the government needs to increase socialization and services related to tax information. The government should also increase public involvement in taxation and tax information services to increase public awareness of the importance of tax compliance. These efforts will increase awareness and ultimately increase tax compliance among taxpayers, which in turn will have an impact on state revenue.

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