



The Influence of Taxpayer Awareness, Tax Knowledge, and Tax Sanctions on Motor Vehicle Taxpayer Compliance

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ABSTRACT

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Regional development that runs smoothly requires adequate regional income, particularly from motor vehicle taxes, which have significant potential in supporting regional development. This study aims to test and provide empirical evidence regarding the influence of taxpayer awareness, tax knowledge, and tax sanctions on taxpayer compliance in paying motor vehicle taxes. The population of this study consists of vehicle taxpayers in the city of Banjarmasin. The sample for this study is 100 respondents, obtained using accidental sampling techniques. Data were collected using a questionnaire as the research instrument. The analytical technique used in this study is Partial Least Squares (PLS). The results of this study show that there is an influence between taxpayer awareness and tax knowledge on taxpayer compliance. However, other findings indicate that tax sanctions do not have an impact on taxpayer compliance. Through the results of this study, it is hoped that it can serve as a reference and recommendation for the government, especially SAMSAT Banjarmasin, regarding strategic steps that need to be taken in efforts to increase public awareness of the importance of paying motor vehicle taxes and the tax knowledge possessed by taxpayers. Some of the steps that can be taken include conducting socialization about taxation, which will ultimately increase taxpayer awareness and knowledge.

KEYWORDS:

taxpayer awareness, tax knowledge, tax sanctions, tax compliance, motor vehicle tax.

INTRODUCTION

The regional autonomy policy stipulated in Law No. 32/2004 on Regional Government and Law No. 33/2004 on Financial Balance between the Central Government and Regional Governments aims to provide full authority to the regions in running the government and managing government affairs according to local needs. This policy also requires local governments to exercise autonomy in the management of their regions. In order to improve the welfare of the community, local governments need sufficient sources of funding, and one of the main sources of funding comes from taxes. Taxes are obligations imposed by the government on individuals or legal entities in a compelling manner, which aims to fund government spending and support various development efforts (Mardiasmo, 2018). Taxes are the main

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source of income for the state, where various state activities, such as development, are highly dependent on revenue from the tax sector. Without tax revenue, the implementation of various government programs will be difficult. Therefore, the government continues to strive to increase tax revenue, in order to support various programs run and ensure the continuity of the wheels of government. In the end, this effort is expected to encourage the improvement of people's welfare (Putra et al., 2023b).

One source of local revenue and expenditure that has great potential is local taxes (Maritu et al., 2023). Based on Law Number 28 of 2009 concerning Regional Taxes and Levies, Article 2 Paragraphs 1 and 2, local governments are given the authority to collect taxes in accordance with the types of taxes that have been determined, which are one of the main sources of local revenue to fund the implementation of local government. Local taxes play an important role as a source of revenue and the main support for regional development. In order to strengthen this, Law of the Republic of Indonesia Number 34 of 2000 concerning Regional Taxes and Levies was issued, one of which is motor vehicle tax. To ensure the sustainability of regional development, sufficient sources of income are needed, especially from motor vehicle

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taxes which have great potential as a source of development financing (Awaluddin et al., 2017).

Taxpayer compliance is very influential on state tax revenue, because the higher the level of taxpayer compliance, the state revenue from the tax sector will also increase. Tax compliance can be defined as the attitude of taxpayers towards tax obligations, which includes cognitive, affective, and conative elements, which interact with each other through understanding, experience, and actions related to the meaning and function of the tax itself (Wardani et al., 2017). Tax compliance is a very important factor to support the improvement of community welfare. If tax compliance does not increase, then the government's efforts to improve people's welfare can be threatened. In this study, tax compliance is defined as the obligation of taxpayers to pay motor vehicle taxes based on the ownership of the vehicle.

Taxpayer compliance is influenced by various factors, one of which is taxpayer awareness. This awareness reflects the readiness of individuals to fulfill their obligation to pay taxes, which is based on conscience and sincerity (Wardani et al., 2017). When people assess that the government has succeeded in carrying out its duties effectively, it can encourage them to be more compliant in paying taxes. The high awareness of taxpayers is directly proportional to their level of compliance, including in the payment of Motor Vehicle Tax (Dewi et al., 2020). Taxpayers who have high awareness will be more disciplined in fulfilling their tax obligations. Previous research has also been carried out including (Dewi et al., 2020), (Ferry & Sri, 2020), (Malau et al., 2021), (Putra et al., 2023a), (2023b), (Widajantie & Anwar, 2020) showing that there is an influence between taxpayer awareness on taxpayer compliance.

Another factor that influences taxpayer compliance in paying Motor Vehicle Tax is the level of tax knowledge. This knowledge includes information related to taxation that can be used as a reference for taxpayers in acting, making decisions, and strategizing to carry out their tax rights and obligations (Dewi et al., 2020). The deeper the taxpayer's understanding of taxation, the greater their awareness of tax responsibilities, including the consequences that must be faced if they violate their obligations. This encourages them to pay taxes on time without external pressure (Oktafiyanto & Wardani, 2015). This tax knowledge contributes to the increasing compliance of motor vehicle taxpayers in fulfilling their obligations (Gunawan et al., 2022). A number of previous studies, such as those conducted by (Malau et al., 2021); (Wardani et al., 2017); (Dewi et al., 2020); (Rizal, 2019) confirm that tax knowledge has a positive influence on motor vehicle taxpayer compliance. However, recent research by (Putra et al., 2023b) shows different results, where no significant relationship was found between tax knowledge and the level of compliance of motor vehicle taxpayers.

In addition to taxpayer awareness and knowledge, tax sanctions are also an important factor influencing taxpayer compliance. Tax sanctions serve as a tool to ensure that the provisions of tax regulations are complied with. In other words, these sanctions act as a deterrent so that taxpayers do not violate applicable tax regulations (Wardani & Rumiyatun, 2017). Firm and consistent tax law enforcement is believed to be able to increase taxpayer compliance, which in turn contributes to an increase in state revenue from the tax sector. Administrative sanctions given to violators aim to prevent unwanted behavior, thereby encouraging a better level of compliance among taxpayers. Research conducted by (Malau et al., 2021), (Wardani & Rumiyatun, 2017) revealed that tax sanctions have a significant influence on motor vehicle taxpayer compliance. However, different findings were revealed by (Gunawan et al., 2022) which stated that tax sanctions did not have a significant impact on motor vehicle taxpayer compliance.

This study aims to analyze the effect of taxpayer awareness, tax knowledge, and tax sanctions on motor vehicle taxpayer compliance. The inconsistency of the results of previous studies encouraged researchers to re-examine this topic. The research focused on the Banjarmasin SAMSAT System Joint Office 1, which is the center of motor vehicle tax payment services for residents of Banjarmasin City. As the capital of South Kalimantan Province with the largest population in the province, Banjarmasin City has a high level of motor vehicle ownership. This provides great potential for local governments to increase revenue from the motor vehicle tax sector. This research is expected to be a reference for the Banjarmasin City Government in formulating strategies to improve taxpayer compliance. Thus, local revenue from the taxation sector can increase significantly, contributing more to regional development.

THEORETICAL FOUNDATION

Motor Vehicle Tax

Motor vehicle tax is one type of tax imposed by local governments, especially provinces, which aims to support and finance various development projects at the local level. This tax has an important role in the local taxation system, as it is one of the main sources of revenue for the provincial government. In the context of the tax object, what is meant by Motor Vehicle Tax is any form of ownership or control of motorized vehicles, both by individuals and legal entities. According to Sirait (2019), this tax object includes all types of vehicles used by the public, such as cars, motorcycles, and other vehicles included in the category of motorized vehicles. Based on the provisions listed in Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution, the arrangements regarding who is responsible for paying this motor vehicle tax have been clearly explained. Motor Vehicle Tax Subjects include individuals or entities that own or control motorized vehicles.

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Regarding the amount of motor vehicle tax rate for private vehicles, there are two categories that are regulated differently. For the first motor vehicle owned by an individual, the tax rate is set in the range of 1% to 2% of the vehicle's selling value. This aims to incentivize people who own their first vehicle, where the rate is not too high, so that it can be more accessible to new vehicle owners. However, for the second and subsequent motor vehicles, the government applies a higher tax rate, which is progressive. The progressive tax rate ranges from 2% to 10%, meaning that the more vehicles a person owns, the higher the tax rate. This progressive tax policy aims to reduce the accumulation of vehicle ownership, especially vehicles that are not used efficiently, as well as to have a positive influence on regional revenues, which will later be used for various development purposes and public welfare. With the provision of progressive tax rates, it is hoped that there will be equity in tax collection, where those who own more than one motor vehicle will pay more taxes, and at the same time, can make a greater contribution to regional development which requires funds for various welfare and infrastructure programs. It can also be a means to regulate the number of vehicles on the road, thereby helping to manage congestion and the environmental impact of motor vehicles.

Taxpayer Compliance

Dewi et al (2020) explain that tax compliance is a situation where taxpayers fulfill all tax obligations and exercise their taxation rights. Tax compliance is defined as an attitude towards the role of taxes which includes cognitive, affective, and conative elements that interact in understanding, experience, and action regarding the meaning and function of the tax itself (Wardani et al., 2017). According to Waluyo (2017) Tax compliance is divided into two types, namely formal and material compliance. Formal compliance occurs when taxpayers carry out their tax obligations administratively in accordance with the provisions of the tax law. Meanwhile, material compliance refers to the fulfillment of substantive tax obligations, namely in accordance with the content and spirit contained in the law.

Taxpayer Awareness

Taxpayer awareness This awareness reflects the readiness of individuals to fulfill the obligation to pay taxes, which is based on conscience and sincerity (Wardani et al., 2017). When people assess that the government has succeeded in carrying out its duties effectively, it can encourage them to be more compliant in paying taxes. The high awareness of taxpayers is directly proportional to their level of compliance, including in the payment of Motor Vehicle Tax (Dewi et al., 2020). Taxpayers who have high awareness will be more disciplined in fulfilling their tax obligations. Previous research has also been carried out including (Dewi et al., 2020), (Ferry & Sri, 2020), (Malau et al., 2021), (Putra et al., 2023a), (2023b), (Widajantie & Anwar, 2020) showing that

there is an influence between taxpayer awareness on taxpayer compliance.

H1: Taxpayer awareness affects motor vehicle taxpayer compliance

Taxpayer Knowledge

This knowledge includes information related to taxation that can be used as a reference for taxpayers in acting, making decisions, and strategizing to carry out their tax rights and obligations (Dewi et al., 2020). The deeper the taxpayer's understanding of taxation, the greater their awareness of tax responsibilities, including the consequences that must be faced if they violate their obligations. This encourages them to pay taxes on time without external pressure (Oktafiyanto & Wardani, 2015). This tax knowledge contributes to the increasing compliance of motor vehicle taxpayers in fulfilling their obligations (Gunawan et al., 2022). A number of previous studies, such as those conducted by (Malau et al., 2021); (Wardani et al., 2017); (Dewi et al., 2020); (Rizal, 2019) confirm that tax knowledge has a positive influence on motor vehicle taxpayer compliance.

H2 : Tax knowledge affects the compliance of motor vehicle taxpayers

Tax Sanctions

Tax sanctions serve as a tool to ensure that the provisions of tax regulations are complied with. In other words, this sanction acts as a deterrent so that taxpayers do not violate applicable tax regulations (Wardani & Rumiyaun, 2017). Firm and consistent tax law enforcement is believed to be able to increase taxpayer compliance, which in turn contributes to an increase in state revenue from the tax sector. Administrative sanctions given to violators aim to prevent unwanted behavior, thereby encouraging a better level of compliance among taxpayers. Research conducted by (Malau et al., 2021), (Wardani & Rumiyaun, 2017) revealed that tax sanctions have a significant influence on motor vehicle taxpayer compliance.

H3 : Tax Sanctions affect the compliance of motor vehicle taxpayers

RESEARCH METHODS

This research is quantitative research. This approach is applied to investigate certain populations or samples, with data collected through research instruments and analyzed statistically or quantitatively. (Sugiyono, 2016). This study uses a quantitative approach to determine whether or not there is an influence between taxpayer awareness, tax knowledge, tax sanctions on motor vehicle taxpayer compliance. The population in the study were motor vehicle taxpayers registered at the Banjarmasin City Samsat I Office, with a total of 102,510 taxpayers. The sample was taken using accidental sampling method, this method is done by selecting research subjects based on ease of access and availability. In accidental sampling, researchers do not choose samples

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randomly or represent the entire population, but only choose subjects that are nearby or the easiest to reach. The number of samples was determined using the slovin formula with a margin of error of 10%. Based on calculations with the slovin formula, the number of respondents in this study were 100 respondents.

This study uses data collection techniques in the form of surveys with instruments in the form of questionnaires. The questionnaire collects responses to statements relating to motor vehicle taxpayer compliance, the level of taxpayer awareness, knowledge of taxes, tax sanctions, and taxpayer compliance. Each variable is measured using a five-point Likert scale, where responses start from the lowest score, “strongly disagree,” to the highest score, “strongly agree”. The data analysis technique used in this research is Structural

Equation Modeling-Partial Least Square (SEM-PLS) with the help of WarpPLS software version 8.0. SEM-PLS analysis is carried out in two stages of evaluation, namely outer model and inner model (Ghozali & Latan, 2015). In the first stage, the outer model evaluation was conducted to assess the validity and reliability of the data. The validity test at this stage includes convergent validity and discriminant validity. The second stage, inner model evaluation, aims to test the hypotheses that have been formulated in the study. Hypothesis testing is done by observing the path coefficient score with a significance of 5%. For hypotheses H1 to H3, if the p value <0.05 then the hypothesis is accepted, if the p value >0.05 on the contrary, the hypothesis is rejected. The operational definitions of the variables in this study can be seen in the table below:

Table 1. Operational Definition of Variables

Variable	Definition	Indicator	Scale
Taxpayer Compliance	Tax compliance is defined as an attitude towards the role of taxes that includes cognitive, affective, and conative elements that interact in understanding, experience, and actions related to the meaning and function of the tax itself (Wardani et al., 2017).	<ul style="list-style-type: none"> • Fulfill tax obligations in accordance with applicable regulations • Taxpayers do not have tax arrears • Pay the tax on time • Taxpayers meet the requirements in paying their taxes • Taxpayers can find out the due date of payment. • Never violate the provisions of the regulation 	Likert 5 Poin
Taxpayer Awareness	Taxpayer awareness refers to a person's readiness to fulfill their obligations to pay taxes, which is driven by conscience and sincerity (Wardani et al., 2017).	<ul style="list-style-type: none"> • Awareness of tax rights and obligations fulfills the obligation to pay taxes • Public trust in paying taxes • Self-drive to pay taxes voluntarily 	Likert 5 Poin
Tax Knowledge	Tax knowledge includes tax information that can be used by taxpayers as a basis for acting, making decisions, and developing specific strategies in carrying out their rights and obligations in the field of taxation (Dewi et al., 2020).	<ul style="list-style-type: none"> • Knowledge of tax functions • Knowledge of payment procedure provisions • Knowledge of tax sanctions • Knowledge of tax payment locations. 	Likert 5 Poin
Tax Sanctions	Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed and / or obeyed, in	<ul style="list-style-type: none"> • Taxpayers know about the purpose of motor vehicle tax sanctions. 	Likert 5 Poin

Variable	Definition	Indicator	Scale
	other words, tax sanctions are a preventive tool (preventive) so that taxpayers do not violate tax norms (Wardani & Rumiyaun, 2017).	<ul style="list-style-type: none"> • The use of severe sanctions is one of the ways to educate taxpayers. • Tax sanctions must be imposed on taxpayers who violate without tolerance 	

Source: Data processed from various articles (2024)

RESULTS AND DISCUSSION

Characteristics of Respondents

The data in the study are primary data using a questionnaire as an instrument. The questionnaire was made online using the help of google form. To collect research data, it is done by distributing questionnaires to respondents

directly. Based on the data collection carried out, there were 100 questionnaires filled in by respondents. Overall the questionnaire is completely filled in so that it can be used as data in this study. The characteristics of the respondents in this study are as follows:

Table 2. Respondent Characteristics

Jenis Kelamin		
Description	Total	Percentage
Male	63	63%
Female	37	37%
Last Education		
Description	Total	Percentage
S2	13	13%
S1	56	56%
D3	7	7%
SMA	24	24%
Jobs		
Description	Total	Percentage
PNS	35	35%
Private Employee	48	48%
Entrepreneur	9	9%
Household	8	8%

Source: Data processed (2024)

Based on the table above, the majority of respondents in this study were male as many as 63 people. The last education of the majority of respondents is S1 as many as 56 people. The majority of respondents' jobs are private employees as many as 48 people..

Evaluasi Outer Model

Outer Model Evaluation Evaluation of the outer model, often referred to as the measurement model, plays an important role in research as a tool to evaluate the validity and

reliability of the constructs used. The outer model testing process includes an assessment of convergent validity, discriminant validity, and reliability. Convergent validity in this measurement model can be seen through the relationship between the indicator (item score) and the construct score it represents. An indicator is said to be valid if it has a loading factor value > 0.5 and an Average Variance Extracted (AVE) value > 0.5. (Ghozali & Latan, 2015). The results of convergent validity testing can be seen in table 4 as follows:

Table 3. Convergent Validity Output

Variables	Code	Loading Factor	Ket
Taxpayer Awareness	X1.1	(0.777)	Valid
	X1.2	(0.896)	Valid
	X1.3	(0.851)	Valid
	X1.4	(0.741)	Valid

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Tax Knowledge	X2.1	(0.711)	Valid
	X2.2	(0.745)	Valid
	X2.3	(0.883)	Valid
	X2.4	(0.860)	Valid
Tax Sanctions	X4.1	(0.897)	Valid
	X4.2	(0.840)	Valid
	X4.3	(0.790)	Valid
	X4.4	(0.905)	Valid
Taxpayer Compliance	Y1.1	(0.797)	Valid
	Y1.2	(0.842)	Valid
	Y1.3	(0.913)	Valid
	Y1.5	(0.861)	Valid
	Y1.6	(0.808)	Valid
	Y1.7	(0.797)	Valid

Source: WarpPLS 8.0 Output, 2024

Referring to the results above, all indicators have a loading factor value above 0.5. This indicates that overall, the statement instruments or indicators used in this study meet

the validity requirements or can be used as reliable research tools.

Table 4. Discriminant Validity Output

Variables	Nilai AVE	Ket
Taxpayer Awareness	0,819	Valid
Tax Knowledge	0,803	Valid
Tax Sanctions	0,860	Valid
Taxpayer Compliance	0,854	Valid

Source: Output WarpPLS 8.0, 2024

Referring to the test data above, it can be concluded that the Average Variance Extracted (AVE) test results for the taxpayer awareness, tax knowledge, tax sanctions and taxpayer compliance variables all have a value above 0.5. This condition indicates that the statement instrument or indicator in this study as a whole has met the criteria for convergent validity. The next test is for the discriminant

validity test, a comparison is made between the AVE square root of each construct and the correlation value between constructs in the model. Good discriminant validity is achieved when the square root of the AVE of each construct is greater than the correlation value with other constructs. (Ghozali & Latan, 2015). The table below displays the results of the discriminant validity test:

Table 5. Discriminant Validity Output

	X1	X2	X3	Y
X1	(0.819)	0.448	0.651	0.577
X2	0.448	(0.803)	0.668	0.493
X3	0.651	0.668	(0.860)	0.450
Y	0.577	0.493	0.450	(0.854)

Source: WarpPLS 8.0 Output, 2024

The results of the discriminant validity test shown above, it can be concluded that the square root of the Average Variance Extracted (AVE) for the taxpayer awareness, tax knowledge, tax sanctions, and taxpayer compliance variables exceeds the correlation value between constructs in the model. This indicates that all indicators in this research variable are valid and suitable for use as research instruments. Thus, the instrument used can be relied upon to accurately

measure the intended construct. The reliability test aims to ensure that the research instrument is accurate, consistent, and precise in measuring the construct under study. One method commonly used to measure reliability is composite reliability and Cronbach's alpha. An indicator is considered reliable if it has a correlation value above 0.6.(Ghozali & Latan, 2015). The results of the reliability test can be seen as follows:

Table 6. Construct Reliability and Validity Output

Variabel	Composite Reliability	Cronbach's Alpha	Ket
Taxpayer Awareness	0.890	0.834	Reliabel
Tax Knowledge	0.878	0.813	Reliabel
Tax Sanctions	0.919	0.881	Reliabel
Taxpayer Compliance	0.942	0.925	Reliabel

Source: WarpPLS 8.0 Output, 2024

The reliability test results can be seen in the table above which can be concluded that all statement indicator items on each research variable show a composite reliability value and Cronbach's alpha of more than 0.6. This shows that each indicator used in this research instrument has met the required reliability standards. Thus, it can be concluded that the instrument can be relied upon to measure the construct under study consistently and accurately.

Inner Model Evaluation

Inner model evaluation is one of the most important stages in a research, which aims to analyze and predict the

relationship between variables that have been proposed previously in the research hypothesis. This process allows researchers to test the strength and direction of the relationship between the variables under study. The results of the inner model testing carried out will be presented in a visual form, in the form of an image that illustrates the relationship between constructs in the research model. One example of the representation of this test can be seen in Figure 1, which illustrates the results of the inner model that has been tested and analyzed:

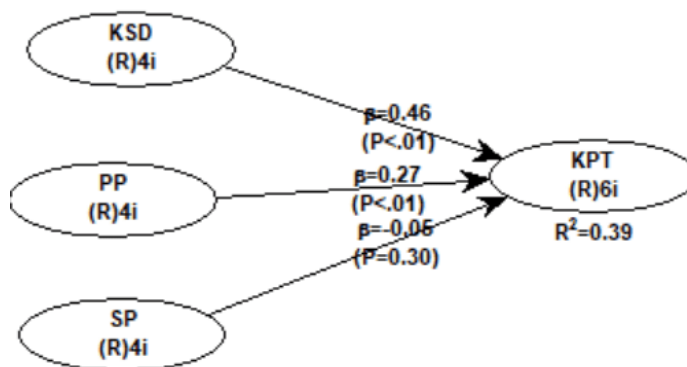


Figure 1. Inner Model Testing Results

Based on the information that can be seen in Figure 1, the r-square value for the motor vehicle taxpayer compliance variable is recorded at 0.39. This figure shows that 39% of the variation or changes that occur in taxpayer compliance in making motor vehicle tax payments can be explained by the three main factors examined in this study, namely taxpayer awareness, tax knowledge, and applied tax sanctions. However, around 61% of the variation is influenced by various other factors that are not included in the scope of this

study. In other words, although awareness, knowledge, and tax sanctions provide a significant influence, there are many other variables that also play a role in influencing taxpayers' decisions to comply with their vehicle tax obligations. For a clearer view of the hypothesis testing results, further information is presented briefly in the table in this section. In this test, a hypothesis is accepted if the p-value obtained is smaller than 0.05, which means that the result is significant with a 95% confidence level or 5% significance level.

Table 7. Hypothesis Testing Results

Variabel	Path Coefficient	p-value	Ket
Taxpayer Awareness	0,459	<0,01	Accepted
Tax Knowledge	0,273	<0,01	Accepted
Tax Sanctions	-0,052	0,30	Rejected

Source: WarpPLS 8.0 Output, 2024

Based on the results presented in the table above, testing is carried out to determine the effect of several variables on taxpayer compliance in paying motor vehicle tax. The first test shows the effect of taxpayer awareness on compliance. In

this case, the path coefficient value obtained is 0.459 with a p-value smaller than 0.01, which means much smaller than 0.05. This indicates a significant relationship between taxpayer awareness and their level of compliance in paying

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motor vehicle tax. Therefore, the first hypothesis, which states that taxpayer awareness affects compliance in paying motor vehicle tax, is accepted as true. If taxpayers assess that the government has succeeded in carrying out its duties effectively, this can be an encouragement for them to comply with their tax obligations. A high level of taxpayer awareness is directly proportional to the increase in their compliance in fulfilling their Motor Vehicle Tax payment obligations. (Dewi et al., 2020). Taxpayers who have the awareness to fulfill the obligation to pay taxes will be more obedient in carrying out their tax obligations. The results of this study support previous research (Dewi et al., 2020), (Ferry & Sri, 2020), (Malau et al., 2021), (Putra et al., 2023a), (2023b), (Widajantie & Anwar, 2020) shows that there is a positive influence on the relationship between taxpayer awareness and taxpayer compliance. Furthermore, testing was carried out to see the effect of tax knowledge on taxpayer compliance. The results of this test show that the path coefficient value obtained is 0.273 with a p-value smaller than 0.01, which means much smaller than 0.05. This indicates a significant relationship between tax knowledge and their level of compliance in paying motor vehicle tax. Therefore, the second hypothesis, which states that taxpayer awareness affects compliance in paying motor vehicle tax, is accepted as true. The broader the taxpayer's understanding of taxation, the greater their awareness of their responsibilities and the consequences that must be faced if they violate these obligations. This encourages taxpayers to make tax payments on time without the need for pressure from other parties. (Oktafiyanto & Wardani, 2015); (Wardani & Rumiya, 2017). Tax knowledge owned by taxpayers can be an important factor in encouraging their compliance to pay Motor Vehicle Tax. With a good understanding, the level of taxpayer compliance tends to increase significantly. (Gunawan et al., 2022), (Oktafiyanto & Wardani, 2015); (Wardani & Rumiya, 2017).. Peneilitian results support previous research, namely (Malau et al., 2021); (Wardani et al., 2017); (Dewi et al., 2020); (Rizal, 2019) tax knowledge has an influence on motor vehicle taxpayer compliance. Finally, a test was conducted to see the effect of tax sanctions on taxpayer compliance. The results of this test show a path coefficient value of -0.052, with a pvalue of 0.30. Since a p-value greater than 0.05 indicates that the result is not significant, the third hypothesis, which claims that tax sanctions have an effect on taxpayer compliance in paying motor vehicle tax, must be rejected. This means that, in this study, tax sanctions do not have a strong enough influence on taxpayer compliance. The absence of the effect of tax sanctions on motor vehicle taxpayer compliance is thought to be due to the currently applicable tax sanctions that are still low, such conditions that the results of this study found no influence between tax sanctions and motor vehicle taxpayer compliance. The results of this study support the results of

previous studies that found no influence between tax sanctions and taxpayer compliance. (Gunawan et al., 2022).

CONCLUSIONS AND SUGGESTIONS

Based on the results of the analysis and discussion previously described, it can be concluded that there is a significant positive influence between taxpayer awareness and tax knowledge on taxpayer compliance in fulfilling the obligation to pay motor vehicle tax. In more detail, this shows that the higher the taxpayer's awareness of the importance of paying taxes and the higher the taxpayer's knowledge related to taxation, the level of taxpayer compliance in paying motor vehicle taxes will tend to increase. This means that these factors play a direct role in encouraging people to be more obedient in fulfilling their tax obligations. Conversely, the existence of tax sanctions in fact does not show a significant influence on their level of compliance in paying motor vehicle taxes. Through the results of this study, it is hoped that it can become a reference material and recommendation for the government, especially SAMSAT Banjarmasin City, regarding the strategic steps that need to be taken in an effort to increase public awareness about the importance of paying motor vehicle taxes and the knowledge of taxpayers. Some steps that can be taken include conducting socialization about taxation which can ultimately increase taxpayer awareness and knowledge. These steps have proven to have a significant impact in increasing the level of taxpayer compliance, which in turn will have an impact on increasing tax revenue for the region.

As a recommendation for future research, it is highly recommended for future researchers to develop this research by adding other variables that have not been explored in this study. This could include external factors that may have a significant influence on taxpayer compliance. For example, researchers could consider variables such as taxpayer socio-economic factors, broader government policies, or environmental aspects that may influence taxpayer behavior in fulfilling their obligations.

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