

# DETERMINANTS OF TAXPAYER COMPLIANCE TEST IN PAYING MOTOR VEHICLE TAX

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## Abstract

As one component of provincial taxes, motor vehicle taxes contribute significantly to local revenues. Properly increasing number of vehicles, the chances of the reception area of the motor vehicle tax sector also increased. However, these opportunities are often not followed by the community as a taxpayer compliance in implementing the obligation to pay taxes. In order to encourage tax compliance are a variety of innovative breakthroughs to optimize revenues from motor vehicle tax has been done by the government of West Nusa Tenggara province. This study aimed to obtain evidence regarding the factors that effect taxpayer compliance in paying taxes on motor vehicles. Some of the independent variables are the socialization of taxation, knowledge of taxations, income tax payers, service tax authorities and tax sanctions and on the other side, the dependent variable is the taxpayer compliance. The population is taxpayer motor vehicles registered in SAMSAT Mataram. Samples were taken using incidental method of non-probability sampling. The sample size is calculated by the Slovin formula, which produces 100 respondents. Data were analyzed by multiple linear regression. Results showed that simultaneously, socialization of taxation, knowledge of taxations, income taxpayer, service tax authorities, tax sanctions and interaction between knowledge of taxations and socialization of taxations significantly effect on motor vehicle tax compliance. Next, partially knowledge of taxations, service tax authorities, and tax sanctions, positive and significantly effect on taxpayer compliance, while socialization of taxation and income taxpayers are also not significantly positive effect on taxpayer compliance. Lastly, socialization of taxation is not a moderating variable in the relationship between knowledge of taxation and taxpayer compliance. The result showed that the socialization of taxation has not been able to independently to effect taxpayer compliance. This is an important note to the Department of Revenue as tax authorities and leading sector through an office reception area SAMSAT to further improve the socialization of taxation with more effective methods, that information and the message can be received and well understood by taxpayers, so it motivates taxpayers to be more obedient to pay taxes on motor vehicles.

**Keywords:** Compliance Taxpayer, Tax Socialization, Knowledge of Taxation, Service Tax Authorities, Tax Sanctions

## 1. Introduction

As an integral part of national development efforts, essentially regional development is a planned effort to increase the capacity of local government in order to create a reliable and professional capability in providing services to the public. Regional development is also part of the ability to manage the resources of the regional economy that contributes to the local revenues to finance government and regional development for the public welfare.

In the implementation of broad local autonomy, real and responsible, then the financing and development for the region are derived from local revenue (PAD), especially those stemming from local taxes need to be optimized so that the independence of the region can be realized. one of the income sources provincial and / or city / county that is used to finance the implementation of the regional authority is a local tax. Local tax is projected as one of the pillars of independent income sources that will be a source of funding for local governments in developing the region (Pratama in Barus, 2016). This was in line with the implementation of local autonomy which authorizes for the autonomous regions to organize, regulate and administer their own local authority with the approval of the central government, so that almost all regions in Indonesia seeks to explore the potential of local revenue through local taxes.

In the scope of the Provincial Government of West Nusa Tenggara (NTB), after the enactment of Undang-undang Nomor 28 Tahun 2009 on Local Taxes and Levies, the Local Revenue Management Policy intended to raise revenue through local revenue (PAD). Based on Audit Reports on Financial Statements NTB Provincial Government for Fiscal Year 2015, the total of actual local revenue in fiscal year NTB is worth Rp 1.372.661.567.125,26, local taxes contributed Rp 1010.655.242.476.00 or 76 63%. In quantitative terms, the realization digit show that local taxes contributed significantly in acceptance PAD of NTB Province.

Motor vehicle tax is one of the local tax which has significant potential and contributes significantly in the local revenue. As a leading sector in local revenue, Dispenda of NTB Province along with the associated elements, namely the Police and Insurance Prog through the Office of the Joint Administration System Manunggal under One Roof (SAMSAT) spread across the districts / cities in

NTB has conducted numerous innovative breakthroughs to optimize revenue from local taxes in particular from motor vehicle tax. Efforts to optimize local tax is through inventories object data motor vehicle, in particular a vehicle outside the region, the service of Samsat roving the sub-districts and village / sub throughout Nusa Tenggara Barat and service drive-thru and weekend service in the Office of Dispenda NTB province in order to accelerate and service closer to the public / taxpayers. But the fact is, that potential to date have not attempted to the fullest. By 1.4 million units number of motor vehicles registered in the Dispenda Province, just 34 percent of that is absorbed or active paying taxes. That means, there are approximately 500 thousand more taxpayer motor vehicle at NTB which not paying taxes (<http://www.radarlombok.co.id> \_ 23.11.2016).

Although every year the volume of vehicles has always a highly significant increase, but the increase often not followed by people's awareness in implementing obligation to pay taxes. This is certainly not in line with efforts to optimize local revenue harvesting in particular of PKB. This phenomenon is presented in Table 1 below that showed the number of taxpayers PKB has and has not / did not carry out the tax obligations on the Joint Office SAMSAT Mataram.

**Table 1**  
**Number of Taxpayers Conducting Obligation Pay the Motor Vehicle Tax**  
**at SAMSAT Mataram Office Year 2012-2015**

Year	Number of Motor Vehicles	taxpayer who conducted the obligation	taxpayers who did not conduct the obligation	
			Number	%
2012	237.140	109.709	127.431	53,73
2013	260.763	120.219	140.544	53,89
2014	261.933	117.338	144.595	55,20
2015	270.554	124.423	146.131	54,11

*Source:* Dinas Pendapatan Daerah Provinsi NTB, 2016 (Data processed)

Based on Table 1, it appears that the number of motor vehicles registered in Mataram License Bureau has increased every year from 2012 to 2015. However, This increase is not offset by the number of owners of motor vehicles as a taxpayer who obediently in fulfilling its obligations to pay the CBA. The condition indicates the factors that influence taxpayer compliance. When these factors did not available on the service, then the taxpayer chose to ignore compliance. It becomes important to be studied in order to optimize acceptance of PKB in NTB province.

Compliance in terms of taxation is a discipline which owned by the taxpayer to fulfill their obligation field of taxation in accordance with the legislation applicable (Fronzoni in Cahyadi and Jati, 2016). Tax compliance can be affected by several factors, including socialization of taxation knowledge of taxation, income taxpayers, service tax authorities and Tax sanctions. The results of research Palil (2013), Susilawati and Budiarta (2013), Zakiya, et al. (2014), Ananda (2015), Oladipupo and Obazze (2015) and Ilhamsyah, et al. (2016), states that knowledge of the taxation affects to compliance paying taxes. The higher level of a taxpayer's knowledge, the easier it is for them to understand the tax regulations that be encourage taxpayers to fulfill taxation obligation, but results of research Amrul (2012) and Andinata (2014) states otherwise. Socialization of taxation declared to have effect in increasing tax compliance (Dharma and Suardana, 2014), but research of Yogatama (2014) and Barus (2016) revealed that the socialization of taxation has no significant effect on tax compliance. The result of research Tyas (2013) showed that simultaneous and partial gross income or earnings positive and significant effect on the tax payment compliance, while Musthofa's research (2011) found that income has no effect on tax compliance; The attitude of taxpayer with the service tax authorities have a significant positive effect on tax compliance (Zakiya, et al, 2014 and Yogatama, 2014), but the research result of Amrul (2012), Andinata (2014) and Ananda (2015) stated that the quality of tax services no significant affects on tax compliance; The research result of Doran (2009), Putri and Jati (2012), Susilawati and Budiarta (2013), Ananda (2015), and Ilhamsyah, et al., (2016) state that the assertive penalty taxes will impact on increasing tax compliance; but by contrast in research results of Amrul (2012), Zakiya, et al. (2014), and Andinata (2015) which stated that the tax penalty have no effect on level of tax compliance.

This research is the development of research Ilhamsyah, et al (2016) who use knowledge and understanding of the taxpayer on tax laws, taxpayers awareness, quality of service and Tax sanctions as independent variables. The difference, in this study did not include variables taxpayer consciousness and replace them with other variables, namely income tax payers as well as adding an independent variable are socialization of taxation. In addition, the socialization of taxation as a moderating position in the relationship between knowledge of taxation on tax compliance is also a novelty in this research.

Based on facts in the field phenomenon and the phenomenon of previous empirical studies, it is necessary to conduct research on the effects to taxation socialization of taxation, knowledge and understanding of the tax laws, income tax payers, service tax authorities and tax sanctions on tax compliance in particular PKB. This study will examine the effect of taxation socialization, knowledge of taxation, income tax payers, service tax authorities and tax sanctions on tax compliance vehicles. In addition, this research also examine socialization of taxation as`moderation variable toward knowledge of taxations variable to effect variable tax compliance of motor vehicle

## **2. Theoretical Framework and Hypothesis Development**

### *2.1. Socialization of Taxation*

Socialization of taxation is the effort made the tax authorities to give knowledge, guidance, and understanding to someone in this case the taxpayer on everything about taxation. Based on the social learning theory, the process of strengthening individuals or reward provided positive stimulus to behave according to the model. Socialization of taxation will provide an understanding of taxpayers regarding the procedures, regulations, and Tax sanctions. With knowledge and understanding owned going to give a positive stimulus to the taxpayer for more obedient in fulfilling the tax obligations. According to Surat Edaran Nomor SE – 22/PJ/2007 on the implementation of the public socialization can be made through: call center taxes, education, internet, tax collectors, television and classified ads. Dharma and Suardana Research (2014) and Yogatama (2014) stated that the socialization of taxation positive and significant effect on tax compliance, namely if socialization is done intensively and effectively by the tax authorities. Based on the theoretical study and the results of previous research, the first hypothesis in this study was formulated as follows:

**H1** : *Socialization of taxation has positive effect on tax compliance motor vehicle*

### *2.2. Knowledge of Taxation*

Attribution theory stated that behavior caused internally is behavior that believed to be under the control of the individual's own personal or come from internal factors such as personality trait, awareness and ability of. Based on this theory, ability of taxpayers to understand more about taxation

are internal factors that can affect the perception of taxpayers to making decisions regarding tax compliance behavior, whether to compliant to or not to implement tax obligations. Knowledge is the property of or the contents of the human mind (internal) which is the result of the human effort to know, Nashrulloh (2009).

Knowledge of taxation is closely related to the understanding of taxpayers to the tax laws, that means taxpayers in understanding the tax laws that already exist (Hardiningsih, 2011). Taxpayers who have a high knowledge about taxation and understand about the tax laws would tend obediently to pay appropriate tax rules that applicable in the the taxation law. While taxpayers not understand about tax regulation will likely not obedient for pay the tax.

Research conducted by Zakya, et al. (2014) and Ananda (2015), revealed that the knowledge of tax positive effect on tax compliance of taxpayers treasurer and Land and Building Tax. It showed that the higher the knowledge that the higher the tax compliance. Based on theoretical study and the results of previous research, the second hypothesis is as follows:

**H2 :** *Knowledge tax has positive effect on tax compliance motor vehicle*

### *2.3. Income Taxpayers*

In attribution theory is explained that caused internally behavior that is behavior that believed to be under the control of the individual's own personal or come from internal factors such as personality traits, awareness and ability. Earnings by Mardiasmo (2009) were every additional economic capability received or accrued by the taxpayer, whether originating from Indonesia and outside Indonesia, which can be used for consumption or for increase the wealth of the concerned taxpayer, by whatever name and form. Based on these definitions, the taxpayer significant disposable income is assumed to have been able fulfill all the needs of life and be more obedient in paying taxes because it is considered financially able so that the forcing the taxpayer to have to sacrifice some income or wealth / money (sacrifice of income) for pay the tax (Devano and Rahayu, 2006: 120)

The results of research Tyas (2013) and Ananda (2015) indicate that income or earnings positive and significant effect on the tax payment compliance. It is probable caused due threat of financial sanction which considered more burdensome for low-income groups of tax payers so they will be compelled to obey in paying taxes.

Based on theoretical study and the results of previous research, the third hypothesis is formulated as follows:

**H3** : *Income tax payers has positive effect on tax compliance motor vehicle*

#### 2.4. *Services Tax Authorities*

Tax compliance in fulfilling its obligations depend on how tax officers in providing services to taxpayers. Social learning theory considered relevant to explain the relationship between the perception of the taxpayer to services provided by the tax authorities and taxpayer compliance itself. A taxpayer will obedient if he had direct experience of the services provided by the tax authorities to the taxpayer and the tax money can contribute towards development. If the services provided by tax officer is satisfactory, then the next a taxpayer would pay attention (attentional) with the services provided. The attention of the process will give rise to the next process is to remember and act. Therefore the attitude of tax officers were cooperative, equitable, honest, give informations and facilities, and did not disappoint will motivate taxpayers to obedient fulfilling tax obligations.

Devano and Rahayu (2006: 8) explained that tax authorities (tax officers) as government officials in the field of taxation is obligated serve taxpayers well in helping to administer or prepare all the needs of taxpayers. Empirical research conducted Yogatama (2014) and Andinita (2015) shows the results that service the tax authorities have a positive and significant effect on tax compliance.

Based on arguments and research results tedahulu, the fourth hypothesis is formulated as follows:

**H4** : *Services the tax authorities has positive effect on tax compliance motor vehicle*

#### 2.5. *Tax sanctions*

In social learning theory stated that one of the social learning process is a process of strengthening (reinforcement) (Bandura in Jatmiko, 2006). Strengthening process is a process where individuals are provided a positive stimulus or reward in order that behaves according to the model, where the rewards are referred to in the context of this research is Tax sanctions. The statement indicates that social learning theory is relevant for explain the behavior of taxpayers in fulfilling the tax obligations when linked with Tax sanctions. Taxpayers will fulfilling the tax obligations when it considers that the Tax sanctions will be more detrimental (Jatmiko, 2006). Accordingly, the more firmly

the existing sanctions will have an impact on increasing tax compliance and motivate taxpayers to behave more obedient in implementing his tax obligations.

Research conducted Putri and Jati (2012) proved that a significant effect of Tax sanctions on tax compliance. Similarly, research Ananda (2015) and Ilhamsyah, et al. (2016) also indicates that the attitude of the taxpayer to the Tax sanctions has positive effect and significant on tax compliance. Based on theoretical study and the results of previous research, the fifth hypothesis in this study are:

**H5 :** *Tax sanctions has positive effect on tax compliance motor vehicle*

#### *2.6. The Interaction between Socialization of Taxation with Knowledge of Taxation*

Based on theory of planned behavior, in one of its categories that normative beliefs explained that a person would have any intention for behave if they have beliefs about the normative expectations of others that reference and motivated to meet these expectations. Based on this theory, the socialization of taxation is given by the tax authorities could be a motivation for tax payers to improve knowledge and understanding of taxation and its laws. Knowledge of taxation affects how obedient taxpayers in fulfilling the tax obligations. However, the extent of the taxpayer's knowledge also depends on the intensity and quality of information provided by the tax authorities through socialization activities. The higher the intensity and quality of information provided by the tax authorities, the taxpayer's knowledge and understanding of taxation will be increased, so that motivate taxpayers to be obedient in fulfilling the tax obligations.

In this research, socialization of taxation acted as a moderating variable, which is thought to strengthen the relationship between the knowledge of taxation with tax compliance, that is expected to motivate taxpayers to fulfill their obligation pay the tax. Based on arguments that have been described above, the sixth hypothesis is:

**H6 :** *The interaction between socialization of taxation with knowledge of taxation has positive effect on tax compliance motor vehicle*



### 3. Research Method

#### 3.1. Types of research

Type of research that used in this study is explanatory research with a quantitative approach. The main reason choosing the type of explanatory research is to examine how the effect of socialization of taxation, knowledge of taxation, income tax payers, service the tax authorities and sanction of tax as an independent variable and taxpayer compliance in paying motor vehicle tax as the dependent variable either simultaneously or partially, as well as for examine whether the socialization of taxation could moderate the relationship between the knowledge of taxation on tax compliance in paying taxes on motor vehicles.

#### 3.2. Population and Sampel

The population in this research is the taxpayer motor vehicle registered in Mataram SAMSAT office up to 2015, the a number of 270.554 of taxpayers. Sampling was done by incidental sampling method that is anyone who accidentally / incidentally met with the researcher may be used as a sample, if it is deemed suitable as a data source (Sugiyono, 2016: 67). Sample is determined by using the formula Slovin, in order to obtain a sample of 100 respondents taxpayer motor vehicle. Technique data collecting by distributing questionnaires to taxpayers registered motor vehicle and are being pay PKB in Mataram SAMSAT office.

The study population consisted of individual taxpayers who paying taxes on motor vehicle at the SAMSAT Mataram. The study use an accidental sampling tehcnique, and uses questionnaires as an instrument to collect data by spreading it to the taxpayers who come to the tax office (SAMSAT Mataram). Therefore, the sample size with a margin of error of 10 % is:

$$n = \frac{270.554}{(1 + 270.554(0.1)^2)} = 99,96 \text{ rounded to } 100$$

The objects of this study are socialization of taxation, knowledge of taxation, income tax payers, service tax authorities and tax sanctions as the independent variable and on the other side the dependent variable is the taxpayer compliance. Variable measurement using a Likert scale with scale choices are 1 (strongly disaggre), 2 (disagree), 3 (less agree), 4 (agree), 5 (strongly agree).

### 3.3. *Measurement and Operational Definition of Variables*

#### 1. Tax Compliance

Tax compliance is a state of taxpayer in fulfilling all tax obligations and implement the its taxation rights (Nurmantu, 2005: 148), which consists of formal compliance and material compliance. Formal compliance is a situation in which taxpayers fulfilling tax obligations formally in accordance with the provisions in the regulation of taxation, while the the material compliance, is a condition in which taxpayer is substantially or essentially fulfilling all material provisions the tax that is according to the contents and soul of the taxation law , Acceptance and state tax revenues would increase if the level of tax compliance in paying higher of tax.

This variable was measured by using the indicators adopted and developed from questionnaires / research Ananda (2015) that is: (1) Paying taxes on time; (2) Paying taxes without any coercion; (3) Compliance to obligations of the taxpayer; (4) Compliance to the Tax sanctions.

#### 2. Socialization of Taxation

Socialization according to Big Indonesian Dictionary is an effort to popularize something to be known, understood, internalized by the public. According to Rohmawati, et.al (2013), the socialization of taxation is the effort made by the Director General of Taxation to give a knowledge (understanding, informations, and guidance) to the public and particularly taxpayers in order to know about all things on taxation rules and procedures for either taxation through appropriate methods. With the socialization of, the taxpayer will be expected to acquire knowledge and understanding of the taxation.

This variable was measured by using 4 (four) indicators have been developed from research Yogatama (2014) as follows: (1) Extension and discussion; (2) The information directly from officers to the taxpayer; (3) Information about the tax agency's website via the internet or collector; (4) The tax information through the mass media (newspapers, magazines, journals or of public service ads on television).

#### 3. Knowledge of Taxation

According to Widodo (2010: 18), the taxpayer who has more knowledge about the tax would have a positive attitude toward tax compliance compared with those with low knowledge. Knowledge of taxations is the ability of a taxpayer to understand the tax laws be it about the tax rate they will pay, as

well as tax benefits that would be useful for their lives. Taxpayers who are knowledgeable about taxes, consciously obedient because knowing the benefits of paying the tax that will ultimately they enjoy.

This variable was measured by using a 4 (four) indicators developed from research Ananda (2015), consists of: (1) Knowledge of the taxpayer against the tax function; (2) Knowledge of taxpayer against the tax rules; (3) Knowledge of the taxpayer about pay the tax ordinances; (4) Knowledge of the taxpayer about the tax rate.

#### 4. Income Taxpayers

Earnings by Mardiasmo (2009) were each additional economic capability received or obtained by the taxpayer, whether originating from Indonesia and outside Indonesia, which can be used for consumption or to increase the wealth of the taxpayer, by whatever name and form. According to the Secretary of the Chamber of Commerce, as quoted Soemitro (1988: 299) states that the public will have no difficulty in fulfilling obligation to pay the tax if the value to be paid was still below the actual income they earn on a regular basis.

This variable is measured using indicators developed from research Musthofa (2011), are: 1) The income level of the taxpayer; (2) The taxpayer agreed taxes imposed values; (3) Compliance and income tax payers; (4) The level of income and taxes.

#### 5. Services Tax Authorities

Service is the way of someone to help, administer, provide or prepare all the needs that a person needs. In Jatmiko (2006) stated that the tax authorities is tax officers. From both the statement, the service tax authorities can be interpreted as a way to help take care of the tax officer or prepare all the required needs of taxpayers around the issue of taxation. Devano and Rahayu (2006: 8) explained that the tax authorities (tax officer) as government officials in the field of taxation is obliged to serve taxpayer as much as you to help administer or prepare all the required purposes taxpayer.

This variable was measured by using five (5) indicators developed from research Ananda (2015), are: 1) Tangible, is the ability of a company within a demonstrate its existence to external parties include physical facilities, equipment and the equipment used (technology), as well as the appearance employees; 2) Reliability, is the company's ability to give service as promised accurate and reliable; 3) Responsiveness, is the willingness to help and provide a fast and accurate service to the customers, with

a clear information delivery; 4) Assurance, is knowledge, courtesy, and the ability of an organization's employees to gain confidence of the customers to the company; 5) Empathy, which gives a genuine concern and is individualized to consumers by striving to understand his wishes.

#### 6. Tax Sanctions

Sanctions are an act in the form of punishment given to person who violated the rules or laws and regulations. The sanctions is required in order that rules or laws are not violated. Tax Sanctions constitute a guarantee that the provisions of tax legislation (taxation norms) will be followed / adhered / be obeyed or a prophylactic (preventive) so that the taxpayer does not violate the norms of taxation (Mardiasmo, 2009: 57). Taxpayers will fulfill tax payments when looking at Tax Sanctions would be more detrimental (Jatmiko, 2006). The higher or the severity of the sanction, the more detrimental to taxpayer.

This variable was measured by using five (5) indicators developed from research Ananda (2015), are: 1) Sanctions and penalties; 2) Sanctions burdensome; 3) Rate / amount of the fine for each month; 4) Delay in.

#### 3.4. Data Analysis Technique

Data were analyzed by Multiple Linear Regression models including measurement of the coefficient or various of the sample statistic and hypothesis testing population through simultaneous partial test and test that used the sample statistics. Before testing the hypotheses, is required validity and reliability of data and assumptions of classical test for the feasibility of the model / accuracy of the model. Measurement and testing are assisted with SPSS statistical software (statistical product and service solution).

Multiple linear regression model to be estimated is as follows::

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_1X_2 + e$$

description :

Y	= Tax compliance
a	= constanta
X1	= socialization of taxation
X2	= knowledge of taxation
X3	= income taxpayers
X4	= the tax authorities services
X5	= tax sanctions

X1X2 = the interaction between socialization of taxation with knowledge of taxation  
b<sub>1</sub> – b<sub>6</sub> = regression coefficient  
e = error (residual confounding variables)

## 4. Results

### 4.1. Data Research

Number of questionnaires distributed were 100 questionnaires. From all questionnaires distributed, totaling 100 questionnaires were returned (100%). The high rate of return (response rate) of 100% is, because the questionnaires were distributed directly to the respondents at the time of tax filing SAMSAT office Mataram. Distribution process to collect questionnaires (data) is carried out for 1 (one) week, which began on March, 29 to April, 4 2017.

### 4.2. The Data Validity of Test Results

In this research, the number of samples obtained by 100 respondents so that degree of freedom (df) obtained 98 with a significance level of 0.05 ( $\alpha = 5\%$ ), in can be  $r_{\text{table}} = 0.197$ . Based on the validity of the test results using SPSS 17, all items of questions from each of the variables in this research are valid ( $r_{\text{count}} > r_{\text{tables}}$ )

### 4.3. The Data Reliability of Test Results

Reliability test that is used in this research is Cronbach's Alpha technique with SPSS for windows 17. The questionnaire is said to be reliable if the value of Cronbach's Alpha above 0.60 (Sekaran, 1992: 287). Reliability test results showed that the value of  $r_{\text{count}}$  or Cranbach's alpha values for all of these questionnaires on each variable are larger than 0.6. Therefore, all the instruments used in the this research are reliable.

### 4.4. Normality Test Results

The result of regression residuals normality through the Kolmogorov-Smirnov test showed p value of 0.443 larger than 0:05. It can be concluded that the regression residuals are normally distributed or meet the assumptions of normality.

**Tabel 2**  
**Normality Test Results**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
Normal Parameters <sup>a,b</sup>	N	100
	Mean	.0000000
	Std. Deviation	1.01966745
Most Extreme Differences	Absolute	.086
	Positive	.086
	Negative	-.086
Kolmogorov-Smirnov Z		.865
Asymp. Sig. (2-tailed)		.443

a. Test distribution is Normal.

b. Calculated from data.

*4.5. Test Results Heterocedastisity*

Heterocedastisity test conducted through Glejser test by means regressing all the dependent variable of the regression residual value. Criteria for decision-making is based on the significant value of t-test, if sig. t-count is greater than 0.05, it can be concluded there are no issues in the regression model Heterocedastisity produced. Heterocedastisity test results showed sig. T-count for all of the dependent variable is larger than 0.05. Based on the comparison of these values, it can be concluded that all the dependent variable does not contain the problem heterocedastisity (Table 3).

**Tabel 3**  
**Test Results Heterocedastisity**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.797	4.074		-.687	.494
	X1	.197	.187	.758	1.054	.295
	X2	.114	.204	.379	.559	.577
	X3	-.017	.034	-.068	-.509	.612
	X4	.023	.022	.173	1.045	.299
	X5	.044	.037	.158	1.187	.238
	X1X2	-.010	.009	-1.460	-1.143	.256

a. Dependent Variable: RES\_2

#### 4.6. Test Results Multicollinearity

Multicollinearity regression can be detected using the VIF and the value of Tolerance. A good regression model should be free from multicollinearity problems. regression models were free from multicollinearity problems require VIF is less than 10 and more than 0.01. Multicollinearity test results showed VIF all less dependent variable 10 and the value of Tolerance is more than 0.01 (Table 3). Therefore it can be concluded that each dependent variable free from interference multicollinearity.

**Tabel 4**

#### **Test Results Multicollinearity**

#### **Coefficients<sup>a</sup>**

Model	Collinearity Statistics		
	Tolerance	VIF	
1	X1	.430	2.326
	X2	.330	3.034
	X3	.583	1.715
	X4	.353	2.830
	X5	.570	1.755

a. Dependent Variable: Y

#### 4.7. Hypothesis Test Results

Hypothesis was tested using multiple linear regression model to obtain a comprehensive picture of the effect of socialization taxation, knowledge of taxation, income tax payers, service tax authorities and tax sanctions on tax compliance motor vehicles carried out with the help of software SPSS (statistical product and service solution) version 17.

**Table 5**  
**Results of Multiple Linear Regression Analysis**

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-4.555	6.371		-.715	.476
X1	.178	.292	.182	.612	.542
X2	.646	.320	.567	2.020	.046
X3	.078	.053	.081	1.466	.146
X4	.110	.035	.216	3.148	.002
X5	.178	.059	.167	3.035	.003
X1X2	-.004	.014	-.136	-.258	.797

a. Dependent Variable: Y

According to the table above, the multiple linear regression equation of the research model and the answer to every hypothesis is as follows:

1. The Multiple Linear Regression Equation

$$Y = -4,555 + 0,178X1 + 0,646X2 + 0,078X3 + 0,110X4 + 0,178X5 - 0,004X1X2 + e$$

2. Hypothesis 1

Socialization of taxation has not significant effect on tax compliance. This hypothesis is evidenced by the acquisition value  $t_{\text{count}}$  equal to 0.612 smaller than  $t_{\text{table}}$  value of 1.98, a significant value of 0.542 and the error rate (alpha) of 0.05, so the decision is accepting  $H_0$ .

3. Hypothesis 2

Knowledge of taxation have significant effect on tax compliance. This hypothesis is evidenced by the acquisition value of  $t_{\text{count}}$  equal to 2.202 larger than  $t_{\text{table}}$  value of 1.98, a significant value of 0.046 and the error rate (alpha) of 0.05, so the decisions are rejecting  $H_0$  and accepting  $H_a$ .

4. Hypothesis 3

Income taxpayers has no significant effect on tax compliance. This hypothesis is evidenced by the acquisition value of  $t_{\text{count}}$  of 1,466 is smaller than  $t_{\text{table}}$  value of 1.98, a significant value of 0.146 and a margin of error (alpha) of 0.05, so the decision is accepting  $H_0$ .



5. Hypothesis 4

Service tax authorities have significant effect on tax compliance. This hypothesis is evidenced by the acquisition value of  $t_{\text{count}}$  equal to 3.148 larger than  $t_{\text{table}}$  value of 1.98, the significant value of 0.002 and the error rate ( $\alpha$ ) of 0.05, so the decisions are rejecting  $H_0$  and accepting  $H_a$ .

6. Hypothesis 5

Tax Sanctions have significant effect on tax compliance. This hypothesis is evidenced by the acquisition value of  $t$  count equal to 3.035 larger than  $t_{\text{table}}$  value of 1.98, a significant value of 0.003 and the error rate ( $\alpha$ ) of 0.05, so the decision are rejecting  $H_0$  and accepting  $H_a$

7. Hypothesis 6

The interaction between socialization of taxation with knowledge of taxation have no significant effect on tax compliance. This hypothesis is evidenced by the acquisition value of  $t$  count equal to 0.258 smaller than  $t_{\text{table}}$  value of 1.98, a significant value of 0.797 and the error rate ( $\alpha$ ) of 0.05, so the decision is accepting  $H_0$ .

4.8. *Results Feasibility Test Model (Simultaneous Test)*

Based on the results of a simultaneous test (Test F) obtained the F-count value of 85.3 larger than F table of 2.25 ( $\alpha = 0.05$ ,  $DF_1 = 6$ ,  $DF_2 = 93$ ) with a significance of  $0.000 < 0.05$ , so the decision taken is rejecting  $H_0$  and accepting  $H_a$ . Based on these results, it means that simultaneously the variables of socialization taxation, knowledge of taxations, income taxpayers, service tax authorities, tax sanctions and interaction between socialization taxation with knowledge of taxation variables have significant effect on taxpayer compliance.

4.9. *Test Results of Coefficient Determination (Adjusted R<sup>2</sup>)*

The coefficient of determination ( $R^2$ ) essentially measures how away the model's ability to explain the variations in the dependent variable. Coefficient of determination is between 0 (zero) and 1 (one). The coefficient of determination on multiple linear regression refers to the value Adjust R-Square.

**Table 6**  
**Results of Coefficient Determination (Adjusted R<sup>2</sup>)**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.920 <sup>a</sup>	.846	.836	1.05205

a. Predictors: (Constant), X1X2, X5, X3, X4, X2, X1

b. Dependent Variable: Y

Based on the table above, it is known R<sup>2</sup> value of 0.836. It showed that the contribution of the effect the independent variable on the dependent variable was 83.6%. While the remaining 16.4% is affected by other variables not included in this regression model.

#### 4.10. Discussion

The results of the research have some important matters that ought to be discussed further. *First*, basically various forms of taxation socialization activities have been conducted by Dispenda NTB province as the tax authorities and the leading sector in local revenues along with other relevant institutions. However, the results showed that these efforts do not affect the motor vehicle tax compliance. It is probably due to delivery of material socialization is limited to such basic things as the function and benefits of paying taxes generally. Socialization of taxation will be better targeted if the material presented includes the tax regulations or laws applicable or will be enacted, and more on how the system of tax collection and taxation sanctions are applied. It is possible to be an effect on tax compliance in implementing its obligations. In addition, improvements in the services provided by the tax authorities in the payment process of PKB also indicated that in the absence socialization, the taxpayer will obediently implement the tax obligations. *Second*, studies show that the Taxpayer's income did not affect the motor vehicle tax compliance. Based on the nature the imposition, motor vehicle taxes, including taxes objective, namely tax levied by the object, without regard to the state of being taxpayers, so how much income you have, every taxpayer motor vehicle has the same obligation in both quantity and timeliness of payments PKB. *Third*, based on the theory of planned behavior, in one of its categories, namely normative beliefs explain that a person would had the intention to behave

in if they have beliefs about the normative expectations of others and are motivated to meet these expectations. Referring to the theory, the socialization taxation given by the tax authorities can be a motivation for tax payers to improve knowledge and understanding of taxation and laws. But the results of this research proved that the interaction between socialization taxation with knowledge of taxations has no effect on tax compliance. Socialization of taxation that conducted not actually gives motivation for improvement of knowledge taxpayers on tax compliance. This is possible because the taxpayer does not understand the material socialization provided by the tax authorities or the socialization may merely routine along with other relevant institutions Dispenda, which the taxpayer is still running the activities of as usual. It means that socialization of taxation conducted for this is still less than the maximum and have a major impact on tax compliance vehicles.

## **5. Conclusion, Implication and Limitation**

### *5.1. Conclusion*

The conclusion that can be summarized from the research is the answer to the problem formulation that has been formulated previously. The conclusion of this research is the knowledge of taxation, service tax authorities and tax sanctions significantly affect the taxpayer compliance, whereas socialization of taxation and Taxpayer's income, did not affect the motor vehicle tax compliance. Interaction socialization of taxation with knowledge of taxation also had no effect on tax compliance. It means that socialization of taxation are not able to moderate the effect of knowledge taxation of on tax compliance.

### *5.2. Implication*

The implications from these results are more focused on managerial policy that includes the importance of socialization from the tax authorities to the taxpayer. Dispenda as tax authorities together with the Police and Insurance of Jasa Raharja incorporated in SAMSAT scattered throughout the city / county still have to improve socialization of taxation with more effective methods, so as to generate awareness and understanding be better for taxpayers. Socialization of taxation also has not been able to moderate the effect from knowledge of taxation on tax compliance. It means, need to pay attention

from the Regional Revenue Office, that socialization has not contributed significantly against the efforts to improve tax compliance

### 5.3. Limitation

Limitations of this research is only examined taxpayer motor vehicle in the city of Mataram. For the next researcher expected to be even better if you expand the sample. Besides adding other variables that may possibly affect motor vehicle tax compliance, such as variable taxpayer awareness, desire to pay taxes and the perception of taxpayers about the tax benefits.

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