THE INFLUENCE OF AWARENESS, MORAL OBLIGATIONS, TAX ACCESS, SERVICE QUALITY AND TAX SANCTIONS ON TAXPAYER COMPLIANCE IN PAYING MOTOR VEHICLE TAX

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Abstract

This research aimed to get empirical evidence about the influence of awareness, moral obligation, access tax, quality of service, and tax penalties on taxpayer compliance in paying motor vehicle tax in Banyumas district. The theory used is the Attribution Theory. The population in this research are all taxpayers' two-wheelers and three-wheelers motor vehicle registered in the office of UPPD Banyumas district until 2017 that as many as 501.400 vehicles. The samples used of 100 respondents was calculated based on the formula Slovin of sampling convenience. The data collected by the survey method through a questionnaire. The data analysis technique used in this research is multiple linear regression. The results showed that awareness, a moral obligation, quality of service, and tax penalties have a positive effect on taxpayer compliance in paying motor vehicle tax. Furthermore, the variable of access taxes is positive effect but statistically not significant on taxpayer compliance in paying motor vehicle tax.

Keywords: *awareness, moral obligation, tax access, quality of service, tax penalties, taxpayer compliance, motor vehicle tax.*

INTRODUCTION

The tax sector is a sector that contributes the most to all state revenues compared to other revenue sources. In Indonesia, itself is known for various types of taxes, one of which is Regional Tax. Motor Vehicle Tax is one of the provincial taxes that has considerable potential in obtaining sources of Regional Original Income (PAD) to finance the development of the province.

The agency that handles motorized vehicle tax payments in the province of Central Java is the Central Java Regional Revenue Management Agency (BPPD) through the Joint Office of the One-Integrated Administration System (SAMSAT). In the area of Banyumas District, there is 1 (one) UPT namely the Tax Service Unit Daerah (UPPD) located in Purwokerto, which is tasked with managing local tax services, especially Motor Vehicle Tax, which contributes significantly to local revenue.

The growth of motorized vehicles in Indonesia is swift, both four-wheeled and two-wheeled. Likewise the growth of motorized vehicles in Banyumas District, which from year to year the number of units has always experienced a very high increase, especially in motorized vehicles of two wheels and tricycles. A large number of motor vehicle taxpayers does not guarantee that the number of taxpayers who pay taxes will also be significant. The crucial problem that is often faced by each region regarding tax collection, namely the amount of arrears or the number of those who do not pay their taxes from year to year will undoubtedly increase. Table 1 below shows the delinquency problems faced in Banyumas District:

Table 1. Tax Arrears of Two-Wheeled and Three-Wheeled Vehicles in District of Banyumas 02 January to 31 December 2017

	Objek	Principal	Fine
SAMSAT Purwokerto	43.722	6.223.335.700	692.070.250
SAMSAT Pembantu Wangon	2.785	430.080.000	8.601.600
Total	46.507	6.653.415.700	700.671.850
		7.354.087.550	

Source: UPPD District of Banyumas, 2017 (SAMSAT: Motor Vehicle Tax Station)

The amount of arrears that are still very high reaches more than 7 billion, and this is the reason why this research is focused on the Banyumas District. The high number of arrears in tax payments occurs due to various reasons, one of which is the financial problem of taxpayers who mostly feel they have no money or are unable to pay their taxes. From general observations, community tax compliance needs to be improved because of the low participation in paying and paying off vehicle tax.

An increase in taxpayer compliance should accompany the increasing number of motor vehicle taxpayers. The high level of taxpayer compliance, of course, will increase state revenues from the tax sector, and thus, the government can carry out its role well. The reality is not like that. There are still many taxpayers who choose not to obey by doing acts of avoidance, circumvention, and tax negligence, which will later be very detrimental to the state.

Compliance with taxpayers is a major obstacle that can hamper state revenues and become one of the severe problems for the government to encourage the level of tax compliance. Many ways have been carried out by the Banyumas UPPD Office to improve compliance with paying Motor Vehicle Taxes, such as cooperating with the Banyumas Police Satlantas by conducting routine raids every week, in collaboration with Babinsa Kodim 0701 Banyumas to provide bills directly to people who have not paid their vehicle tax. The existence of a bleaching program or exemption from administrative sanctions, then there is a door to door program, namely tax officers directly collect from one house to another. The existence of programs that have been done above is expected to increase the level of taxpayer compliance. The level of compliance or non-

compliance of taxpayers in paying Motor Vehicle Taxes is influenced by various factors, including the awareness of taxpayers, moral obligations, access to tax available, service quality, and tax sanctions.

The aim to be achieved in this research is to find out and analyze the influence of taxpayer awareness, moral obligations, tax access, service quality and tax sanctions on taxpayer compliance in paying Motor Vehicle Taxes in Banyumas district.

This research is expected to provide results in the form of tangible evidence regarding the perception of taxpayers in terms of awareness, moral obligations, tax access, service quality, and tax sanctions and taxpayer compliance in paying Motor Vehicle Taxes, in order to find out how much taxpayer compliance in paying tax especially for Banyumas District. The taxpayer's active role is urgently needed in making payments solely for the progress and prosperity of the people.

Attribution theory tries to explain ways of judging other people differently, where when observing a person's behavior, the observer attempts to determine whether internal or external factors cause this assessment. The response generated by internal factors is the behavior that observers believe that within the individual's control. Also, it may come from internal factors such as personality traits, awareness, and abilities while response caused by external factors is what the observer imagines in the form of behavior that is influenced from the outside such as equipment or social influences from other people or situations that force individuals to do so (Robbins and Judge, 2015: 104-105).

Attribution theory is considered relevant to explain this research. The reason is that a person's behavior to obey in fulfilling tax obligations must be a willingness to pay taxes first, which is related to the perception of the taxpayer in assessing the tax itself. Various internal and external factors influence taxpayer perceptions in determining willingness or reluctance to pay taxes. Attribution theory is related to all variables in this study. Awareness variables and moral obligation variables are included in behavior caused by one's internal factors. The rest are tax access variables, service quality variables, and tax sanctions variables, including action caused by external factors.

Local tax is a tax set by the regional government with a regional regulation (Perda), which the collection authority is carried out by the provincial government and the results are used to finance government spending and development in the region (Siahaan, 2016: 9-10). One of the local taxes is the Motor Vehicle Tax. Motor Vehicle Tax, namely the ownership and control of motorized vehicles. The legal basis for Motor Vehicle Tax is Law Number 28 of 2009 Article 3-8 concerning Regional Taxes and Retribution Taxes. Motorized vehicle tax subjects are individuals or entities that own and or control motorized vehicles, while those who become taxpayers are individuals or entities that have motorized vehicles and are required to pay outstanding Motor Vehicle Tax payments.

According to the Great Indonesian Language Dictionary (1995: 1013) in Devano and Rahayu (2006: 110), the notion of compliance in taxation is obedience, submission, and obedience and implementing taxation provisions. Tax compliance is one of the classic problems that the government needs to pay attention to because the level of taxpayer compliance has an enormous contribution to be able to realize the optimal income obtained from local government taxes. Obedient taxpayers who are tax conscious, understand their tax rights and obligations, and care about taxes by implementing tax obligations properly and paying them on time.

H1: Awareness has a positive effect on taxpayer compliance with paying Motor Vehicle Taxes.

Based on Amalia et al. (2016) which states that there are several indicators regarding taxpayer compliance namely: the discipline of paying taxes, level of knowledge of taxes, socialization of taxes, socialization of tax administration sanctions, taxpayers understand and try to understand tax laws and comply with taxes.

Moral obligation, according to Ajzen (2002) in Rahayu (2015) states that ethics, the principle of life, guilt is a moral obligation that every person has in carrying out something. The moral obligation carried outcomes from within ourselves in the form of the conscience of each person and is not a compulsion from outside parties. The ethical obligations possessed by taxpayers are part of their responsibility towards state funding by always carrying out tax payments. If the taxpayer has a sense of responsibility towards state obligations, the taxpayer will obey his tax obligations (Rahayu, 2015). Mustikasari (2007) writes that indicators in moral obligations are as follows: violating ethics, feelings of guilt, and principles of life. Other signs also expressed by Putra and Jati (2017), where to measure moral obligations using four indicators, namely: responsibility for financing state maintenance is a shared responsibility, feeling anxious if not carrying out tax obligations, feelings of guilt in themselves, if doing tax evasion, and voluntary motor vehicle tax payments.

H2: Moral obligations have a positive effect on taxpayer compliance with paying Motor Vehicle Taxes.

Access concerning taxation is more directed at the center of strategic service activities or locations that are easily accessible by taxpayers to fulfill their tax obligations, including the ease of finding roads around them and the clarity of routes (Rohemah et al., 2013). Many people still think that the process to pay for Motor Vehicle Taxes is very complicated. For this reason, the government, through the UPPD Office innovates to make it easier for taxpayers to pay their taxes.

The existence of various facilities provided by the government such as in facilitating the payment of taxes, it is expected that taxpayers can take advantage of the facilities provided so that taxpayers can pay taxes on time and there are no sanctions or penalties for late paying taxes (Rohemah et al., 2013). Barus (2016) writes that there are several indicators that indicate the influence of easy tax access in paying taxes, namely: the location of the service units provided is easy to reach; queuing system in regular service units; comfortable or practical payment procedures and processes; and the layout of the service unit is strategically arranged.

H3: Tax access has a positive effect on taxpayer compliance with paying Motor Vehicle Taxes.

Quality of service associated with taxation can be interpreted as an ability to carry out services provided to taxpayers both public services and administrative services (Murdliatin et al., 2015). The ability to deliver satisfactory services can measure service quality, can provide services with responsiveness, politeness, and trustworthy attitudes held by tax officers. Also, it also makes it easier to make good communication relationships, understand what is needed by taxpayers,

provide physical facilities including adequate communication facilities, and employees who are experts in their fields (Sari and Susanti, 2013).

Improved quality and quantity of service is expected to increase satisfaction and feeling of pleasure to taxpayers as customers so that it can trigger the motivation of taxpayers to comply in the field of taxation which ultimately can increase state revenues (Rahayu, 2015). Taxpayers perception of the competence of government authority is also taking part in accessing the tax information. (Nahumury et al. 2018). Barus (2016) concluded that there are eight indicators of service quality. These indicators are first courtesy and second, right attitude as the credibility of each tax officer. Third, clear and easy to understand information. Fourth, mastery of knowledge. Fifth, problems that are handled quickly; as long as the procedure is carried out, the services provided are excellent. Sixth, getting direction or guidance from the tax officials is easier. Seventh, tax officers look neat; and eighth the comfort caused by adequate facilities provided.

H4: Service quality has a positive effect on taxpayer compliance with paying Motor Vehicle Taxes.

Mardiasmo (2011: 59) states in his book that tax sanctions are a guarantee of the provisions of tax laws and regulations (taxation norms) will be obeyed. Tax sanctions are a preventative tool so that taxpayers do not violate taxation norms. In Indonesia, some laws regulate general provisions and tax procedures for anyone who violates and must be applied so that the tax regulations can be obeyed. Tax rules have an essential role to play in providing lessons for tax offenders not to underestimate tax regulations and prevent unwanted behavior.

The implementation and imposition of sanctions in question are in the form of administrative penalties or fines or criminal sanctions. Munari (2005) in Ariesta and Latifah (2017) also conducted a study of tax sanctions using several indicators, including imposition of severe sanctions to educate taxpayers; tax sanctions must be firm without tolerance; tax sanctions must be in accordance with the size of the violation; and the application of sanctions must be in accordance with applicable regulations.

H5: Tax sanctions have a positive effect on taxpayer compliance with paying Motor Vehicle Taxes.

RESEARCH METHOD

This research approach is quantitative. The dependent variable is taxpayer compliance paying Motor Vehicle Taxes, and the independent variables are awareness, moral awareness, tax access, service quality, and tax sanctions.

Population and Research Samples

The population in this study were all taxpayers whose two-wheeled and three-wheeled motorized vehicles were recorded at the UPPD Office in Banyumas District until 2017. Based on data obtained from the UPPD Office, the population was 501,400 vehicles. In this study, the determination of sample size using Slovin formula with a percentage of 10% error allowance so that the number of samples is 100 respondents, where sampling by Convenience sampling method that determines the sample based on convenience following what the researcher wants (Jogiyanto,

2013: 98). The data collection method used is the survey method by using a questionnaire instrument that is distributed and filled out or answered by respondents.

Data Analytical Technique
In this study, the stages of data analysis began with the validity test, reliability test, classic assumption test (normality test, multicollinearity, and heteroscedasticity), and test multiple regression analysis and hypothesis testing.

Hypothesis testing uses the t-test to determine the effect partially with the confidence level used is 95%, alpha value (α) = 0.05. The multiple linear regression equation is intended to analyze the effects of awareness (X1), moral obligation (X2), access to tax (X3), service quality (X4), and taxation sanctions (X5) on compliance with taxpayers paying Motor Vehicle Tax (Y) with the formula:

$$Y=a+b1X1+b2X2+b3X3+b4X4+b5X5+\varepsilon$$

RESULT AND DISCUSSION

The results of the research instrument validity test and reliability test on the questions can be said to be valid and reliable. Testing the validity, all items in question r count more than r table (0.202). For reliability testing, all Cronbach alpha variables are greater than 0.6.

Classical Assumptions
Data normality test shows that data is usually distributed. Then there is no multicollinearity between independent variables, or there is no correlation between the independent variables in the equation. Furthermore, there is no variance of residual heteroscedasticity. One observation of another observation is fixed.

Analysis of Multiple Linear Regression
From the results of multiple linear regression tests, the regression equation is obtained:
$$Y = -2{,}376 + 0{,}493X1 + 0{,}293X2 + 0{,}173X3 + 0{,}312X4 + 0{,}300X5$$

The constant of -2,376 which is negative means that the variable Awareness (X1), Moral Obligation (X2), Tax Access (X3), Service Quality (X4) and Taxation Sanction (X5) is assumed to experience no change or zero, compliance is mandatory tax will decrease by 2,376 units.

The regression coefficient value of Awareness variable (X1) is 0.493 and has a positive regression coefficient sign, which means Awareness (X1) has a positive influence on taxpayer compliance, or it can be stated that if the taxpayer awareness increases by one unit, it can increase compliance taxpayer is 0.493 units by assuming other variables remain.

The regression coefficient value of the Moral Obligation variable (X2) is 0.293 and has a positive regression coefficient, which means Moral Obligation (X2) has a positive influence on taxpayer compliance, or it can be stated that if the moral obligation increases by one unit, it can increase taxpayer compliance is 0.293 score units by assuming other variables remain.

The regression coefficient value of the Tax Access variable (X3) is 0.173 and has a positive regression coefficient sign, which means Tax Access (X3) has a positive influence on taxpayer compliance, or it can be stated that if tax access increases by one unit, it can increase taxpayer compliance is 0.173 units by assuming other variables remain.

Regression coefficient value of Service Quality variable (X4) is 0.312 and has a positive regression coefficient sign, which means Service Quality (X4) has a positive influence on taxpayer compliance, or it can be stated that if the service quality increases by one unit, it can increase taxpayer compliance is 0.312 units by assuming other variables remain.

Tax Sanction variable regression coefficient (X5) is 0.300 and has a positive regression coefficient, which means that Taxation Sanction (X5) has a positive influence on taxpayer compliance, or it can be stated that if tax sanctions increase by one unit, it can increase taxpayer compliance is 0.300 units by assuming other variables remain.

The goodness of Fit Test

Based on the multiple regression output obtained F-count value of 19.913, the value is higher than the value of F table with degrees of freedom (df) = (k - 1) and (n - k) which is equal to 2.31. The multiple regression output also shows the value of P (Sig.) Of 0,000 smaller than Alpha (α) 0.05. The F test results show that the variable Awareness (X1), Moral Obligations (X2), Tax Access (X3), Service Quality (X4) and Taxation Sanctions (X5) together (simultaneous) have a significant influence on taxpayer compliance , or it can also be stated that the multiple regression model used is reported to have matched or matched the results of the research data (goodness of fit).

Coefficient Determination

The output of multiple regression shows that the adjusted R2 value is 0.489. This value indicates that 48.90% of the variation in changes in the Taxpayer Compliance variable in this study can be explained by variables Awareness (X1), Moral Obligations (X2), Tax Access (X3), Service Quality (X4) and Tax Sanction variables (X5), while the rest 48.60% can be explained by other variables not examined.

Based on the results of the t-test multiple regression analysis the value of the t-count variable Awareness (X1) is higher than the value of t table (4.347> 1.661) and the significance value is smaller than α (0,000 <0.05). The results of these statistical tests show evidence that the awareness of taxpayers has a positive and significant influence on taxpayer compliance. Thus, the first hypothesis which states that awareness has a positive effect on taxpayer compliance with paying Motor Vehicle Taxes is accepted.

Referring to the results of the t-test of multiple regression analysis the value of the variable Moral Obligation (X2) is higher than the t-value (2.364> 1.661), and the significance value is smaller than α (0.020 <0.05). The test results show evidence that moral obligations have a positive and significant effect on taxpayer compliance. Thus, the second hypothesis which states that moral obligations have a positive impact on taxpayer compliance with paying Motor Vehicle Taxes is accepted.

The t-test results of multiple regression analysis show that the value of the variable Tax Access (X3) is smaller than the value of t table (1.517 <1.661) and the significance value is higher than α (0.133> 0.05). Not significant toward taxpayer compliance. Therefore, the third hypothesis

which states that tax access has a positive effect on taxpayer compliance paying Motor Vehicle Tax is rejected.

The results of the t-test of multiple regression analysis indicate that the value of the variable Quality of Service (X4) is higher than the value of t table (2.751> 1.661) and the significance value is smaller than α (0.007 <0.05). Service quality has a positive and significant influence on taxpayer compliance. Thus, the fourth hypothesis, which states that service quality has a positive effect on taxpayer compliance pay motorized vehicle tax can be accepted.

Furthermore, the results of the t-test also show that the t-count value of the Tax Sanctions variable (X5) is higher than the value of t table (3,516> 1,661) and the significance value is smaller than α (0.001 <0.05). Positive and significant effect on taxpayer compliance. Thus, the fifth hypothesis which states that tax sanctions have a positive impact on taxpayer compliance with paying Motor Vehicle Taxes is statistically acceptable.

Table 2. Result of t - Test

Variabel	t_{hitung}	Sig.
Awareness (X1)	4,347	0,000
Moral Obligations (X2)	2,364	0,020
Tax Access (X3)	1,517	0,133
Service Quality (X4)	2,751	0,007
Tax Sanctions (X5)	3,516	0,001

Source: *Output* SPSS versi 16.0

Discussion
The test results on the first hypothesis in this study show evidence that awareness has a positive and significant effect on taxpayer compliance to pay for Motor Vehicle Taxes in Banyumas District which means that the H1 proposed in this study was accepted. The causal relationship proves that taxpayers who have good tax awareness tend to be obedient in carrying out their tax obligations. Means, the higher the level of awareness of taxpayers in fulfilling tax obligations, the higher the level of compliance of taxpayers to pay Motor Vehicle Tax (PKB). The desire to pay taxes can increase if there is a positive view that arises from taxpayers and the knowledge of public taxation obtained from both formal and non-formal education which will directly affect the awareness of taxpayers to pay off their tax obligations.

The results of this study are consistent with the results of previous studies conducted by Wardani and Rumiyatun (2017) that awareness of taxpayers has a positive influence on taxpayer compliance with four-wheeled motor vehicles in Samsat Drive Thru in Bantul. Furthermore, the results of this study are also consistent with the findings of previous studies conducted by Pratiwi and Setiawan (2014) and Mutia's research (2014). They found evidence that taxpayer awareness had a positive and significant effect on taxpayer compliance, where the higher the level of taxpayer awareness then understanding and implementing tax obligations is getting better so that it can improve compliance. Awareness of taxpayers on the function of taxation as state financing is needed to improve taxpayer compliance. Other than the research above, the results of the study by Chusaeri et al. (2017) is the opposite or opposite which states that the awareness of taxpayers has no significant effect on tax compliance of Samsat Batu.

The results of testing on the second hypothesis in this study also prove that moral obligations have a positive and significant effect on taxpayer compliance to pay for Motor Vehicle Taxes in Banyumas District, which means that the H2 proposed in this study is accepted. Taxpayers who have ethical, moral obligations tend to obey their tax obligations voluntarily. The causal relationship shows evidence that the better the perception of taxpayers regarding moral obligations in taxation, the more it will improve taxpayer compliance in paying Motor Vehicle Taxes.

The results of this study are consistent with the findings of the study from Sanjaya (2014). Sanjaya (2014) proved that moral obligations had a positive and statistically significant effect on taxpayer compliance in paying hotel taxes. Furthermore, the results of this study are also in line with the findings of previous research conducted by Layata and Setiawan (2014) and the investigation of Yulitasari and Suprasto (2017). Layata and Setiawan (2014) and Yulitasari and Suprasto (2017) also found evidence that moral obligations had a positive effect on taxpayer compliance, where taxpayers had a moral obligation the high would think positively and did things that were considered good and avoided actions that were deemed to be wrong. To create a desire to voluntarily pay taxes accompanied by compliance with applicable tax regulations and provisions, it will directly affect compliance in fulfilling its tax obligations.

The test results on the third hypothesis in this study indicate that tax access has a positive but not significant effect on taxpayer compliance to pay for Motor Vehicle Taxes in Banyumas District, which means that the H3 proposed in this study was rejected. From the causal relationship, it can be explained that the better the perception of taxpayers regarding access to tax is not always followed by the higher level of compliance in paying Motor Vehicle Taxes. Increasing tax access by providing various service units for motor vehicle tax payments may not necessarily improve taxpayer compliance, because there are still areas in Banyumas that are difficult to reach tax service locations due to long distances. The availability of Mobile Bus and Samsat Samsat cannot be said to overcome this problem because it can only go to the same location once a week.

The results of this study are different or contrary to the findings of a study conducted by Sihombing (2018) that access to tax has a significant negative effect on taxpayer compliance in paying Motor Vehicle Tax (PKB) in the Joint Office of the Yogyakarta City Samsat. On the other hand, in terms of the direction of influence, the results of this study are in line with the results of a study conducted by Rohemah et al. (2013) and the study of Ndae et al. (2015) which states that tax access has a positive and significant effect on taxpayer compliance.

The test result in the fourth hypothesis in this study proves that service quality has a positive and significant effect on taxpayer compliance to pay for Motor Vehicle Taxes in Banyumas District, which means that the H4 submitted in this study was accepted. The causal relationship shows that the higher the level of quality of tax services, the higher the level of tax compliance in paying Motor Vehicle Taxes. The services provided by the UPPD Office in Banyumas District can be said to be quite useful. This service can be seen from the number of service places offered to taxpayers so that they can be processed faster, easier, and more comfortable in making tax payments. The location of the service is in several places, such as the Purwokerto Primary Samsat Office, Wangon Assistant Samsat, Drive Thru Samsat, Mobile Samsat, Patent Samsat, Samsat Corner, and other means. A large number of locations for payment of Motor Vehicle Tax services will make it easier for taxpayers to fulfill their tax obligations.

The results of this study are supported by the findings of a survey conducted by Adiputra and Wirama (2017) that service quality variables have a positive influence on taxpayer compliance. Furthermore, the results of this study are also in line with previous research conducted by Pratiwi and Setiawan (2014) and Sucandra and Supadmi (2016) studies which also found evidence that service quality had a positive and significant effect on advertisement tax compliance and restaurant tax compliance. Taxpayers who obtain the highest quality service will always feel happy, feel satisfied with the service provided by tax officers, so they tend to be more obedient in paying their tax obligations because they have the ease of carrying out and completing all rights and responsibilities as taxpayers. In contrast to studies above the results of research from Chusaeri et al. (2017) contradicts or opposites, namely that the quality of service does not significantly influence taxpayer compliance with Samsat in Batu.

The test results in the fifth hypothesis in this study also prove that taxation sanctions have a positive and significant effect on taxpayer compliance with paying Motor Vehicle Taxes in Banyumas District, which means that the H5 submitted in this study was accepted. The causal relationship shows evidence that the better the perception of taxpayers regarding the implementation of tax sanctions which are more burdensome or detrimental, the higher the level of tax compliance in paying Motor Vehicle Taxes. The application of tax sanctions at the Purwokerto Central Samsat Office is quite good. This sanction can be seen from the efforts of officers who collaborated with the Satumantas Banyumas in conducting raid operations for taxpayers who have not paid their vehicle tax. Taxpayers will comply with Motor Vehicle Tax payments if they view that tax sanctions are more detrimental to them. The more tax arreas that must be paid by the taxpayer, the harder it will be to pay it off. This condition shows that the more taxpayers know that tax sanctions are burdensome in their payments, then the taxpayer will try to comply, namely by paying taxes on time.

The results of this study are in line with the findings of a survey conducted by Ariesta and Latifah (2017) that tax sanctions had an effect and contributed as much as 6.05% to taxpayer compliance at KPP Pratama Semarang Candisari. Furthermore, the results of this study are also reinforced by the findings of a previous study conducted by Efendy et al. (2015) and research by Pratiwi and Setiawan (2014). They also found evidence that tax sanctions have a positive and significant effect on taxpayer compliance, where the application of tax sanctions is intended as a deterrent effect so that taxpayers do not neglect obligations under tax regulations.

The view of imposing tax sanctions will be more detrimental if taxpayers carry out tax avoidance to be a driving factor for taxpayers to fulfill their obligations, so one way to avoid imposing tax sanctions is by making payments on time or not past the stipulated period. In contrast to the studies above, the results of the research from Mahdi and Ardiati (2017) and Nahumury et al. (2018) are the opposite, namely that tax sanctions partially do not affect individual taxpayer compliance.

CONCLUSION

Based on the research that has been done and the results of data analysis using multiple linear regression, it can be concluded that Awareness, Moral Obligations, Service Quality, and Tax Sanctions partially have a positive effect on taxpayer compliance to pay Motor Vehicle Taxes in

Banyumas District. Not significant to taxpayer compliance paying Motor Vehicle Taxes in Banyumas District.

To continually improve taxpayer compliance to pay for Motor Vehicle Taxes, the Banyumas District UPPD Office needs to prioritize tax policies related to raising awareness of taxpayers, moral obligations, access to taxes, service quality and tax sanctions. One of the ways that can be done is disseminating information to taxpayers regarding the importance of motor vehicle tax funds for development. Next, increasing taxpayer knowledge related to taxation provisions and continuing to improve understanding of taxpayers related to taxpayer rights and obligations, and managing PKB funds professional, accountable and transparent to increase the awareness of taxpayers in paying their tax obligations. The UPPD Office in Banyumas District also needs to improve the quality and technical capabilities of employees in the field of taxation, improvements in infrastructure that are supported by the use of information systems and technology to provide convenience to taxpayers in fulfilling their tax obligations.

This study has several limitations. The first researchers only focus on five independent variables, namely Awareness, Moral Obligations, Tax Access, Service Quality, and Tax Sanctions. It does not rule out the possibility that there are still other variables that can affect taxpayer compliance. Then the second, the sample of respondents used in the study can be said the number is still small compared to the number of vehicles in Banyumas, this is due to limited time, costs, and available capabilities.

Regarding the limitations of this study, further research needs to add other independent variables which are theoretically and practically indicated to be able to influence taxpayer compliance. If possible, additional researchers also need to develop this research model by adding moderating variables and mediating variables. Regarding the subject of research, further researchers need to expand the scope of research so that the results of the study are more objective and can be generalized.

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