

## FACTORS THAT INFLUENCING THE COMPLIANCE OF MOTOR VEHICLE TAXPAYERS IN CILACAP REGENCY

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### Abstract

This research aims to determine the factors that influence the compliance of motor vehicle taxpayers by examining the effect increasing selling price of second hand vehicles, tax authority services, compliance costs, and vehicle data deletion sanctions on motor vehicle taxpayer compliance. This research is a quantitative research with a survey method using a questionnaire. The population in this research are all motor vehicle taxpayers in Cilacap Regency. The number of samples taken from the population using the slovin formula is 100 samples. Sampling using the convenience sampling method. Based on the research results and data analysis using multiple linear regression shows that: (1) the increasing selling price of second hand vehicles have a significant positive effect on taxpayer compliance, (2) tax authority services have a significant positive effect on taxpayer compliance, (3) compliance costs have a negative effect on taxpayer compliance but not significant, (4) vehicle data deletion sanctions have a significant positive effect on taxpayer compliance. The implications obtained are to increase compliance of motor vehicle taxpayers, SAMSAT office staff in Cilacap Regency can further improve and maintain the quality of service provided to taxpayers, expand the reach of service areas, provide education and strictly implement vehicle data deletion sanctions for taxpayers. Communities can be motivated by an increasing the selling price of second hand vehicles on the market and consider sanctions for complying behavior.

**Keywords:** Price, Tax Authority, Cost, Deletion, Compliance

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### INTRODUCTION

Spread of coronavirus disease 2019 or Covid-19 for short, occurred in Indonesia in early 2020, forcing people to stay at home. This condition makes the community's economy weaken. To be productive again during a pandemic, people must start adapting to new living habits or what is called the new-normal era. According Hartarto (2022) the government consistently implements various main policy strategies to accelerate recovery and increase economic resilience. One of the main policy strategies is easing community mobility and preparing a strategy for transitioning economic activity and community mobility from the pandemic era to the new-normal era.

In the new-normal era, more people use private vehicles to support their mobilization than public transportation. Based on research results of Mitrovich (2021) some people prefer to use private vehicles more often due to the behavior of keeping their distance to prevent transmission of Covid-19, this answer was obtained from 83% of a total of 19.000 respondents from 17 countries. The use of private vehicles is preferred by the public because it can support high mobility in a practical and efficient manner. Sari (2022) argues that vehicle ownership in Indonesia is increasing every year when seen from the data from the National Police Traffic Corps, which are dominated by motorbikes and private cars.

Cilacap Regency is one of the regencies that are included in the former Banyumas residency area. Cilacap Regency has the 2nd highest vehicle tax revenue potential in the former residency. According UU No.28 tahun 2009 (Republik Indonesia) motor vehicle tax is a tax levied on the ownership or control of motorized vehicles. The motor vehicle in question is a wheeled motor vehicle and its trailer, which are operated on all types of land roads and those operated on water with a gross tonnage size of 5 to 7. This is different from the latest regulations which state that motorized vehicles are all wheeled vehicles and their trailers used on all types of land roads or water which are driven by technical equipment in the form of motors or other equipment whose function is to convert a certain energy resource into the driving force of the motorized vehicle in question. The total potential for motor vehicle tax objects in Cilacap Regency is 832.734 units (Unit Pelayanan Pemungutan Pajak Daerah, 2022). The Minimum Wage for Cilacap Regency is also the highest at Rp2.230.731 compared to other regions.

The high potential for motor vehicle taxes in Cilacap Regency can be a source of regional income (PAD). According Hartono *et al.*, (2017) Local governments obtain PAD which is collected based on regional regulations in accordance with statutory regulations. Suprayitno (2022) conveys regarding Cilacap Regency PAD revenues which are managed directly by the Baand Pendapatan Daerah as follows:

Table 1. Target and Realization of Regional Original Income up to August 2022

| No. | Revenue Type                   | Pure Target in<br>2022 (Rp) | Revenue up to<br>August (Rp) | Realization<br>Percentage |
|-----|--------------------------------|-----------------------------|------------------------------|---------------------------|
| 1.  | Motor vehicle tax              | 222.575.099.000             | 129.933.577.500              | 58,98%                    |
| 2.  | Motor Vehicle name change fee  | 134.688.030.000             | 73.060.479.000               | 54,24%                    |
| 3.  | Surface Water Tax              | 3.891.000.000               | 2.335.742.762                | 60,03%                    |
| 4.  | Retribution                    | 120.320.000                 | 86.680.000                   | 72,04%                    |
| 5.  | Motor vehicle tax fine         | -                           | 5.948.693.000                | -                         |
| 6.  | Motor Vehicle name change fine | -                           | 185.166.500                  | -                         |
|     | Amount                         | 361.274.449.000             | 211.550.338.762              | 58,56%                    |

Source: Unit Pelayanan Pemungutan Pajak Daerah (UP3D)

Table 1 shows that motor vehicle tax revenue is the largest source of income in Cilacap Regency. However, until August the realization of PKB had only reached 58,98% of the 2022 target. This realization figure was lower than the realization of other regions in the former Banyumas residency which reached 64,15% with a higher target. According Nasrulloh (2022) on cilacapupdate.com stated that as many as 342.074 motor vehicles were in arrears of taxes and had the potential to be deletion the vehicle's data. The amount of tax arrears up to 5 years is 166.517 objects and the vehicle registration certificate (STNK) for 2 years is 175.557 objects.

According Puteri *et al.*, (2019) the lack of compliance and awareness of taxpayers to want to pay taxes on time causes the government to be constrained in achieving the motor vehicle tax revenue target. If seen from the high rate of arrears and the realization that is still less than the target in 2022, it shows that taxpayer compliance in Cilacap Regency is still low. So it is necessary to do research on the factors that influence the compliance of motor vehicle taxpayers in cilacap regency.

Based on the results of interviews with 5 second hand car and motorbike showroom owners in Cilacap Regency, the selling price of second hand vehicles increased by 10.7% compared to last year. The increase in the selling price of second hand vehicles tends to occur in vehicles whose administration is complete, giving confidence to taxpayers to pay taxes on time. Happen research gap in previous research on several variables. Previous research has found

that tax authority services have an effect on taxpayer compliance (Dharma and Astika, 2021; Dumadi *et al.*, 2020; Krisnadeva and Merkusiwati, 2020; Malau *et al.*, 2021; Masur and Rahayu, 2020; Tresnalyani and Jati, 2018; Widiastini and Supadmi, 2020; Wijayani, 2019). However, other researchers found that tax authorities services had no effect on taxpayer compliance (Apriliyani, 2022; Dewi *et al.*, 2022; Fatmawati and Adi, 2022; Juliantari *et al.*, 2021; Sista, 2019; Wibowo and Joni, 2022).

Tresnalyani and Jati (2018) found that compliance costs have a negative effect on taxpayer compliance. Meanwhile, Wijayani (2019) found that compliance costs have a positive effect on taxpayer compliance. However, other researchers found that compliance costs had no effect on taxpayer compliance (Dewi *et al.*, 2022; Wibowo and Joni, 2022). Previous researchers found that sanctions have an effect on taxpayer compliance (Apriliyani, 2022; Dewi *et al.*, 2022; Dharma and Astika, 2021; Juliantari *et al.*, 2021; Krisnadeva and Merkusiwati, 2020; Malau *et al.*, 2021; Masur and Rahayu, 2020; Puteri *et al.*, 2019; Sista, 2019; Widiastini and Supadmi, 2020). However, other researchers found that sanctions did not affect taxpayer compliance (Dumadi *et al.*, 2020; Fatmawati and Adi, 2022; Wibowo and Joni, 2022).

This research is a development of previous research on the variables of tax authority services, compliance costs and tax sanctions. In addition, using a new variable that is the increase in selling prices of second hand vehicles. Then the tax sanction variable focuses on the vehicle data deleting sanction. Based on this background, the authors conducted research on the topic **“Factors That Influencing The Compliance Of Motor Vehicle Taxpayers In Cilacap Regency”**.

#### **Research purposes**

1. To examine the effect of the increase in the selling price of second hand vehicles on motor vehicle taxpayer compliance.
2. To examine the effect of tax authority services on motor vehicle taxpayer compliance.
3. To examine the effect of compliance costs on motor vehicle taxpayer compliance.
4. To examine the effect of vehicle data deletion sanctions on motor vehicle taxpayer compliance.

#### **Benefits of research**

Theoretically, this research can broaden scientific insights related to accounting, especially in the field of taxation. The existence of this research provides an understanding of the effect of the increase in the selling price of second hand vehicles, tax authority services, compliance costs, and vehicle data deletion sanction on motor vehicle taxpayer compliance in Cilacap Regency.

Practically, this research can provide benefits to several parties, that is:

1. For SAMSAT, it can provide input for efforts to increase taxpayer compliance so that it can increase regional income sourced from motor vehicle taxes and revenue targets can be realized. In addition, it is taken into consideration in making policies by looking at how the increase in selling prices of second hand vehicles, tax authority services, compliance costs, and vehicle data deletion sanction affect Cilacap Regency.
2. For the community/taxpayers, this research can be a source of information to better understand and realize the importance of paying vehicle tax on time. Then it can be motivated to immediately carry out its tax obligations.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### *Theory of Planned Behavior (TPB)*

Grand theory underlying this research is Theory of Planned Behavior (TPB). TPB was developed by Icek Ajzen in 1988 to explain and predict individual behavior due to the intention to behave. Ajzen (2020) states that the TPB concept the present favorable attitudes supported by subjective norms provide motivation to behave, but concrete intentions to do so are formed when sufficient control is strong. The three determining factors in TPB are:

1. *Behavioral Beliefs* is a person's subjective evaluation of results or experiences due to carrying out a behavior. Behavioral beliefs result in positive or negative attitudes toward the behavior.
2. *Normative Beliefs* beliefs given from other people's expectations (normative injunctive) approve or disapprove of the behavior and the belief in the importance of other people performing the behavior (normative descriptive) becomes social pressure to engage in the behavior.
3. *Control Beliefs* are beliefs about the factors that can support or hinder the performance of behavior.

### *Compliance Theory*

Compliance theory was coined by Stanley Milgram in 1963. Compliance theory explains how a person obeys certain orders or rules. An individual carries out the rules because they are considered in accordance with their internal norms. According to Ismail on Dewi *et al.*, (2022) there are 2 types of normative commitment, firstly complying with the rules because they are considered a necessity or personally, secondly complying with the rules because the preparation of the law has the right to behave or through legitimacy. This theory complements the main theory in this research, TPB explains how individuals are motivated to behave in compliance with their tax obligations and compliance theory explains taxpayer compliance due to a normative commitment.

### **The Effect of Increasing Selling Price of Second Hand Vehicles on Taxpayer Compliance**

Vehicle ownership cannot be separated from buying and selling transactions at the time of acquisition or sale. Vehicles that are traded are not only new vehicles, second hand vehicles are also quite attractive to the community. The existence of a threatening economic recession and the scarcity of semiconductor chips has made many people prefer to buy second hand vehicles today (Andebar, 2022). According Simamarta *et al.*, (2019) second hand motor vehicles are non-new motorized vehicles, with two or more wheels, which have been registered with the competent authority by having a police number.

According Permendagri No.82 Tahun 2022 (Kementerian Dalam Negeri) the imposition of motor vehicle tax is based on the selling price of motor vehicles, it is the general market price of motor vehicles in the first week of December 2021. However, the selling price referred to in this research is the selling price of second hand vehicles on the market, not the sale value of the motorized vehicle used as the basis for the motor vehicle tax. The selling price is the value (money) along with the fees requested by the seller for the delivery of the goods in the form of a vehicle (Rantung, 2021). According Wibowo (2022). If there is no STNK and BPKB, the selling price of the vehicle is below the standard second hand vehicle price as it should be. The increase in the selling price of second hand vehicles in Cilacap Regency makes taxpayers tend to have a desire to pay taxes so they don't suffer losses when selling their vehicles.

As Theory of Planned Behavior which explains about behavioral beliefs in the outcome or experience and subjective evaluation of the outcome of the behavior of interest. The increase in the selling price of second hand vehicles encourages the level of taxpayer compliance in paying taxes. Based on this description, the hypothesis can be formulated as follows:

***H<sub>1</sub> : The increasing selling price of second hand vehicles has a positive effect on motor vehicle taxpayer compliance in Cilacap Regency.***

#### **The Effect of Tax Authority Services on Taxpayer Compliance**

Tax authority or tax officials are people who provide services regarding taxation to taxpayers (Harmenita *et al.*, 2016). According Malau *et al.*, (2021) tax authority services are assistance provided by the tax apparatus to taxpayers to plan all things needed, assist and supervise. Of course, taxpayers want satisfactory services from tax authorities so they don't experience confusion when paying taxes. With quality tax authority services, it can increase the interest of taxpayers to comply with paying taxes.

Good, efficient and effective tax authority services make taxpayers have the confidence to behave tax compliantly. As Theory of Planned Behavior explain about normative beliefs that one's behavior arises because of the beliefs and behavior of other people. This is supported by previous research which shows that tax authority services have an effect on taxpayer compliance (Dharma and Astika, 2021; Dumadi *et al.*, 2020; Krisnadeva and Merkusiwati, 2020; Malau *et al.*, 2021; Masur and Rahayu, 2020; Tresnalyani and Jati, 2018; Widiastini and Supadmi, 2020; Wijayani, 2019). Based on this description, the hypothesis can be formulated as follows::

***H<sub>2</sub> : Tax authority services have a positive effect on motor vehicle taxpayer compliance in Cilacap Regency.***

#### **The Effect of Compliance Costs on Taxpayer Compliance**

According Wijayani (2019) tax compliance costs are real costs and pseudo costs sacrificed by taxpayers in fulfilling their tax rights and obligations. Taxpayers expect low compliance costs because these costs are in addition to the taxes paid. The greater the cost of compliance can be a burden for taxpayers so they are reluctant to pay taxes. Explanations regarding compliance costs according Fuadi and Mangoting, (2013) include:

1. Direct money cost, cash issued by taxpayers in order to fulfill tax obligations due to the official assessment tax collection system.
2. Time cost, the time used by taxpayers to fulfill their tax obligations, starting from preparing requirements until returning home after carrying out their tax obligations.
3. Psychological cost, it is dissatisfaction, frustration, and anxiety of taxpayers when interacting with the tax system and authorities..

As Theory of Planned Behavior explain about control beliefs, in this case the cost of compliance inhibits the action of the taxpayer. Compliance costs are able to form the perception of taxpayers in fulfilling their obligations. Tresnalyani and Jati (2018) found that compliance costs have a negative effect on taxpayer compliance. Meanwhile, Wijayani (2019) found that compliance costs have a positive effect on taxpayer compliance and hoped that the government would minimize the costs that taxpayers had to incur so that compliance would also increase. Based on this description, the hypothesis can be formulated as follows:

***H<sub>3</sub> : Compliance costs have a negative effect on motor vehicle taxpayer compliance in Cilacap Regency***

### The Effect of Vehicle Data Deletion Sanctions on Taxpayer Compliance

According Herawati and Marsono (2020) sanctions are punitive measures for violations of rules or laws by someone whose rules are signs for action. Sanctions for deleting vehicle data according to pasal 74 ayat (2) Undang-undang No.22 Tahun 2009 (Republik Indonesia) are sanctions given to owners of motorized vehicles who do not re-register 2 years after the expiration of the STNK. The severity of the tax sanctions given makes taxpayers obedient in carrying out their tax obligations.

Vehicle data deletion sanctions can form perceptions of how much sanction will be received if it violates tax regulations. As *Theory of Planned Behavior* which explains about control beliefs, in this case the sanction for deleting vehicle data supports the taxpayer's actions to comply. This is supported by previous research which shows that sanctions affect taxpayer compliance (Apriliyani, 2022; Dewi et al., 2022; Dharma and Astika, 2021; Juliantari et al., 2021; Krisnadeva and Merkusiwati, 2020; Malau et al., 2021; Masur and Rahayu, 2020; Puteri et al., 2019; Sista, 2019; Widiastini and Supadmi, 2020). Based on this description, the hypothesis can be formulated as follows:

***H<sub>4</sub> : Vehicle data deletion sanctions have a positive effect on motor vehicle taxpayer compliance in Cilacap Regency***

Description of the research model systematically:

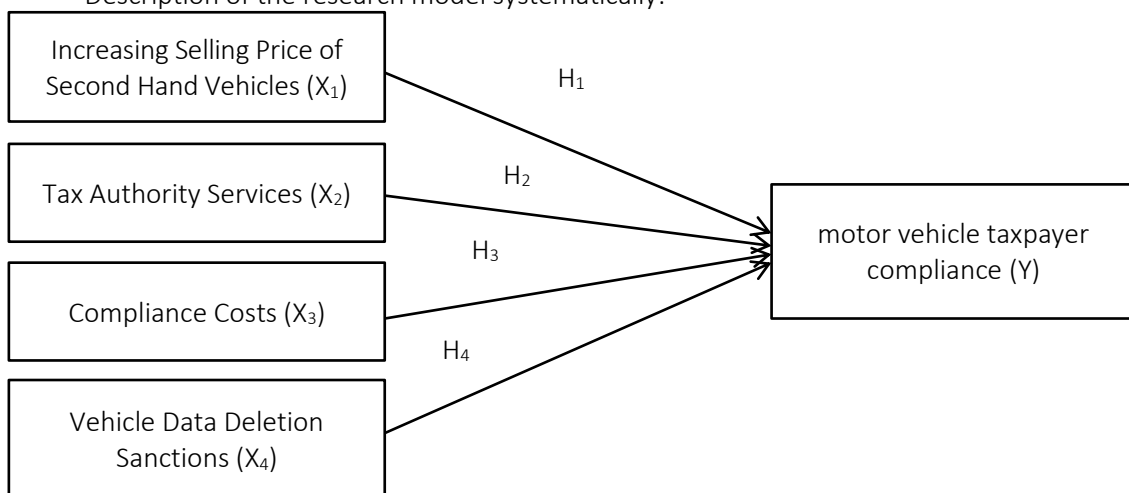


Figure 1. Research Model

## RESEARCH METHOD

### Research design

This type of research is quantitative with a survey method. According Jogiyanto (2017:140) survey research was carried out by collecting primary data from individuals through questions given to respondents. The research location is in Cilacap Regency, Central Java. The object of this research is the increasing selling price of second hand vehicles, tax authority services, compliance costs, vehicle data deletion sanctions, and motor vehicle taxpayer compliance in paying motor vehicle taxes in Cilacap Regency.

### Population and Sample

The population in this research were all motor vehicle taxpayers in Cilacap Regency with a total of 832.734. The sampling process in this research is non probability by convenience sampling method. The number of samples is determined by the slovin formula with an error rate of 10% so that 100 samples were taken. To anticipate data that could not be processed, researchers collected 120 samples. The population to be sampled is motor vehicle taxpayers who were available at the time of data collection with the criteria of owning a private vehicle in the form of a motorcycle and/or private car.

### Data Collection Techniques

Data collection in this research used a questionnaire given to respondents, it is motor vehicle taxpayers in Cilacap Regency. Distribution of questionnaires is done directly and indirectly. Questionnaires were distributed in person at SAMSAT service points, trail bike events, and other public places. Dissemination indirectly through the G-form which is distributed through the WhatsApp application.

### Operational Variables

**Increasing selling price of second hand vehicles ( $X_1$ )** using indicators from Sari and Susanti (2013) with modifications, it is the increase in the selling price of second hand vehicles raises the intention to pay taxes, the high or low increase in the selling price of second hand vehicles does not prevent paying taxes, still paying taxes even though the increase in selling prices of second hand vehicles is low, able to pay taxes Although the condition of the vehicle has decreased, the selling price of the vehicle has increased.

**Tax authority services ( $X_2$ )** using indicators from Yadinta *et al.*, (2018) it is the ability of officers to carry out the promised services appropriately, provide reliable information, the ability to help and provide fast service to customers, personal care or attention given by the organization to its customers, ease of delivery of the requirements needed to pay taxes, good facilities and infrastructure, and communication media capabilities..

**Compliance costs ( $X_3$ )** using indicators from Wibowo and Joni (2022) it is costs incurred related to transportation to the place of depositing taxes, time spent by motor vehicle taxpayers to understand tax regulations, time spent by vehicle taxpayers to go and return to the place of tax deposit, time spent taxpayers in collecting tax payment requirements, anxiety that arises if the tax payment requirements are incomplete.

**Vehicle data deletion sanctions ( $X_4$ )** using indicators from Fatmawati pada Juliantari *et al.*, (2021) it is tax sanctions are needed to create discipline in the obligation to pay motor vehicle taxes, imposition of sanctions is implemented strictly to all taxpayers who are late paying taxes, the application of tax sanctions must be in accordance with applicable rules and regulations, taxpayers know the sanctions that apply given if it is late to pay motor vehicle tax, the sanctions given make taxpayers try to pay vehicle tax before it is too late.

**Taxpayer Compliance (Y)** using an indicator from Awaloedin *et al.*, (2020) it is taxpayers paying motor vehicle taxes as good citizens, taxpayers paying motor vehicle taxes on time in accordance with applicable regulations, taxpayers paying off motor vehicle taxes, taxpayers trying to fulfill their tax obligations, taxpayers never receive administrative sanctions.

### Data analysis technique

In this research, before distributing the actual questionnaires, the researcher did pilot test. The data analysis process in this research was assisted by the SPSS program with stages

Descriptive statistical test to describe the distribution characteristics of the data collected, 2) Data quality test consisting of validity and reliability tests, 3) Classical assumption test consisting of normality tests, multicollinearity test, and heteroscedasticity test, 4) Linearity test to test the relationship between the independent variable and the dependent variable, 5) Multiple linear regression analysis, 6) Test goodness of fit which consists of t test, F test, and the coefficient of determination.

## RESULTS AND DISCUSSION

### General Description of Respondents

The majority of respondents were female and the age of half of the respondents in this research was <25 years. All respondents collected came from 24 sub-districts in Cilacap Regency. Most of the respondents had the last education SMA/SMK. For the work of respondents as many as 28 people are still students/students and 24 people have other jobs. Most of the respondents have vehicles with the 2016-2020 release year. The length of vehicle ownership for most of the respondents was <5 years and 5-10 years.

Table 2. Descriptive statistical analysis

|  | N   | Min | Max | Mean | SD   |
|--|-----|-----|-----|------|------|
| Increasing selling price of second hand vehicles | 100 | 1   | 5   | 3,97 | 1,08 |
| Tax authority services                           | 100 | 1   | 5   | 3,94 | 0,97 |
| Compliance costs                                 | 100 | 1   | 5   | 2,96 | 1,32 |
| Vehicle data deletion sanctions                  | 100 | 1   | 5   | 3,90 | 1,01 |
| Taxpayer compliance                              | 100 | 1   | 5   | 4,22 | 0,88 |

Source: The results of primary data processing with SPSS

The results of the descriptive statistical analysis in this research are as follows:

1. Increasing selling price of second hand vehicles (X1) has a minimum value of 1, a maximum value of 5, an average value of 3,97, a standard deviation of 1,08.
2. Tax authority services (X2) has a minimum value of 1, a maximum value of 5, an average value of 3,94, a standard deviation of 0,97.
3. Compliance costs (X3) has a minimum value of 1, a maximum value of 5, an average value of 2,96, a standard deviation of 1,32.
4. Vehicle data deletion sanctions (X4) has a minimum value of 1, a maximum value of 5, an average value of 3,90, a standard deviation of 1,01.
5. Taxpayer compliance (Y) has a minimum value of 1, a maximum value of 5, an average value of 4,22, a standard deviation of 0,88.

### Data Quality Test Results

The results of the validity test with the pearson product moment for the 26 statement items in this research obtained an  $R_{count}$  bigger than  $R_{table}$  (0,444) and all significance values are less than 0,05 so that all questionnaire items are considered valid. The results of the reliability test in this research obtained a coefficient cronbach's alpha value more than 0,60 so that all variables are considered reliable.



### Classical Assumption Test Results

The data normality test resulted in an Asymp Sig (2-tailed) value of 0,200 so that the data was normally distributed. The multicollinearity test results as follows:

Table 3. Multicollinearity test result

| Variables  | Tolerance Value | VIF   | Explanation            |
|--|-----------------|-------|------------------------|
| Increasing selling price of second hand vehicles | 0,765           | 1,306 | Multicollinearity Free |
| Tax authority services                           | 0,695           | 1,440 | Multicollinearity Free |
| Compliance costs                                 | 0,920           | 1,087 | Multicollinearity Free |
| Vehicle data deletion sanctions                  | 0,846           | 1,182 | Multicollinearity Free |

Source: The results of primary data processing with SPSS

from these results on the table 3 indicate that there is no correlation or no symptoms of multicollinearity in the independent variables of this research. In the heteroscedasticity test, a significance value as follows:

Table 4. Heteroscedasticity test result

| Variables  | Significance Value | Explanation      |
|--|--------------------|------------------|
| Increasing selling price of second hand vehicles | 0,524              | homoscedasticity |
| Tax authority services                           | 0,114              | homoscedasticity |
| Compliance costs                                 | 0,468              | homoscedasticity |
| Vehicle data deletion sanctions                  | 0,434              | homoscedasticity |

Source: The results of primary data processing with SPSS

from these results on the table 4 indicate that all independent variables have a fixed residual variance from one observation to another (homoscedasticity).

### Linearity Test Results

The results of the linearity test are based on annova table in this research obtained the results of significance linearity values as follows:

Table 5. Linearity test result

| Variables  | Significance linearity values | Explanation |
|--|-------------------------------|-------------|
| Increasing selling price of second hand vehicles | 0,000                         | Linear      |
| Tax authority services                           | 0,000                         | Linear      |
| Compliance costs                                 | 0,023 & 0,010                 | Linear      |
| Vehicle data deletion sanctions                  | 0,000                         | Linear      |

Source: The results of primary data processing with SPSS

Based on the table 5, Because all linearity values < 0,05 then the relationship of all independent variables with the dependent variable has a linear relationship.

### Results of Multiple Linear Regression Analysis

$$Y = 7,764 + 0,260X_1 + 0,197X_2 - 0,091X_3 + 0,263X_4 + e$$

A constant value of 7,764 indicates that the value of taxpayer compliance ( $y$ ) is 7,764 if the variable increasing selling price of second hand vehicles ( $x_1$ ), tax authority services ( $x_2$ ), compliance costs ( $x_3$ ), and vehicle data deletion sanctions ( $x_4$ ) is assumed to be unchanged or constant. The coefficient of increasing selling price of second hand vehicles ( $x_1$ ) of 0,260 indicates that each increase in the selling price of used vehicles increases, then taxpayer compliance will increase by 0,260 units. Tax authority services ( $x_2$ ) of 0,197 indicates that each

tax administration service has increased, so taxpayer compliance will increase by 0,197 units. The compliance cost coefficient ( $x_3$ ) of -0,091 indicates that each time compliance costs increase, taxpayer compliance will decrease by 0,091 units. Coefficient of vehicle data deletion sanction ( $x_4$ ) of 0,263 indicates that each time the sanction for deletion of vehicle data increases, taxpayer compliance will increase by 0,263 units.

### **Goodness of Fit Test Result**

Table 6. T test result

| Variable   | $T_{count}$ | $T_{table}$ | Significance Value |
|--|-------------|-------------|--------------------|
| Increasing selling price of second hand vehicles | 2,770       | 1,661       | 0,007              |
| Tax authority services                           | 3,111       | 1,661       | 0,002              |
| Compliance costs                                 | -1,943      | -1,661      | 0,055              |
| Vehicle data deletion sanctions                  | 3,634       | 1,661       | 0,000              |

Source: The results of primary data processing with SPSS

Based on table 6 above, the value of  $T_{table}$  is 1.661 based on a significance level of 5% and a df of 98 (100-2). An explanation of the results of the hypothesis test based on the T test results table is as follows:

#### **The effect of the increasing selling price of second hand vehicles on motor vehicle taxpayer compliance**

The increasing selling price of second hand vehicles has a value of  $T_{count}$  2,770 and a significance value of 0,007. Because  $T_{count}(2,770) > T_{table}(1,661)$  and a significance value of 0,007  $< 0,005$ , the increasing selling price of second hand vehicles has a significant positive effect on motor vehicle taxpayer compliance in Cilacap Regency. Until  $H_1$  submitted in this research is acceptable. This effect means that an increase in the selling price of second hand vehicles will increase the compliance of motor vehicle taxpayers in carrying out their tax obligations.

On theory of planned behavior, the increasing selling price of second hand vehicles on the market can be a behavioral beliefs factor which forms a person's belief in the results obtained for behaving in a tax compliance manner. In line with this theory, the results of this research can prove that an increasing selling price of second hand vehicles makes taxpayers confident in carrying out their obligations. Especially considering the year the vehicles that were owned by the majority of respondents were still relatively new and their ownership had not been long enough. These vehicles still have high resale value for their used condition. Of course, respondents really care about the selling value of the vehicles they own, an increasing selling price of second hand vehicles on the market can give confidence to taxpayers to comply with paying their vehicle taxes so that they can continue to follow the selling prices of used vehicles on the market.

#### **The effect of tax authority services on motor vehicle tax compliance**

Tax authority services have a  $T_{count}$  3,111 and a significance value of 0,002. Because  $T_{count}(3,111) > T_{table}(1,661)$  and a significance value of 0,002  $< 0,005$ , the tax authority service has a significant positive effect on motor vehicle taxpayer compliance in Cilacap Regency. until  $H_2$  submitted in this research is acceptable. This influence means that the better the tax authority service will increase the compliance of motor vehicle taxpayers in carrying out their obligations.

On theory of planned behavior, tax authorities can be a normative beliefs factor that motivates a person to behave tax compliantly. In line with this theory, the results of this research can prove that good, efficient and effective tax authority services make taxpayers

willing to pay taxes according to their needs when tax payments can be fulfilled by the tax authorities. The service provided by the Cilacap Regency SAMSAT office staff was also quite good, seen from the answers of the respondents who on average agreed with the statement regarding the tax authority services. The results of this research are in line with research conducted by Dharma and Astika, (2021); Dumadi *et al.*, (2020); Krisnadeva and Merkusiwati, (2020); Malau *et al.*, (2021); Masur and Rahayu, (2020); Tresnalyani and Jati, (2018); Widiastini and Supadmi, (2020); Wijayani, (2019) who found that tax authority services had an effect on taxpayer compliance.

#### **The effect of compliance costs on motor vehicle taxpayer compliance**

Compliance costs have a  $T_{count}$  -1,943 and a significance value of 0,055. Because  $T_{count}(-1,943) < T_{table}(-1,661)$  and a significance value of  $0,055 > 0,005$ , so compliance costs have a negative but not significant effect on motor vehicle taxpayer compliance in Cilacap Regency. until  $H_3$  proposed in this research is still acceptable. This effect means that the higher the compliance costs that must be incurred will reduce the compliance of motor vehicle taxpayers to carry out their obligations but not significantly.

On theory of planned behavior, compliance costs may be a control beliefs factor which hinders a person from realizing his intention to behave tax compliantly. In line with this theory, the results of this research can prove that the greater the cost of compliance can be a burden for taxpayers so they are reluctant to pay taxes but not significant. This effect is not significant because most areas in Cilacap Regency have been provided with SAMSAT services properly and the presence of an online system makes it easier for taxpayers to carry out their obligations and do not mind the compliance costs that must be incurred. Some respondents argued that they did not mind the existence of compliance costs, but for respondents who came from areas far from the reach of SAMSAT services, they still objected to the compliance costs that had to be incurred. The results of this research are in line with research conducted by Tresnalyani and Jati (2018) who found that compliance costs have a negative effect on taxpayer compliance. Compliance costs are a factor that can reduce taxpayer compliance in carrying out their obligations but not significant.

#### **The effect of vehicle data deletion sanctions on motor vehicle taxpayer compliance**

Vehicle data deletion sanctions have a  $T_{count}$  3,634 and a significance value of 0,000. Because  $T_{count}(3,634) > T_{table}(1,661)$  and a significance value of  $0,000 < 0,005$ , vehicle data deletion sanctions has a significant positive effect on motor vehicle taxpayer compliance in Cilacap Regency. Until  $H_4$  submitted in this research is acceptable. This influence means that the stricter the application of vehicle data deletion sanctions will increase the compliance of motor vehicle taxpayers to carry out their obligations.

On theory of planned behavior, vehicle data deletion sanctions can be a control beliefs factor which determines a person realizes his intention to behave tax compliantly. In line with this theory, the results of this research can prove that the existence of vehicle data deletion sanctions makes taxpayers carry out their tax obligations so that they do not get these sanctions. The average respondent's answers strongly agree with the statement regarding vehicle data deletion sanctions, but there are several respondents who disagree with the existence of these sanctions because they are too burdensome. Unfortunately, taxpayers cannot refuse these sanctions and have no other choice but to always comply with paying their vehicle tax on time. The results of this research are in line with research conducted by Apriliyani (2022); Dewi *et al.*, (2022); Dharma and Astika (2021); Juliantari *et al.*, (2021); Krisnadeva and Merkusiwati (2020); Malau *et al.*, (2021); Masur and Rahayu (2020); Puteri *et al.*, (2019); Sista

(2019); Widiastini and Supadmi (2020) who found that tax sanctions affect motor vehicle tax compliance.

#### **F test result**

This research uses  $f$  values and significance values in the ANOVA table in multiple linear regression tests. Based on the results of statistical tests with the help of SPSS, the results were  $F_{\text{count}} 16,577$  and a significance value of  $0,000$ .  $F_{\text{table}}$  a value of  $2,467$  was obtained based on a significance level of  $5\%$  and  $df_1 4 (5-1)$   $df_2 95 (100-5)$ . Because the  $F_{\text{count}} (16,577) > F_{\text{table}} (2,467)$  and a significance value of  $0,000 < 0,05$ , it can be concluded that the increasing selling price of second hand vehicles, tax authority services, compliance costs, and vehicle data deletion sanctions simultaneously affect motor vehicle taxpayer compliance.

#### **Determination Coefficient Test Results**

The coefficient of determination test is carried out to find out how much the independent variable can explain variable bound by the terms of the F test results on analysis significant multiple linear regression. The value of  $R^2$  or the coefficient of determination is between  $0-1$ . In this research, the value obtained R Square  $0,411$ . the increasing selling price of second hand vehicles, tax authority services, compliance costs, and vehicle data deletion sanctions can explain motor vehicle tax compliance by  $41.1\%$  while the remaining  $58.9\%$  is explained by other variables outside this research.

## **CONCLUSION**

Based on the results of data analysis with SPSS and the discussion above, it can be concluded as follows:

1. The increasing selling price of second hand vehicles has a significant positive effect on motor vehicle taxpayer compliance in Cilacap Regency. This means that the higher the increasing selling price of second hand vehicles on the market, the compliance of motor vehicle taxpayers will increase.
2. Tax authority services have a significant positive effect on motor vehicle taxpayer compliance in Cilacap Regency. This means that the better the service provided by the tax authority, the higher the compliance of motor vehicle taxpayers.
3. Compliance costs have a negative effect on motor vehicle taxpayer compliance in Cilacap Regency but not significant. This means that the higher the compliance costs that must be incurred, the compliance of motor vehicle taxpayers will decrease but not significantly.
4. Vehicle data deletion sanctions have a significant positive effect on motor vehicle taxpayer compliance in Cilacap Regency. This means that the more assertive the application of vehicle data deletion sanctions, the compliance of motorized vehicle taxpayers will increase.

The implications obtained based on the results of this study and can be considered for several related parties, it is:

1. SAMSAT office staff in Cilacap Regency can maintain and improve the quality of services provided to taxpayers, to increase taxpayer compliance. Cilacap Regency SAMSAT officers can further expand the service area in order to make it easier for taxpayers to carry out their obligations and not object to the compliance costs that must be incurred. Officers from the Cilacap Regency SAMSAT office can also carry out sanctions for vehicle data deletion and are always aggressively educating taxpayers regarding these sanctions.

2. The existence of this research can add to the study of science in tertiary institutions. Future research can add other variables and expand the research area so that motor vehicle tax research can develop.
3. Community / taxpayers can get useful information related to motor vehicle tax from this research. The existence of this research can provide motivation for taxpayers to want to comply with making vehicle tax payments. The increasing selling price of second hand vehicles on the market and vehicle data deletion sanctions can be a consideration for taxpayers to want to pay taxes. Taxpayers do not mind the compliance costs that must be incurred because currently SAMSAT has made it easy to pay taxes.

Some research limitations and suggestions that can be considered for further research are as follows:

1. This study faced obstacles during sampling, the researcher had to accompany the respondents when filling out the questionnaire and this assistance took quite a long time. The next researcher can allocate sufficient time for sampling as anticipation when the process of filling out the questionnaire by the respondent needs to be assisted.
2. This study has an R-Square value 0,411, which means that the variable increasing selling price of second hand vehicles, tax authority services, compliance costs, and vehicle data deletion sanctions can explain motor vehicle taxpayer compliance by 41.1%. Future research is expected to be able to conduct further studies of other variables that might influence motor vehicle tax compliance.
3. Taxes are always related to regulations made by the government. Of course, these regulation are always changing. Future research can pay attention to these changes and can use the most recent regulations.

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