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Determinants of motor vehicle taxpayer compliance in the Province of Yogyakarta Special Region

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ABSTRACT

Motor vehicle tax is one of the main sources of revenue for local governments in Indonesia, including the Special Region of Yogyakarta (DIY) province. This study aims to examine the influence of variables, such as attitude, subjective norm, behavioral control, taxpayer awareness, religiosity, service, and tax sanctions, on motor vehicle taxpayers' compliance in the DIY province. The study employs a quantitative approach and utilizes partial least squares (PLS) analysis with the assistance of the SmartPLS 3 application. The sample size for this study comprised 150 motor vehicle taxpayers in the DIY province. The research findings indicate that attitude, behavioral control, taxpayer awareness, service, and sanctions variables have an impact on taxpayer compliance. Meanwhile, subjective norm and religiosity variables do not influence compliance with motor vehicle taxpayers in the DIY province.

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RESEARCH & PUBLISHING

1. INTRODUCTION

Taxes are the largest source of state revenue in Indonesia. In the context of decentralization, where regions are given autonomy to regulate and manage their own affairs, an important implication of this control of authority is the increasing need of the regions, which causes financing for government and development activities to also increase (Nai, 2024).Taxes are classified into two categories: central taxes and regional taxes. Regional taxes are levied based on Law No. 28 of 2009 concerning regional taxes and levies. The Special Region of Yogyakarta (DIY) has unique characteristics as a region with a rich cultural heritage and a tourist destination. Despite its relatively small size, DIY has a high level of traffic density, especially in cities such as Yogyakarta, Sleman, Bantul, and Gunungkidul. Motor vehicle taxes are a major source of revenue for regional governments in Indonesia, including the DIY.

The success of the motor vehicle tax system depends heavily on taxpayer compliance. This compliance reflects the extent to which the public is compliant with their tax obligations. Motor vehicle growth in the Special Region of Yogyakarta (DIY) Province is increasing by approximately 4% annually for cars and 6% for motorcycles. The number of motorized vehicles increases by a maximum of 6% to 7%, both for two-wheeled and four-wheeled vehicles. In 2019, the number of motorized vehicles was approximately 404, and this year it has increased to approximately 420,000 (Sidik, 2020).

Figure 1. Motor Vehicle Tax Revenue of the Special Region of Yogyakarta Province in 2023

Source: Bappeda.jogjaprov (2023)

Figure 1 shows the amount of regional tax revenue in the Special Region of Yogyakarta Province over the past five years. This decline in motor vehicle tax revenue is due to non-compliance by motor vehicle taxpayers (PKB) in the province.

To improve taxpayer compliance, the approach taken should not only focus on tax system reform but also consider the taxpayer's perspective. This includes a deep understanding of the factors that influence individual decisions to comply with or ignore their tax obligations. This approach emphasizes the need to understand the psychological and social dynamics underlying tax compliance behavior. Bobek and Hatfield (2003) In the TPB theory, the formation of a person's behavior is measured through behavior. Ajzen (1991) explains that taxpayer behavioral intentions are influenced by three factors: attitudes toward behavior, subjective norms, and behavioral control. This is also stated by Heider (1958) in attribution theory, that factors that can influence a person's habits are internal (*internal forces*) and external (*external forces*). This internal influence is caused by a person's self, such as awareness and the influence of religious teachings or religiosity within him. Meanwhile, external factors come from outside or from the individual's environment, such as the existence of good services and sanctions.

Attitude can influence taxpayer compliance. According to Ajzen (1991), attitude is a person's feelings of acceptance or rejection of an object or behavior, measured by a positive or negative response to that behavior. Although not directly observable, a person's attitude toward an object can be estimated

from their behavior and statements. Several studies, such as those by Narew et al. (2023), Hernawanto and Pusposari (2021), and Prastika and Trisnaningsih (2023), show that attitude significantly influences taxpayer compliance levels.

To measure taxpayers' intention to comply, it is important to consider normative beliefs, where taxpayers act based on personal beliefs and environmental influences. Ajzen (1991) explains that subjective norms are formed from normative beliefs and motivation to comply. Therefore, taxpayer compliance is influenced not only by the individual but also by environmental factors. Several studies have shown that subjective norms have a significant influence on tax compliance, as demonstrated by Anggraeni and Daito (2022) and Putra et al. (2023). However, other studies, such as those conducted by Wakhidah and Jayanto (2018) and Prastika and Trisnaningsih (2023), found that subjective norms had no effect on taxpayer compliance.

Taxpayer awareness plays a crucial role in measuring compliance. Marcheita and Rachman (2022) suggest that this awareness stems from individuals, encouraging them to pay taxes. Local governments increase taxpayer awareness to increase motor vehicle tax revenue. Tax awareness and the image of the tax authority have positive and significant effects on tax compliance. However, Hanjaya and Suparmun (2021) find that taxpayer awareness has no effect on taxpayer compliance.

Several researchers, such as Dwi et al. (2019) and Saragih et al. (2020), have examined religiosity in relation to taxpayer compliance. Mohd Ali (2013) suggests that religious values can encourage positive taxpayer compliance behavior. The research of Torgler (2006) and Mohd Ali (2013) shows that religiosity influences taxpayer compliance, with Torgler also exploring religious norms from over 30 countries using data from the WVS. However, Stack and Kposowa (2006) show that non-religious individuals are more likely to commit tax fraud. Religiosity has a significant positive impact on voluntary tax compliance. Conversely, Benk et al. (2016) found that interpersonal religiosity did not have a statistically significant effect on taxpayer compliance, either voluntary or mandatory.

The service variable is used to assess the quality of services provided by the Samsat (Vehicle Tax Administration) agency to improve motor vehicle taxpayer compliance. However, vehicle tax services still face obstacles, such as a lack of human resources for verification, inadequate internet infrastructure, and a lack of socialization and technology education for the public. Yunianti et al. (2019) showed that service quality has a positive effect on taxpayer compliance in paying motor vehicle taxes. Saragih et al. (2020) explained that effective services from tax agencies encourage taxpayers to pay taxes without expecting direct rewards. Arfamaini and Susanto (2021) and Yunianti et al. (2019) also confirmed that service quality has a positive and significant effect on taxpayer compliance in paying motor vehicle taxes. However, Hanjaya and Suparmun (2021) found that tax authorities' services did not have a significant effect on taxpayer compliance.

In addition to optimal service delivery, government sanction policies have proven effective in increasing taxpayer compliance. Pujiwidodo (2016) found that implementing tax sanctions encourages taxpayers to comply with their tax obligations due to the fear of heavy fines for violating tax regulations. Pratama (2021) demonstrated that tax sanctions have a positive effect on motor vehicle taxpayer compliance. Sebayang and Lubis (2022) in North Sumatra Province also supported the effect of tax administration sanctions on motor vehicle taxpayer compliance. However, Maulana and Septiani (2022) indicated that tax sanctions do not significantly impact motor vehicle taxpayer compliance.

This study contributes to the literature on motor vehicle taxpayer compliance, as conducted by Sebayang and Lubis (2022); Pratama (2021); Arfamaini and Susanto (2021); and Maulana and Septiani (2022). This study distinguishes itself by including religiosity as a variable and using the structural equation modeling–partial least square (SEM-PLS) method, in contrast to previous studies that only used multiple regression tests (ordinary least squares model). The purpose of this study is to explain the influence of attitudes, subjective norms, perceived control, taxpayer awareness, religiosity, service delivery, and tax sanctions on motor vehicle taxpayer compliance.

2. METHOD

A quantitative approach was used in this study with a survey method. The researcher used a questionnaire as the research instrument to obtain data. The data types used in this study were primary and secondary data.

2.1. Data Source

Data collection techniques in this study, the researcher will distribute questionnaires via Google Forms via social media to motor vehicle taxpayers, which will be used for statistical analysis.

Data analysis techniques the data collected in this study will be processed and analyzed using parametric inferential statistical methods, specifically by applying the variance-based structural equation model (SEM), known as partial least square (PLS). This analysis will be conducted using the SmartPLS 3.0 software.

3. RESULTS

3.1. Evaluation of Measurement (Outer model)

See Figure 2 for detail.
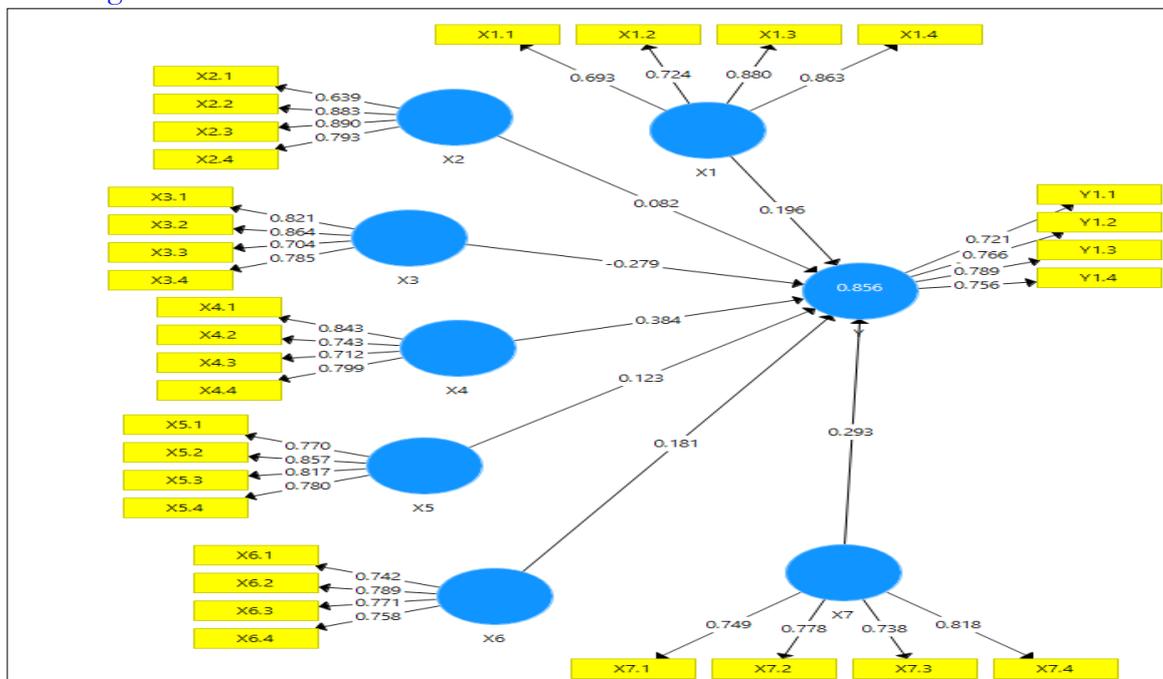
Figure 2. Outer Model Research Model

3.2. Measurement Evaluation (Inner model)

In the evaluation of the structural model (inner model), the research includes testing the suitability of the R-Squared (R2), Q-Square, and path coefficient models. The tests are presented in Table 1. R-Square (R2) and Q-Square analysis test

Table 1. R-Square Test Results

Variables	R Square	R Square Adjusted
Compliance is mandatory bp invite (Y)	0.856	0.849

Source: Smart PLS3 Output (2023)

Based on Table 1 above, the R-square (R2) value for taxpayer compliance is categorized as very strong because it exceeds 0.75. This indicates that the independent variables collectively have an 88% influence on taxpayer compliance, whereas the remaining 12% is influenced by other variables not tested in this study.

According to Ghozali and Latan (2015), the Q2 value can be used to measure how well a model produces observation and estimation parameters. This can be assessed by how well the model has a good predictive correlation, which can be measured through the Q-Square value. If the Q-Square value is > 0, this indicates that the model actually has a good predictive correlation. The relevance of adequate Q-Square predictions can also be measured through various factors such as the following;

(Y) Q2 = 1- (1-R2 Taxpayer compliance)

$\quad$ = 1- (1-0.805)

$\quad\quad$ = 1-12

$\quad\quad$ = 0.80

From the calculations that have been carried out, it can be concluded that the Q-Square value for Y is 0.80, which indicates that the value is greater than 0.75, and can be considered good.

3.2.1. Part Coefficient

Hypothesis testing in this study uses the SmartPLS software, namely the Smart_PLS Bootstrapping Resampling method, and tests the significance value of accepting the hypothesis with the condition that the original sample has a positive or negative influence and the T-Statistic value is > 1.65 and the P-Value is < 0.05 (see Table 2).

Table 2. Path Coefficient

Variables	Original Sample	T Statistics	P Values
Attitude > Taxpayer compliance	0.196	2,823	0.002
Subjective norms > Taxpayer compliance	0.082	0.862	0.194
Behavioral control> Tax compliance	-0.279	3,508	0,000
Awareness> Taxpayer compliance	0.384	4,303	0,000
Religiosity > Tax compliance	0.123	1,580	0.057
Services > Tax compliance	0.181	1,795	0.037
Sanctions > Taxpayer compliance	0.293	3,262	0.001

Source: Smart PLS3 Output (2023)

4. DISCUSSION

4.1. The Influence of Attitudes Towards Motor Vehicle Taxpayer Compliance

Statistical testing revealed a significant impact on motor vehicle taxpayer compliance. This means that better unpaid attitudes and perceptions will lead to increased compliance in the Special Region of Yogyakarta (DIY).

Based on the test results, these results are relevant to the Theory of Planned Behavior, which explains that there are three factors that influence a person's intention, one of which is attitude. Ajzen (1991) explained that what is meant by attitude is a feeling of favorability or unfavorability towards an object that will be responded to. With the attitude of taxpayers who believe that paying taxes is important and beneficial, a positive attitude is formed that can support compliant behavior towards taxation. Likewise, taxpayers who do not feel that taxes are urgent and good for regional development can give rise to negative attitudes and form non-compliant behavior.

This is in line with the results of previous research conducted by Sinen (2022), who also found

that attitudes influence taxpayer compliance. who also found that attitude influences taxpayer compliance. Research conducted by Narew et al. (2023) also found that attitude simultaneously has a significant positive effect on taxpayer compliance. This is in line with the results of research conducted by Hamdah et al. (2020), who found that attitude has a positive effect on taxpayer compliance.

4.2. The Influence of Subjective Norms on Taxpayer Compliance

After statistical testing of the taxpayer awareness variable was conducted, it was shown that it had no effect on motor vehicle taxpayer compliance. Mahyarni (2013) explains that subjective norms are the influence of people close to a particular individual who influences a person's behavior due to the individual's assumptions about the expectations of those closest to them and make the individual do or not do certain behaviors. The existence of the environment or people around him is a driving force for a person's compliance with their tax obligations, so that in the end, the taxpayer will determine his subjective perception from the encouragement of others. Setyono (2022) said that someone will have a strong interest/compliance to do something if there is strong support for their behavior.

Based on the test results, these results are not relevant based on the Theory of Planned Behavior which explains that there are three things that influence a person's intentions, one of which is subjective norms. Ajzen (1991) stated that subjective norms refer to the influence of those around them. However, subjective norms have no effect on taxpayer compliance, resulting in low levels of compliance. Although a taxpayer's social environment may provide a positive view or tend to ignore their tax obligations, taxpayers have strong control over themselves. Therefore, environmental encouragement and the influence of those closest to them cannot influence taxpayer compliance. When subjective norms or environmental conditions cannot influence taxpayer compliance, it can be influenced by other variables, such as taxpayer awareness, public services, and sanctions. This can be achieved by providing tax-awareness education about the importance of paying taxes, tax allocation for regional development, and the value of the benefits of paying taxes.

Control is a person's perception of the difficulty of carrying out the desired behavior, related to the availability or lack of resources and opportunities needed to realize certain behaviors. If a taxpayer does not perceive difficulty in paying their taxes and is economically/financially able to pay taxes, they will have a tendency to comply with tax obligations.

This aligns with previous research conducted by Narew et al. (2023), Based on the results of other studies that support this study by finding the same results. As in Natasha and Marlinah (2022) study, the subjective norm variable had no effect on tax compliance. Other researchers using the subjective norm variable have found that subjective norms have no effect on taxpayer compliance, as demonstrated by Alam and Ernandi (2022). This finding is also supported by the research of Mahendra and Rachmawati Meita Oktaviani (2022), who found that subjective norms had no direct effect on tax compliance.

4.3. The Influence of Behavioral Control on Motor Vehicle Taxpayer Compliance

After statistical testing, the taxpayer-awareness variable showed a significant effect on motor-vehicle taxpayer compliance. This means that better taxpayer behavioral-control perceptions will increase motor-vehicle taxpayer compliance in the Special Region of Yogyakarta (DIY).

Based on the test results, these results are relevant to the Theory of Planned Behavior which explains that there are three factors that influence a person's intention, one of which is behavioral control. In the context of tax compliance, behavioral control refers to the strength of a taxpayer's control over their taxes so that they comply with them. Ajzen (1991) explains that what is meant by behavioralwhich found that behavioral control simultaneously had a significant and positive effect on taxpayer compliance. Other research, such as that by Hamdah et al. (2020), also found similar results, indicating that behavioral control had a positive effect on taxpayer compliance.

4.4. The Influence of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance

After statistical testing, the taxpayer awareness variable showed results that influenced the motor vehicle taxpayer compliance. Based on the results of the tests conducted, it can be concluded that these

findings are in accordance with attribution theory, which explains that individual behavior is influenced by a combination of internal and external factors (Heider, 1958). Among these is the internal aspect, namely, taxpayer awareness. Taxpayer awareness refers to a state in which a person knows and understands a situation that gives rise to real action (Arum, 2012).

The results above are in line with previous studies, such as those conducted by Aisyah and Satwiko (2022), who found that taxpayer awareness affects motor vehicle taxpayer compliance. In another study conducted by Yuliansyah (2023), taxpayer awareness (WP) had a positive effect on motor vehicle tax compliance in Pesawaran Regency. The same results were found by other researchers, such as Hamdah et al. (2020), who found that tax awareness, tax knowledge, income level, quality of tax services, and tax sanctions have a significant effect on motor vehicle taxpayer compliance.

4.5. The Influence of Services on Motor Vehicle Taxpayer Compliance

After statistical testing, the religiosity variable showed results that influenced motor vehicle taxpayer compliance. Based on, this is relevant *Attribution* Theory Heider (1958) stated that a person's behavior is determined by a combination of internal forces *and* external forces . External forces in this study refer to the service. The Samsat (tax office) is the object of service, providing services to facilitate taxpayers in paying or paying their taxes. Good, efficient, and accountable service to taxpayers can influence the level of taxpayer compliance. Prasojo and Syarifah (2020) explain that service quality is effective service by agencies so that taxpayers are willing to pay their taxes without expecting any direct return.

This is in line with the research findings of Anto et al. (2021), who found that public service accountability has a positive and significant impact on taxpayer compliance in fulfilling tax obligations. Arfamaini and Susanto (2021) demonstrated that service quality has a positive and significant impact on taxpayer compliance in paying motor vehicle taxes. Yunianti et al. (2019) also showed similar results in their research, indicating that service quality influences taxpayer compliance in paying motor vehicle tax.

4.6. The Influence of Sanctions on Motor Vehicle Taxpayer Compliance

After statistical testing, the sanction variable showed results that influenced motor vehicle taxpayer compliance. This is relevant to Heider (1958), who states that a person's behavior is determined by a combination of internal forces and external forces, in this case, tax sanctions that apply to external forces.

Imposing tax sanctions is an effort to enforce tax laws and increase taxpayer compliance. However, some taxpayers object to sanctions, stemming from a lack of understanding of the purpose of the sanctions. Another factor is the importance of imposing severe sanctions to educate taxpayers. Another reason is that sanctions are imposed without providing forgiveness to taxpayers who are unaware of the existence of tax sanctions.

This aligns with the findings of Wahyuningtias and Andrian (2022), who find that tax sanctions impact taxpayer compliance. Marcheita and Rachman (2022) also found similar results, indicating that tax sanctions can have a partial positive effect on motor vehicle tax compliance. Imposing sanctions is a firm effort to provide a deterrent effect to taxpayers who violate the law.

5. CONCLUSION AND SUGGESTIONS

This study aimed to determine the factors influencing motor vehicle tax compliance in the Special Region of Yogyakarta Province. The study sample consisted of 150 respondents, each of whom owned a motor vehicle and was domiciled in the Special Region of Yogyakarta Province. Data analysis using the Smart PLS application and the discussion outlined in the previous chapter resulted in the following conclusions:

Attitude influences motor vehicle taxpayer compliance. This indicates that a positive attitude toward taxes is a taxpayer's effort to comply with tax laws. A positive attitude toward tax obligations tends to increase compliance, whereas a negative attitude can be a barrier. Therefore, efforts to foster positive attitudes through education campaigns and increased public understanding can play a significant role in improving taxpayer compliance.

Subjective norms have no effect on motor vehicle taxpayer compliance. This study found that subjective norms, which refer to social views and expectations regarding tax payments, did not significantly impact tax compliance among motor vehicle owners. This finding underscores that external factors, such as societal views or pressure, do not play a key role in taxpayers' decisions to fulfill their tax obligations. Instead, these results suggest that more personal or practical aspects, including understanding tax regulations, accessibility of tax services, and the direct benefits derived from tax compliance, tend to be more influential in encouraging tax compliance.

Behavioral control has no effect on motor vehicle taxpayer compliance. Behavioral control is a significant factor influencing motor vehicle taxpayer compliance. This factor encompasses an individual's ability to regulate and direct their actions in accordance with applicable tax regulations and obligations. Research shows that when taxpayers perceive greater control over their behavior in the context of paying taxes, they tend to be more compliant. This is related to their perception of the ease of the tax payment process, the availability of clear and accurate information, and their confidence in their ability to fulfill their tax obligations. Therefore, increasing behavioral control by simplifying tax procedures and increasing access to information can be an effective step to improve motor vehicle taxpayer compliance.

Awareness influences taxpayer compliance. A high level of awareness regarding the importance of paying taxes can increase compliance, whereas low awareness can be a barrier. Therefore, efforts to increase public awareness of tax contributions and their benefits can be an effective strategy for improving taxpayer compliance.

Religiosity has no effect on motor vehicle tax compliance. Although religious values may play an important role in a person's life, this factor is not directly related to compliance with motor vehicle tax obligations. Therefore, efforts to improve taxpayer compliance should focus on factors more closely related to a taxpayer's religious affiliation.

Service quality impacts motor vehicle taxpayer compliance. Good service quality, including efficiency, ease of access, and clear communication from tax authorities, can improve taxpayer compliance. Conversely, unsatisfactory or ineffective service can hinder compliance. Therefore, improving the quality of tax services can be considered an effective strategy for encouraging motor vehicle taxpayer compliance.

Sanctions influence motor vehicle taxpayer compliance. The threat of sanctions or the consequences of punishment can be a motivating factor for increasing compliance. Therefore, the implementation of firm and consistent sanctions can be an effective tool for ensuring taxpayer compliance with motor vehicle tax obligations.

5.1. Implications of the research

The results of this study are expected to contribute to improving motor vehicle taxpayer compliance in the Special Region of Yogyakarta (DIY). Based on the findings of this study, the researchers recommend that the relevant provincial government authorities continue to improve their performance to increase motor vehicle taxpayer compliance. Some recommendations based on this research include the following: a persuasive approach to taxpayers, utilizing the workplace, school, and home environments, can be used to improve tax compliance. This can foster a perception of positive behavioral control among taxpayers regarding their taxes. By paying taxes, local governments can boost development and improve public infrastructure.

5.2. Limitations and suggestions

5.2.1. Limitations

The results described in the research above have several limitations, namely: In the questionnaire distribution process, this study involved 150 respondents located in the Special Region of Yogyakarta Province. It is known that the sample used in this study does not comprehensively cover the entire population of motor vehicle taxpayers in various regencies; however, several regions were represented in the sample. It was observed that respondents tended to provide answers in less detail, which may have been influenced by time constraints and the demands of their work, so their primary focus was on

completing the questionnaire.

In the context of this research, which aimed to analyze the factors contributing to the level of motor vehicle taxpayer compliance in the Special Region of Yogyakarta Province, the researcher limited its focus to seven main variables. These variables include attitudes, subjective norms, behavioral control, awareness, religiosity, service quality, and the impact of sanctions on tax compliance.

5.2.2. Suggestion

Based on the limitations of this study, the researcher provides the following suggestions for further research. For further research in the context of motor vehicle taxpayer compliance, it is recommended that the focus be expanded to include additional variables that may influence compliance, such as fine amnesty and socialization.

Increasing the sample size and geographic representation by involving respondents from various districts and cities in the DIY province is necessary to obtain a more comprehensive and representative picture.

Ethical Approval

Not Applicable

Informed Consent Statement

Not Applicable

Authors' Contributions

A conceptualized the study, designed the research methodology, conducted data analysis using SmartPLS, and drafted the manuscript. F contributed to data collection, data processing, and literature review. AM assisted in interpreting the research findings, reviewing the manuscript, and editing the final version. All authors have read and approved the final version of the manuscript.

Disclosure Statement

The Authors declare that they have no conflict of interest

Data Availability Statement

The data presented in this study are available upon request from the corresponding author for privacy.

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