Analysis of Taxpayers' Knowledge, Taxpayers' Awareness, Tax Penalty, Tax Access, Facilities, Taxation Socialization and E-Samsat on the Compliance of Motor Vehicle Tax Payment

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Abstract: Motor vehicle tax is one of the regional taxes that has an influence on the local own-source revenue. Regional taxes are managed by the local government and used for regional development. One of the keys to optimizing motor vehicle tax revenue is increasing tax compliance. This research conducted to determine the effect of taxpayers' knowledge, taxpayers' awareness, tax penalty, tax access, facilities, taxation socializatio and e-samsaton motor vehicle taxpayers' compliance. The population in this study are motor vehicle taxpayers in the Special Region of Yogyakarta. The sampling technique used was accidental sampling by distributing questionnaires. The data analyzed using validity and reliability tests, classic assumption test, multiple linear regression analysis and t test using SPSS 24.0. The results of the study show that taxpayers' knowledge, tax penalty and e-samsat have an effect on taxpayers' compliance while taxpayers' awareness, tax access, facilities, tax socialization have no effect on taxpayers' compliance.

Keywords: Taxpayer Compliance; Taxpayers Knowledge; Tax Access; Facilities; E-samsat.

1. Introduction

Indonesia is a country that has a lot of potential resources, but Indonesia still has not been able to maximize this potential (Rahman et al., 2020). To support it, a lot of funds are needed, therefore state revenue is a concern (Rahman et al., 2020). One of the biggest sources of national income is tax revenue where every year the tax target always increases in line with the increasing need to finance state spending (Barus, 2016; Wardani et al., 2017; Yunita Sari & Jati, 2019; Rahman et al., 2020; Kusumawati & Rahman, 2021). The definition of tax is a mandatory contribution to the country that is owed by individuals or companies that are coercive and regulated by law but not directly rewarded and will be used for the needs of the country for the common prosperity (Law No. 28 of 2007 regarding General Taxations, Provisions, and Procedures).

There are various types of taxes in Indonesia, including the regional taxes, this tax is managed by the local government which will be used for regional development (Aris & Mujiyati, 2020). Regional taxes are one of the pillars of revenue which will be a source of funds for the local government in developing the region (Pratama, 2014). In the Province of the Special Region of Yogyakarta, the amount of motor vehicle tax is one-third of the local own-source revenue. Based on this, it means that motor vehicle tax is one of the biggest contributors to the local own-source revenue. According to Wardani et al (2017) it is necessary to optimize motor vehicle tax revenue through various efforts to increase the amount of income from this sector in one way, namely increasing motor vehicle taxpayers' compliance.

Compliance is the key to increase motor vehicle tax revenue in order to increase local own-source revenue (Wardani et al., 2017). Compliance is a condition in which taxpayers can fulfill all of their tax obligations and implement their tax rights (Ilhamsyah et al., 2016). Compliance is also the basis for implementing a self-assessment tax collection system (Kurniawati & Susanto, 2021). Compliance can also be defined as the actions of taxpayers to fulfill their obligations by paying taxes (Wardani et al., 2017). Several factors that influence motor vehicle taxpayer compliance include tax knowledge, taxpayers' awareness, tax penalty, tax access, facilities, tax socialization and e-samsat.

Knowledge of taxation is the basic concept of related taxpayers, laws, regulations and tax procedures so that taxpayers can implement their rights and obligations (Wardani & Rumiyatun, 2017). With tax knowledge, it is expected that taxpayers are able to understand their rights and obligations so that taxpayers are able to feel the benefits of paying taxes (Nurlaela, 2013; Wardani & Rumiyatun, 2017). The more taxpayers who know and understand tax knowledge, the more they will be able to pay taxes on time (Wardani et al., 2017). This statement is in accordance with research conducted by Rizal (2019) and Winasari (2020) that knowledge affects motor vehicle taxpayers' compliance.

Taxpayers' awareness is the desire and sincerity of taxpayers in carrying out their tax obligations which can be applied by understanding the function and importance of taxes, reporting and paying taxes (Dharma, G. P. E., & Suardana, 2014). With the implementation of the self-assessment system in Indonesia, it requires

corporate and personal taxpayers to be able to know, understand procedures and procedures for independent calculations related to paying taxes (Fitrio et al., 2015). Taxpayer awareness can arise from the taxpayer's understanding of the meaning and benefits of tax(Ni Komang Ayu Juliantari, I Made Sudiartana, 2021). The positive view of taxpayers on the implementation of state functions by the government can be a driving force for society to comply with their tax obligations (Cindy & Yenni, 2013). Research conducted by Wardani & Asis (2017), Juliantari et al (2017), Rizal (2019) Winasari (2020) and Aditya et al (2021) shows that taxpayers' awareness affects motor vehicle taxpayers' compliance.

The efforts to increase compliance of motor vehicle tax payments require tax penalty as well as law enforcement in order to pay motor vehicle taxes (Wardani & Rumiyatun, 2017). There is taxpayer non-compliance in paying motor vehicle taxes due to the absence of strict tax penalty as of underestimating their tax obligations (Aditya et al., 2021). It is hoped that this sanction can be an important lesson for taxpayers to not to underestimate existing tax regulations (Sari and Susanti, 2013; Wardani & Rumiyatun, 2017). The results of research conducted by Solekhah & Supriono (2018), Aditya et al (2021) and Anggraeni (2022) state that tax penalty affect motor vehicle taxpayer compliance.Tax access is a strategic service center or office or location that can be easily reached by taxpayers, including the ease of finding roads and clarity of routes that can make it easier for taxpayers to carry out their tax obligations (Barus, 2016). With the support of easy access to taxes, it can be a supporting factor for taxpayers to pay motor vehicle taxes (Fitrio et al., 2015). This is different if there are difficulties in accessing the location, the taxpayers reconsiders in carrying out his tax obligations (Sarlina et al., 2019). The results of research conducted by Fitrio et al (2015), Barus & Kamaliah (2016) and Sarlina et al (2019) reveal that access to taxes affects taxpayers' compliance.

Facilities can be interpreted as an entire operation with a technology base related to facilities and infrastructure so as to be able to meet quality requirements and support efforts to modernize tax administration in Indonesia (Barus, 2016). Adequate facilities can be a consideration for taxpayers to carry out their tax obligations (Sarlina et al., 2019). Facilities are one of the factors that make it easier for taxpayers to pay motor vehicle taxes (Barus, 2016). This is supported by research conducted by Barus (2016) which revealed that facilities have an influence on motor vehicle taxpayer compliance. Nevertheless, research conducted by Sarlina et al (2019) revealed that facilities did not affect compliance with motor vehicle taxpayers.Tax socialization has an important role for taxpayers to know the existing tax regulations and procedures. Through this socialization, it can provide important information for taxpayers in carrying out their obligations (Kusumawati & Rachman, 2021). The more socialization carried out by the government, the more knowledge and awareness will be added to taxpayers so that taxpayers will be more obedient in paying vehicle taxes and tax revenue will increase (Aprilianti, 2021). Therefore, tax socialization must be carried out effectively and through media that are known and can be easily accessed by the public (Ni Komang Ayu Juliantari, I Made Sudiartana, 2021). Research conducted by Dharma & Suardana (2014), Aprilianti (2021) Kusumawati & Rachman (2021) shows that tax socialization affects motor vehicle taxpayers' compliance. Samsat is a government institution that works under the Regional Revenue Office which has the task of managing motor vehicle tax payments (Wardani, 2020). Along with the development of technology in various sectors of life without exception, it provides convenience for the community. The police sector is one of the sectors affected by this technological development. Motor vehicle tax management activities require complete information and data support (Aditya et al., 2021). The e-Samsat program is a program developed by SAMSAT in terms of its services (Wardani, 2020).

Based on the background above, there are various factors that influence taxpayers' compliance, the results of different studies that have been carried out by previous researchers, place and year motivated researchers to conduct research on taxpayers' compliance.

2. Literature Review

2.1 Attribution Theory

Attribution theory is a theory coined by Fritz Heider which explains a person's behavior. Basically attribution theory is a theory which states that when individuals make observations of other people, they try to determine whether the behavior is influenced by internal or external factors (Lubis, 2010: 97; Rizal, 2019).Internal attribution is attribution given to individual characteristics and quality factors, while external attribution is a large attribution factor from the environment or contextual (Mustafa, 2011;Anggraeni, 2022). Actions based on internal factors are believed to be actions that are under the individual's control. Actions based on external factors are believed to be actions of cause and effect or forced to act in such a way (Aditya et al., 2021).

2.2 Tax

In the Tax Law no. 28 of 2007, Article 1 defines that taxes are mandatory contributions to the state owed by individuals or entities that are coercive according to the law, do not receive direct rewards and are used for

state purposes for the prosperity of the people(Aris & Mujiyati, 2020). There are two meanings in the definition of tax, namely economic and juridical understanding(Aris & Mujiyati, 2020). Economically, taxes are a transfer of wealth from the private sector to the government sector, while legally, taxes are contributions that can be forced (Aris & Mujiyati, 2020).

2.3 Taxpayer Knowledge
Taxpayer knowledge is basic information for each taxpayer that can be used in acting, managing tax strategies and making decisions in obtaining rights and implementing obligations as a taxpayer (Wardani & Rumiyatun, 2017). The more quality knowledge that the taxpayer has will have an impact on fulfilling the implementation of tax obligations in the best and timely manner on the basis of justice (Rizal, 2019). Research conducted by Wa Ode Aswati, ArifuddinMas'ud and TutiNudiantiNudi (2018) stated that the higher the knowledge possessed by the taxpayer, the better the compliance by the taxpayer. Taxpayers who have a lot of knowledge tend to be dicipline in implementing their tax obligations. Based on the description above, the following hypothesis can be formulated:
H1: Taxpayers' Knowledge Influences Taxpayer Compliance in Motor Vehicle Tax Payment in Yogyakarta.

2.4 Taxpayers' Awareness
Taxpayers' awareness is an attitude that has positive intentions from individuals in carrying out their tax obligations without any coercion from other parties (Wardani & Rumiyatun, 2017). Taxpayers' awareness can be seen from the seriousness of the taxpayer in carrying out their tax obligations voluntarily without any influence or encouragement from other parties (Kusumawati & Rachman, 2021). Research conducted by Ni Komang Ayu Juliatari, I Made Sudiartana and Ni Luh Gede Mahayu Dicriyani (2021) states that taxpayers' awareness has a positive effect on taxpayers' compliance in paying motor vehicle taxes. Taxpayer awareness is a motivating factor for taxpayers to carry out their tax obligations. Awareness that grows by itself encourages taxpayers to voluntarily carry out their tax obligations without any coercion from outsiders. From the results of the description above, the following hypothesis can be formulated:
H2: Taxpayers' Awareness Influences Taxpayer Compliance in Motor Vehicle Tax Payment in Yogyakarta.

2.5 Tax Penalty
Tax penalty are negative penalties given to people who violate tax regulations by paying money (Cindy & Yenni, 2013). Broadly speaking, the law contains rights and obligations that may and may not be carried out, therefore the existence of penalty is a consequence so that the law can be obeyed by everyone (Cindy & Yenni, 2013).Research conducted by Stephanie Kurniawati and Yulius Kurnia Susanto (2021) states that the existence of tax penalty encourages taxpayers to pay motor vehicle tax in a timely manner, in order to avoid tax penalty. From the description above, the following hypothesis can be formulated:
H3: Tax penalty Affect Taxpayers' Compliance in Motor Vehicle Tax Payment in Yogyakarta.

2.6 Tax Access
Access became one of the factors considered by taxpayers in carrying out their tax obligations (Fitrio et al., 2015). The existence of easy access can relieve and facilitate taxpayers in implementing their tax obligations (Sarlina et al., 2019). The intended access includes an easy-to-reach location, an orderly service queue system, easy payment processes and procedures and an organized and strategic layout (Sarlina et al., 2019).Research conducted by Leni Sarlina, Asep Kurniawan and Indah Umiyati (2019) states that tax access has a positive effect on motor vehicle taxpayers' compliance. Ease of access consisting of samsat locations and an orderly queuing system has an influence on taxpayers to implement tax payments. Therefore, the ease of access when paying taxes increases taxpayers' compliance. Based on the description above, the following hypothesis can be formulated:
H4: Tax Access Has an Effect on Taxpayers' Compliance in Motor Vehicle Tax Payment in Yogyakarta.

2.7 Facility Influences Taxpayers
Facilities are all operations related to technology in the context of procuring facilities and infrastructure with the aim of fulfilling quality requirements and efforts to support modernization of tax administration in Indonesia (Barus, 2016). The facilities are referred to the availability of service facilities, staff and items that support the ongoing process of tax services to provide a sense of satisfaction and pleasure (Barus, 2016). The existence of these facilities apart from providing a sense of satisfaction and pleasure is expected to provide a sense of comfort to taxpayers (Sarlina et al., 2019).Research conducted by Stephanie Amelia Handayani Barus, Kamaliah and Yuneita (2016) states that facilities have an influence on taxpayers' compliance in paying motor vehicle tax. Based on the description above, the hypothesis can be formulated as follows:

H5: Facility Influences Taxpayers' Compliance in Motor Vehicle Tax Payment in Yogyakarta.

2.8 Tax Socialization

Tax socialization is one of the efforts from the government to provide understanding and insight for society in general and taxpayers in particular related to proper tax procedures (Kusumawati & Rachman, 2021). Intensive tax socialization can help increase the knowledge of prospective taxpayers regarding all matters related to taxes, without effective socialization taxpayers will experience difficulties in implementing their tax obligations (Ni Komang Ayu Juliantari, I Made Sudiartana, 2021).Research conducted by IntanNioKusumawati and Arif Nugroho Rachman (2021) states that tax socialization has an influence on taxpayers' compliance in paying motor vehicle tax. The active role of the government in providing socialization regarding motor vehicle tax can enlighten the public's insight regarding the importance of paying taxes, including motor vehicle tax. Based on the description above, the following hypothesis can be formulated:

H6: Tax Socialization Has an Effect on Taxpayer Compliance in Motor Vehicle Tax Payment in Yogyakarta.

2.9 E-Samsat

The e-samsat program is making taxpayers easier to pay motor vehicle tax by using electronic devices such as ATMs (Wardani, 2020). The existence of this program will simplify the taxpayers in paying motor vehicle tax, because taxpayers do not need to come to the Samsat office (Wardani, 2020).Research conducted by I Gusti Surya Aditya, I Nyoman Kusuma Adnyana Mahaputra and I Made Sudiartana (2021) states that the e-samsat variable has a positive effect on motor vehicle taxpayers' compliance.Based on the description above, the following hypothesis can be formulated:

H7: E-Samsat Has an Influence on Taxpayers' Compliance in Motor Vehicle Tax Payment in Yogyakarta.

3. Methodology and Procedures

3.1 Population, Sampel, and Sampling Techniques

The population in this study were taxpayers in the Province of Special Region of Yogyakarta, totaling 3,668,719 while the sample was taxpayers for two-wheeled motor vehicles in the Province of Special Region of Yogyakarta, including the City of Yogyakarta, The Regency of Bantul, Kulonprogo, Gunungkidu,l and Sleman. This research uses accidental sampling technique by determining the number of samples using the slovin formula. Based on the slovin formula obtained a sample of 100 respondents

3.2 Data Collection and Data Resources

Data collection in this study used a questionnairein collecting data with each statement assessed using a Likert scale of 1-5.. This research is quantitative research using primary data.

4. Results and Discussion

This study aims to determine of the regression equation or the influence between taxpayers' knowledge (X1), taxpayers' awareness (X2), tax penalty (X3), tax access (X4), tax facilities (X5), tax socialization (X6), e-samsat (X7) on motor vehicle taxpayers' compliance (Y). Multi regression analysis carried out with SPSS 24. The multiple linear regression results are as follows:

Variable	Unstandardized Coefficients		Standardized Coefficient
	Beta	Std. Error	Beta
(Constant)	2,864	1,326	
Taxpayers' Knowledge (X1)	0,557	0,098	0,528
Taxpayers' Awareness (X2)	0,012	0,071	0,017
Tax Penalty (X3)	0,318	0,087	0,331
Tax Access (X4)	0,048	0,079	0,055
Tax Facilities (X5)	-0,044	0,103	-0,041
Tax Socialization (X6)	0,081	0,079	0,100
E-samsat (X7)	-0,116	0,069	-0,154

Source: Primary data, processed, 2023

From the table above, the results of the multiple linear regression model can be explained as follows:
1. The constant of 2.864 states that if taxpayer knowledge, taxpayer awareness, tax sanctions, tax access, tax facilities, tax socialization and e-samsat are constant then taxpayer compliance is positive.
2. The coefficient of knowledge of the taxpayer (X1) has a positive relationship to taxpayer compliance of

0.557, which means that the higher the knowledge of the taxpayer, the higher the taxpayer compliance. Conversely, if the lower the knowledge of the taxpayer, it can reduce taxpayer compliance.

3. The coefficient of taxpayer awareness (X2) has a positive relationship to taxpayer compliance of 0.012, which means that the higher the taxpayer awareness, the higher the taxpayer compliance. But on the contrary, the lower the taxpayer's awareness, the lower the taxpayer's compliance.
4. The coefficient of tax sanctions (X3) has a positive relationship to taxpayer compliance of 0.318, which means that the higher the tax sanction, the higher the taxpayer compliance. Conversely, the lower the tax sanction, the lower the taxpayer compliance.
5. The coefficient of tax access (X4) has a positive relationship to taxpayer compliance of 0.048, which means that the higher the access to taxes, the higher the taxpayer compliance. Conversely, the lower the access to taxes, the lower the taxpayer compliance.
6. The coefficient of taxation facilities (X5) has a negative relationship to taxpayer compliance of -0.044, which means that the higher the tax facility, the higher the taxpayer compliance. Conversely, the lower the tax facilities, the lower the taxpayer compliance.
7. The coefficient of tax socialization (X6) has a positive relationship to taxpayer compliance of 0.081, which means that the higher the tax socialization, the greater the taxpayer compliance. On the other hand, the lower the tax socialization, the lower the taxpayer compliance.
8. The e-samsat coefficient (X7) has a negative relationship to taxpayer compliance of -0.116, which means that the higher the e-samsat, the higher the taxpayer compliance. Conversely, the lower the e-samsat, the lower the taxpayer compliance.

Discussion

Table of Hypothesis Test Results

Variabel	Sig	Decision
Taxpayers' Knowledge (X1)	0,000	H1 Rejected
Taxpayers' Awareness (X2)	0,866	H2 Rejected
Tax Penalty (X3)	0,000	H3 Accepted
Tax Access (X4)	0,547	H4 Rejected
Tax Facilities (X5)	0,670	H5 Rejected
Tax Socialization (X6)	0,307	H6 Rejected
E-samsat (X7)	0,095	H7 Accepted

Source: Primary data, processed, 2023

Hypothesis 1 testing shows that Taxpayer's knowledge influences motor vehicle taxpayers' compliance. This is in accordance with the results of statistical tests obtained with a significant value of the taxpayers' knowledge variable of 0.000 <0.05. Based on these results, it means that the higher the knowledge possessed by the taxpayers, the higher the compliance of motor vehicle taxpayers.

The increase in motor vehicle taxpayers' compliance cannot be separated from the influence of motor vehicle taxpayers' knowledge in the Province of the Special Region of Yogyakarta. Taxpayers' knowledge is an important factor in increasing taxpayers' compliance (Aswati et al., 2018). This statement shows that if the taxpayer has good knowledge of taxes, he will be encouraged to implement his tax obligations. Knowledge of taxation derived from formal and non-formal education can have a positive impact on motor vehicle taxpayers' compliance (Aswati et al., 2018). This is also in accordance with the attribution theory that a person's behavior can be influenced by internal and external factors. Taxpayers' knowledge is an internal factor that influences taxpayers in carrying out their tax obligations. Taxpayers' knowledge can provide an overview of payment procedures and the purpose of paying taxes so that they can provide confidence for taxpayers to carry out their tax obligations (Viva et al., 2019). Thus it means that the higher the knowledge of the taxpayer, the greater the taxpayer's compliance in paying motor vehicle tax.

The results of this study are in accordance with research conducted by Aswati et al, (2018), Viva et al, (2019) and Winasari (2020) that taxpayers' knowledge influences motor vehicle taxpayers' compliance

The second hypothesis (H2) is taxpayers' awareness. The high awareness of the taxpayers' will increase the compliance of motor vehicle taxpayers. This means that taxpayers' awareness can affect taxpayers' compliance. Nonetheless, the results of this study contradict this statement. Based on the results of statistical

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Volume 06 - Issue 04, 2023
www.ijlrhss.com || PP. 616-623

tests conducted, it was obtained that the significance value of taxpayers' awareness was 0.866 > 5%, which means that taxpayers' awareness has no effect on taxpayers' compliance.

Taxpayers' awareness is a condition where taxpayers have an awareness of the importance of taxes without any element of use from outsiders (Winasari, 2020). When it is mandatory to know and understand the importance of paying taxes and tax benefits, the number of taxpayers' compliance will increase (Winasari, 2020). On the other hand, this is the opposite if the taxpayer has no awareness of the importance of paying taxes and the benefits of taxes. This statement is in accordance with the results of this study that low awareness of the taxpayer will have an impact on low awareness of paying taxes.

The results of this study are in accordance with research conducted by Agustin & Putra (2019) and Kurniawati & Susanto (2021) that taxpayers' awareness has no effect on motorized vehicle tax compliance.

Hypothesis 3 test results show that the high penalty given to taxpayers may increase the implementation of their tax obligations. Thus, tax penalty can affect the compliance of motor vehicle taxpayers. This is in accordance with the results of the t statistical test performed, namely the significance value of the tax penalty is 0.000 <5%, which means that the tax penalty affects taxpayers' compliance.

Tax penalty is a preventive tool for taxpayers to be disciplined with the existing tax regulations (Ni Komang Ayu Juliantari, I Made Sudiartana, 2021). Tax penalty require taxpayers to implement their obligations in order to avoid penalty (Anggraeni, 2022). This statement is in accordance with the theory of attribution, namely a person's actions are influenced by internal and external factors. Tax penalty are external factors that influence taxpayers in carrying out their tax obligations. Tax penalty are strictly applied to all elements of the taxpayer to increase taxpayers' compliance. Tax penalty provide a deterrent effect for taxpayers so that taxpayers will think again if they do not implement their tax obligations (Ni Komang Ayu Juliantari, I Made Sudiartana, 2021).

The results of this study are in accordance with research conducted by Kurniawati & Susanto (2021), Aditya et al., (2021) and Sudiartan & Juliantari (2021) that tax penalty affect motor vehicle taxpayers' compliance.

Hypothesis 4 test results show thateasy tax access can affect taxpayers to implement their tax obligations. Hence that access to taxes affects the compliance of motor vehicle taxpayers. Yet, the results of this study contradict this statement. Based on the t statistical test conducted, the significance value of tax access is 0.547 > 5%, which means that tax access has no effect on taxpayers' compliance.

Tax access consists of a queuing system and procedures established by SAMSAT (Barus, 2016). An irregular queuing system makes taxpayers lazy to pay taxes because they are lazy to queue and take a long time. In addition, unclear payment procedures make taxpayers confused in the implementation of tax payments. SAMSAT locations that are difficult to reach are a consideration for taxpayers to pay taxes.

The results of this study are in accordance with research conducted by Paju (2011) that access to taxes has no effect on motor vehicle taxpayers' compliance.

Hypothesis 5 test results show thatthe better the tax facilities provided it may increase motor vehicle taxpayers' compliance. However, the results of this study contradict this statement. Based on the t statistical test performed, it concluded that the significance value of tax facilities was 0.670 > 5%, which means that tax facilities have no effect on taxpayers' compliance.

Facilities are one of the infrastructures provided by SAMSAT with the aim of providing a sense of comfort to taxpayers (Sarlina et al., 2019). The facilities provided include all items and services needed during the payment of motor vehicle tax. Thus it can be concluded that the better the facilities provided, the greater the taxpayer compliance in paying taxes. Nevertheless, the facilities provided have not encouraged taxpayers to comply with their tax obligations. Taxpayers feel that not all of them can enjoy the facilities provided by SAMSAT (Sarlina et al., 2019).

The results of this study are in accordance with research conducted by Sarlina et al (2019) that tax facilities have no effect on motor vehicle taxpayers' compliance.

Hypothesis 6 test results show thattaxation socialization provides additional information about taxation to increase motor vehicle taxpayers' compliance. Nevertheless, the results of this study contradict this statement. Based on the t statistical test conducted, it was obtained that the significance value of tax socialization was 0.307 > 5%, which means that tax socialization did not affect taxpayer compliance.

Tax socialization is one of the efforts of the Government, especially the Directorate General of Taxes in providing tax information to the public (Ni Komang Ayu Juliantari, I Made Sudiartana, 2021). It is expected that the socialization provided information to taxpayers regarding tax payments, both the procedure and other detailed information (Ni Komang Ayu Juliantari, I Made Sudiartana, 2021). In order to provide maximum benefits, effective socialization is needed. Ineffective outreach will not have any impact on taxpayers to comply with paying taxes. .

The results of this study are in accordance with research conducted by Barus (2016) that tax socialization has no effect on motor vehicle taxpayers' compliance.

Hypothesis 7 test results show that the existence of e-Samsat helps taxpayers to be more effective and efficient in paying motor vehicle tax. Thus the e-samsat has an effect on motor vehicle taxpayer compliance. This is in accordance with the t statistical test that was carried out, namely the significance value of e-samsat was obtained by 0.095 > 10%, so H7 was accepted, which means that e-samsat had an effect on taxpayers' compliance.

E-Samsat is a motor vehicle tax payment service through a special bank ATM in the Special Province of Yogyakarta, namely Bank BPD, no need to come to the SAMSAT office. The existence of e-samsat makes it easy for taxpayers to pay taxes through bank ATMs (Aprilianti, 2021). With the e-Samsat, motor vehicle tax payments became more effective and efficient (Novina Herawati & Stephanie Hidayat, 2022). This is in accordance with the theory of attribution, namely a person's actions are influenced by internal and external factors. E-Samsat is an external factor that influences taxpayers in carrying out their obligations. It is expected that all taxpayers can use and utilize e-samsat so that they can increase motor vehicle taxpayers' compliance.

The results of this study are in accordance with research conducted by Winasari (2020), Aditya et al., (2021) and Novina Herawati & Stephanie Hidayat (2022) that e-samsat has an effect on motor vehicle taxpayer compliance.

5. Other Recommendations

This study aims to analyze the effect of taxpayer knowledge, taxpayer awareness, tax sanctions, tax access, tax facilities, tax socialization and e-samsat on motor vehicle tax compliance. Based on the results of the analysis that has been carried out with a total sample of 100 respondents who are taxpayers in Bantul, Gunungkidul, Kulonprogo, Sleman and Yogyakarta City by distributing questionnaires via google form, it can be concluded that taxpayer knowledge has a positive and significant effect on compliance motor vehicle tax payer. This means that the higher the knowledge possessed by the taxpayer, the higher the compliance of motor vehicle taxpayers. Taxpayer awareness has no effect on motor vehicle tax compliance. This proves that the awareness of taxpayers is still low to comply with their tax obligations. Tax sanctions have a positive and significant effect on motor vehicle taxpayer compliance. This means that the higher the tax sanction imposed, the more obedient the taxpayer will be in paying motor vehicle tax. Tax access has no effect on motor vehicle taxpayer compliance. This explains that whether or not easy access to taxes does not make taxpayers obedient in carrying out their tax obligations. Tax facilities have no effect on motor vehicle taxpayer compliance. This shows that the facilities provided have not been able to encourage taxpayers to comply with paying motor vehicle taxes. Tax socialization has no effect on motor vehicle taxpayer compliance. This explains that the presence or absence of tax socialization has no effect on motorized vehicle compliance. E-samsat has a positive and significant effect on motor vehicle taxpayer compliance. This means that the higher the e-samsat it will increase the compliance of motor vehicle taxpayers.

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