

Tax Socialization Moderate The Effect of Tax Knowledge and Tax Sanctions on The Compliance of Motor Vehicle Taxpayers

Nyoman Gayatri Dewi¹, Ni Luh Supadmi²

¹²(Faculty of Economics and Business, Udayana University, Indonesia)

ABSTRACT : Motor vehicle tax is a tax on ownership and / or control of motorized vehicles. This study aims to obtain empirical evidence of the effect of tax knowledge and tax sanctions on motor vehicle taxpayer compliance with taxation socialization as a moderating variable. This research was conducted at the Joint Office of SAMSAT Badung. The sampling method used was accidental sampling method. The number of samples was calculated using the Slovin formula in order to obtain a sample of 100 respondents. The data was collected through a survey method using a questionnaire. The data analysis technique was performed using Moderated Regression Analysis. The results showed that knowledge of taxes and tax sanctions had a positive effect on motor vehicle taxpayer compliance at the Joint Office of SAMSAT Badung. This study also found that tax socialization was able to strengthen the influence of tax knowledge and tax sanctions on motor vehicle taxpayer compliance at the Joint SAMSAT Badung office.

KEYWORDS : *knowledge, sanctions, socialization, taxpayer compliance*

I. INTRODUCTION

Taxes are the largest source of state income and are very important for the implementation and enhancement of national development to achieve the prosperity and welfare of the people. Based on the collection agency, taxes can be divided into central taxes and local taxes. Regional taxes and levies are important sources of regional revenue to finance regional government administration and regional development in the real, dynamic, and responsible implementation of regional autonomy. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies states that one type of regional tax revenue is Motor Vehicle Tax.

The increase in motor vehicle tax revenue is important in line with the increase in the number of motor vehicle taxpayers. The greater the number of motor vehicle taxpayers, the government revenue that comes from taxes, especially motor vehicle tax, should also increase. Based on data obtained from the Joint Office of SAMSAT Badung, the number of fines recorded is still quite large, which means that there are still many taxpayers in Badung Regency who are not obedient in fulfilling their obligations. Motor vehicle tax fines in the form of administrative sanctions arise because taxpayers do not pay their tax obligations on time. In Table 1, the number of vehicles that have fulfilled their tax obligations, principal motor vehicle tax revenues, and fines for 2015-2019 is presented.

Table 1 Number of Vehicles, Motor Vehicle Tax Receipts, and Fines at the Joint Office of SAMSAT Badung

	Year	Total (Unit)	Main (Rp)	Fines (Rp)	Total (Rp)
1	2015	474.234	214.324.838.200	12.469.247.000	226.794.085.200
2	2016	467.646	245.374.897.976	8.096.738.577	253.471.636.553
3	2017	478.565	303.020.392.564	14.339.811.171	317.360.203.735
4	2018	496.879	337.633.070.375	12.039.019.800	349.672.090.175
5	2019	525.482	370.921.919.678	13.277.210.775	384.199.130.453

Source: SAMSAT Badung Joint Office, 2020

Table 1 shows that motor vehicle tax fines payable by taxpayers have increased in 2018 to 2019 and fluctuated from 2015 to 2017. The amount of motor vehicle tax fines reflects that the level of motor vehicle taxpayer compliance in Badung Regency is still low. Based on Table 1, the highest level of taxpayer compliance occurred in 2016 because based on data, the last five years 2016 was the year with the smallest number of fines.

Taxpayer compliance is a condition for taxpayers to fulfill their obligations and exercise tax rights properly and correctly in accordance with applicable tax regulations (Danarsi et al., 2017). The ideal condition expected by the government does not always occur because taxpayers often try to avoid the tax burden (Rahmawati&Yulianto, 2018). The problem faced by the government is that the number of taxpayers who carry out tax obligations is often not in proportion to the number registered. There is still a tendency to reduce tax obligations either through tax evasion or evasion (Oladipupo&Obazee, 2016). The issue of taxpayer compliance needs serious attention from the government. The increase in the number of registered taxpayers along with the increasing purchase of motorized vehicles in Badung Regency has not been matched by the willingness of taxpayers to obey in paying taxes.

Table2 Percentage of Motor Vehicle Taxpayer's Compliance Level at the Joint SAMSAT Badung Office

	Year	Number of Registered Vehicles (Unit)	Number of Vehicles That Have Carried Out Their Obligations (Unit)	Taxpayers Compliance (%)
1	2015	713.479	474.234	66,46
2	2016	755.706	467.646	61,88
3	2017	796.657	478.565	60,07
4	2018	844.680	496.879	58,97
5	2019	907.426	525.482	57,90

Source: *SAMSAT Badung Joint Office, 2020*

Based on Table 2 it can be seen that the number of motorized vehicles registered at the Joint Office of SAMSAT Badung from 2015-2019 continues to increase. The increase in the number of motorized vehicles was due to factors such as the high purchasing power of the public and the increasing demand for transportation. The high purchasing power of the people is inseparable from the rapid development of technology, especially in the transportation sector. In addition, based on Table 2, it can be seen that the percentage level of motor vehicle taxpayer compliance in the Joint Office of SAMSAT Badung continues to decline every year, this shows that the level of compliance with motor vehicle taxpayers is still low in Badung Regency. The low level of taxpayer compliance in Badung Regency is thought to be influenced by factors such as tax knowledge, tax sanctions, and tax socialization.

The knowledge factor is very important in helping taxpayers carry out their obligations, especially basic knowledge of taxation (Noormala, 2008 in Permatasari&Merkusiwati, 2019). Without knowledge, taxpayers will experience difficulties in registering, filling out forms, paying and reporting their tax obligations. Palil and Rusyidi (2013) suggest that good taxpayer knowledge will be able to minimize tax evasion. If the level of taxpayer compliance is high, of course, state revenue from the tax sector will continue to increase and the government can play its role (Wardani&Asis, 2017). With the correct knowledge of taxes, it is expected to increase taxpayer compliance to carry out obligations as citizens by paying taxes on time (Wulandari&Suyanto, 2016). Research conducted by Rusmayani and Supadmi (2017) shows that tax knowledge has a positive and significant effect on taxpayer compliance in paying motor vehicle taxes at the Joint Office of SAMSAT Tabanan. In line with that, Lhoka and Sukartha (2020) and Permatasari and Merkusiwati (2019) in their research found that tax knowledge has a positive effect on taxpayer compliance. The results of this study are different from research conducted by Ermawati (2018) and Damajanti (2015) which state that tax knowledge has no effect on taxpayer compliance.

Another factor that can affect the level of taxpayer compliance is tax sanctions. Firm sanctions must be put in place to encourage taxpayers to fulfill their tax obligations and prevent non-compliance in order to advance the effectiveness of the tax and justice system (Dewi&Jati, 2018). According to Suandy in Sari and Wirakusuma (2018), tax sanctions can also be a guarantee that taxpayers will comply with all applicable tax regulations. Doran (2009) suggests that taxpayers will avoid sanctions that will make the costs incurred higher than when they comply in carrying out their tax obligations. The results of research conducted by Yasa and Jati (2017) found that tax sanctions have a positive effect on taxpayer compliance. Research conducted by Krisnadeva and Merkusiwati (2020), Wirawan and Noviani (2017) and Nirajenani and Merkusiwati (2018) found that tax sanctions have a positive effect on taxpayer compliance. This is not supported by the results of research conducted by Wardani and Rumiayatun (2017) which show that motor vehicle tax sanctions have no significant effect on motor vehicle taxpayer compliance.

The importance of socialization gives understanding to the public in terms of paying taxes, with the socialization of taxation the public understands and understands the benefits of paying taxes (Winerungan, 2013). Lack of information received by the public due to the low socialization of taxation can cause people not to understand how to carry out tax obligations and ultimately not carry out their obligations and this will have an impact on state tax revenue (Herryanto&Toly, 2013). The results of research conducted by Dharma and Suardana (2014) suggest that the socialization of taxation has a positive and significant effect on taxpayer compliance in paying Motor Vehicle Taxes. The results of research conducted by Rusmayani and Supadmi (2017), Nirajenani and Merkusiwati (2018) and Widiastini and Supadmi (2020) state that tax socialization has a positive effect on motor vehicle taxpayer compliance. Meanwhile, the results of research conducted by Putri and Saundy (2012) state that tax socialization has no effect on taxpayer compliance.

James and Nobes (1997) state that no tax system can function effectively without the participation of taxpayers, therefore the factors that influence tax compliance are very important. Therefore, tax compliance is the key to the entire tax system and with a high level of tax compliance, it can encourage a high level of tax revenue as well.

II. CONCEPTUAL MODEL AND HYPOTHESIS

Based on the Theory of Planned Behavior (TPB), tax knowledge is related to normative beliefs which are the perceived expectations of one or more people to agree on a behavior and motivate someone to comply with their obligations. Increased tax knowledge is able to motivate taxpayers to obey in paying taxes. Based on attribution theory, the obedient behavior of taxpayers is influenced by factors within the individual, known as internal factors. In accordance with attribution theory, tax knowledge is an internal factor. Tax knowledge is the basic thing that taxpayers must have in fulfilling their tax obligations. Tax knowledge of a taxpayer can be measured through knowledge and understanding of the rights, obligations and responsibilities of a taxpayer. If the taxpayer has the belief that the tax to be paid is used for infrastructure development and development, then the knowledge of the taxpayer in paying taxes will increase taxpayer compliance. If the taxpayer has high knowledge of taxation, it will make taxpayers behave in accordance with tax regulations, so that the level of compliance in paying taxes will also increase. Research conducted by Ardiyanti and Supadmi (2020) show that tax knowledge has a positive effect on taxpayer compliance. This research is in line with the results of research conducted by Perdana and Dwirandra (2020), Susilawati & Budiarta (2013), Rusmayani and Supadmi (2017), Lhoka and Sukartha (2020) and Permatasari and Merkusiwati (2019) which also state that knowledge of taxation positive effect on taxpayer compliance..

H₁: Tax knowledge has a positive effect on the compliance of motor vehicle taxpayer at the Joint Office of SAMSAT Badung

Based on Theory of Planned Behavior, tax sanctions are related to control beliefs which are a person's beliefs about the existence of something that hinders or supports that individual's behavior. These sanctions are made to support taxpayers to comply with their tax regulations. Based on attribution theory, taxpayer law is an external factor that can affect the perception of taxpayers in making decisions about taxpayer behavior in carrying out their tax obligations. Fischer et al., (1992) states that legal sanctions are an important factor in determining taxpayers. The higher the sanctions given, the higher the signal level (Lewis, 1992 in Perdana &Dwirandra, 2020). Putri and Jati (2013) stated that if the more assertive and heavier tax sanctions are given, it will be able to increase taxpayers. Taxpayers will comply with their tax obligations with liability sanctions that are detrimental to the taxpayer's tax.

Research conducted by Fuandi and Mangoting (2013) found that tax sanctions have a positive effect on taxpayers. This research is in line with the results of research conducted by Nirajenani and Merkusiwati (2018), Yasa and Jati (2017), Wirawan and Noviari (2017), and Krisnadeva and Merkusiwati (2020) who also suggest that tax obligations have a positive effect on taxpayers.

H₂: Tax sanction has a positive effect on the compliance of motor vehicle taxpayer at the Joint Office of SAMSAT Badung.

Theory of Planned Behavior states the emergence of an intention or desire to behave, one of which is influenced by normative beliefs that a person will have the intention to behave if he has confidence in the normative expectations of others and has the drive to realize these expectations. Based on attribution theory, tax socialization can be explained as an external factor that affects taxpayer compliance. Tax socialization can be a motivation for people to obey and pay taxes. The importance of socialization gives understanding to the public in paying taxes, with the socialization of taxation the public understands and understands the benefits of paying taxes (Winerungan, 2013).

Socialization can increase taxpayer knowledge. Tax knowledge and understanding is needed by taxpayers. The level of knowledge of taxation can affect taxpayers whether or not they will comply with their tax obligations. With the socialization of taxation, it is hoped that it can increase the knowledge of taxes that the

public has. The high tax knowledge possessed by taxpayers will be able to increase taxpayer compliance. Based on the description, tax socialization is used as a moderating variable for the effect of tax knowledge on taxpayer compliance. Research conducted by Rusmayani and Supadmi (2017) suggests that tax socialization has a positive effect on motor vehicle taxpayer compliance. This research is in line with the results of research conducted by Dharma and Suardana (2014), Rusmayani and Supadmi (2017), Widnyani and Suardana (2016) and Nirajenani and Merkusiwati (2018) who suggest that tax socialization has a positive effect on taxpayer compliance.

H₃: Tax socialization strengthens the effect of tax knowledge on the compliance of motor vehicle taxpayer at the Joint Office of SAMSAT Badung.

Based on the Theory of Planned Behavior, the emergence of an intention or desire to behave is influenced by normative beliefs that a person will have the intention to behave if he believes in the normative expectations of others and has the drive to realize these expectations. Based on attribution theory, tax socialization can be explained as an external factor that affects taxpayer compliance. Tax socialization can be a motivation for people to obey and pay taxes. Webley et al., (1991) stated that in order to prevent non-compliance and to encourage taxpayers to fulfill their tax obligations, firm sanctions must be imposed to promote fairness and effectiveness of the tax system. Mardiasmo (2016: 62) states that taxation sanctions are a guarantee that taxation legislation (taxation norms) will be obeyed / obeyed or in other words, tax sanctions are a preventive tool so that taxpayers do not violate taxation norms.

Tax socialization has an important role in encouraging and increasing taxpayer compliance in carrying out tax obligations. Based on the description, tax socialization is used as a moderating variable for the effect of tax sanctions on taxpayer compliance. Research conducted by Suriambawa and Setiawan (2018) suggests that the tax socialization variable is a moderating variable that strengthens the effect of tax sanctions on individual taxpayer compliance at Denpasar Timur Tax Office. In addition, research conducted by Cahyadi and Jati (2016) and Widiastini and Supadmi (2020) shows that tax socialization has a positive effect on taxpayer compliance.

H₄: Tax socialization strengthens the effect of tax sanctions on the compliance of motor vehicle taxpayer at the Joint Office of SAMSAT Badung

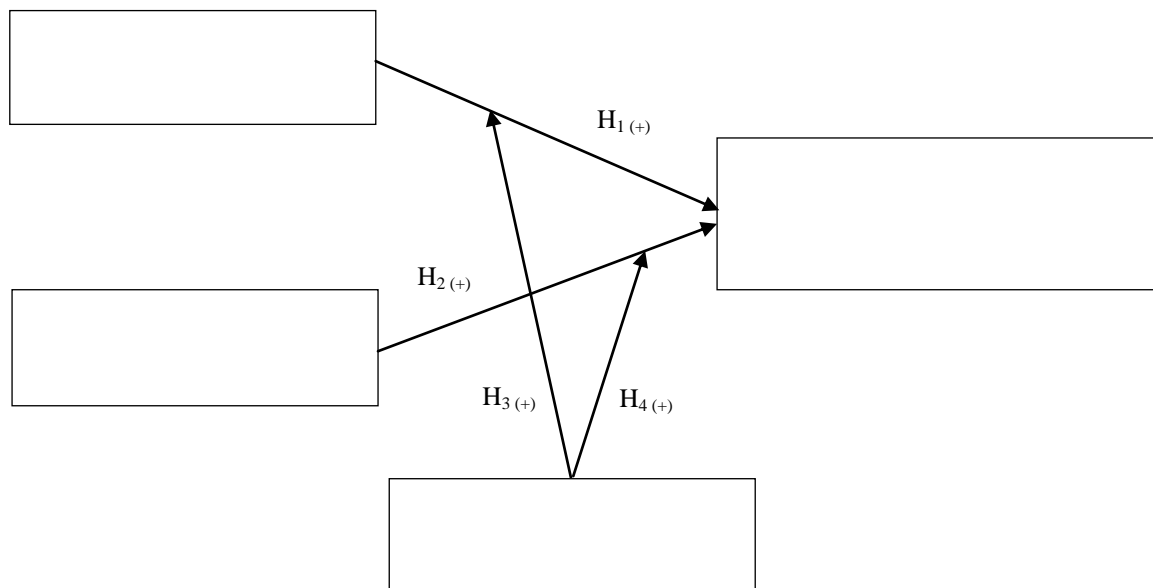


Figure 1. Conceptual Framework

III. RESEARCH METHODS

The research design used in this research is an associative quantitative approach. This research is located at the SAMSAT Badung Office. The reason for choosing this location as the research location is because there is a phenomenon during the last five years that the number of motorized vehicles has continued to increase, but it is not balanced with taxpayer compliance to meet their obligations to pay motor vehicle tax and the large amount of motor vehicle tax fines owed by taxpayers. The population in this study were all motor vehicle taxpayers registered at the Joint Office of SAMSAT Badung until 2019 as many as 907,426 taxpayers. The size of the sample is calculated using the Slovin formula (Siregar, 2013: 34). The number of samples used in this study were 100 (one hundred) motor vehicle taxpayers registered at the Joint Office of SAMSAT Badung. The sampling method used in this study is the accidental sampling method. The data collection method in this study used a survey method with data collection techniques used in the form of a

questionnaire. Respondents' answers are given a value or score using a modified Likert scale with the lowest score range of 1 to the highest is 4. The data analysis technique used in this study is Moderate Regression Analysis.

IV. RESULTS AND DISCUSSION

The questionnaire distributed to research respondents totaling 100 motor vehicle taxpayers who carried out their tax obligations at the Joint Office of SAMSAT Badung. Respondent characteristics show in Table 3 below.

Table 3 Characteristics of Respondents

No	Information	Classification	Total (person)	Percentage (%)
1	Gender	Female	39	39
		Male	61	61
		Total	100	100
2	Age	20 - 30 years old	44	44
		31 - 40 years old	31	31
		> 40 years old	25	25
		Total	100	100
3	Latest Education	Elementary School	0	0
		Junior High School	5	5
		Senior High School	34	34
		Diploma	15	15
		S1	43	43
		S2	3	3
Total			100	100

Source: *Primary data processed, 2020*

The gender of the respondent describes the proportion of male and female motor vehicle taxpayers in fulfilling their tax obligations. Based on Table 3, it can be seen that most of the respondents in this study were men as many as 61 people (61 percent) and women as many as 39 people (39 percent). Respondent's age describes the level of maturity and experience of a person in making a decision, especially in fulfilling his tax obligations. The respondents aged between 20 and 30 years were the highest, namely as many as 44 people (44 percent). The respondent's latest education level can provide an overview of the level of knowledge and intellectuality the respondent has in complying with tax regulations. Based on Table 3, it can be seen that most of the respondents have Srata 1 (S1) education level, namely as many as 43 people (43 percent).

This study uses a Moderate Regression Analysis (MRA) model to determine the relationship between tax knowledge and tax sanctions on motor vehicle taxpayer compliance with tax socialization as a moderating variable. MRA in this study uses an interaction test which in the regression equation contains an element of interaction (the multiplication of two or more independent variables). The MRA test results are presented in Table 4 below.

Table 4 Results of Moderated Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-4,980	3,736		-1,333	0,184
Tax Knowledge (X ₁)	0,786	0,210	0,684	3,749	0,000
Tax Sanctions (X ₂)	0,663	0,212	0,288	3,128	0,002
Tax Socialization (X ₃)	1,319	0,364	0,827	3,624	0,000
Tax Knowledge*Tax Socialization (X ₁ *X ₃)	0,049	0,017	0,972	2,830	0,006

Tax Sanctions*Tax Socialization ($X_2 * X_3$)	0,020	0,008	0,180	2,313	0,023
--	-------	-------	-------	-------	-------

Source: *Primary data processed, 2020*

Based on the results in Table 4, the regression equation used in this study can be written as follows.

$$Y = -4,980 + 0,786X_1 + 0,663 X_2 + 1,319X_3 + 0,049X_1X_3 + 0,020X_2X_3 + e$$

The Effect of Tax Knowledge on the Compliance of Motor Vehicle Taxpayer at the Joint Office of SAMSAT Badung

The first hypothesis (H 1) states that tax knowledge has a positive effect on motor vehicle taxpayer compliance at the Joint Office of SAMSAT Badung. The results of the analysis show that the tax knowledge regression coefficient ($\beta 1$) is positive at 0.786 with a significance value of 0.000 which is smaller than $\alpha = 0.05$. This shows that the first hypothesis (H 1) in this study can be accepted. Tax knowledge describes how far the taxpayer understands the obligations and rights of taxpayers, the importance of paying taxes, and the procedures for paying taxes. Taxpayers with high tax knowledge can carry out their tax obligations properly, so that taxpayers tend to be more obedient. The positive influence of tax knowledge on motor vehicle taxpayer compliance at the Joint Office of SAMSAT Badung shows that the higher the tax knowledge possessed by the taxpayer, the more taxpayer compliance will increase. The results of this study support Theory of Planned Behavior (TPB) on normative beliefs which are the perceived expectations of one or more people to agree on a behavior and motivate someone to comply with their obligations. Increased knowledge of taxation is able to motivate taxpayers to obey in paying taxes. The results of this study also support attribution theory, where tax knowledge in attribution theory is an internal factor. Tax knowledge is the basic thing that taxpayers must have in fulfilling their tax obligations. Tax knowledge of a taxpayer can be measured through knowledge and understanding of the rights, obligations and responsibilities of a taxpayer. If taxpayers have the confidence that the tax to be paid will be used for infrastructure development and development, then the knowledge of taxpayers in paying the taxes they pay will increase taxpayer compliance. If the taxpayer has high knowledge of taxation, it will make taxpayers behave in accordance with tax regulations, so that the level of compliance in paying taxes will also increase. The results of this study are in line with previous research conducted by Ardiyanti and Supadmi (2020), Perdana and Dwirandra (2020), Susilawati and Budiarta (2013), Rusmayani and Supadmi (2017), Lhoka and Sukartha (2020) and Permatasari and Merkusiwati (2019) which states that tax knowledge has a positive effect on taxpayer compliance.

The Effect of Tax Sanctions on the Compliance of Motor Vehicle Taxpayer at the Joint Office of SAMSAT Badung

The second hypothesis (H 2) states that taxation sanctions have a positive effect on motor vehicle taxpayer compliance at the Joint Office of SAMSAT Badung. The results of the analysis show that the tax knowledge regression coefficient ($\beta 2$) is positive at 0.663 with a significance value of 0.002 which is smaller than $\alpha = 0.05$. This shows that the second hypothesis (H 2) in this study can be accepted. The application of tax sanctions to taxpayers is intended so that taxpayers do not neglect their obligations to comply with taxation laws and regulations. The view on the imposition of tax sanctions that will be more detrimental to taxpayers is a driving factor for taxpayers to fulfill their tax obligations, so that one way to avoid tax sanctions is to fulfill tax obligations on time or not exceed the specified time period. The stricter the sanctions given will make the taxpayer more obedient. The positive influence of tax sanctions on motor vehicle taxpayer compliance at the Joint Office of SAMSAT Badung shows that the higher the tax sanctions, the more taxpayer compliance will increase. The results of this study support the Theory of Planned Behavior (TPB), where taxation sanctions are related to control beliefs which are a person's beliefs about the existence of something that hinders or supports the individual's behavior. These sanctions are made to support taxpayers to comply with their tax regulations. This research also supports attribution theory, where in the theory of attribution of tax sanctions is an external factor that can influence the perception of taxpayers in making decisions about taxpayer compliance behavior in carrying out their tax obligations. Sanctions are made to encourage taxpayers to comply with tax regulations and by imposing strict sanctions on violators is a guarantee that the provisions of tax laws and regulations will be obeyed. The results of this study are in line with research conducted by Fuandi and Mangoting (2013), Nirajenani and Merkusiwati (2018), Yasa and Jati (2017), Wirawan and Noviari (2017), and Krisnadeva and Merkusiwati (2020) which suggest that tax sanctions have an effect positive on taxpayer compliance.

Tax Socialization Moderates the Effect of Tax Knowledge on Motor Vehicle Taxpayer Compliance at the Joint Office of SAMSAT Badung

The third hypothesis (H 3) states that the socialization of taxation strengthens the effect of tax knowledge on motor vehicle taxpayer compliance at the Joint Office of SAMSAT Badung. The results of

the analysis show that the tax knowledge regression coefficient (β_1) is positive at 0.786 with a significant value of 0.000 and the regression coefficient value for the interaction variable $X_1 X_3$ (β_4) is positive at 0.049 with a significance value of 0.006. This shows that there is a unidirectional relationship because both have positive coefficient values, it can be concluded that the tax socialization variable is a moderating variable that strengthens the effect of tax knowledge on taxpayer compliance, so that the third hypothesis (H_3) in this study can be accepted.

Tax socialization activities aim to encourage the public, especially taxpayers to understand, be aware, care, and ultimately be willing to contribute in carrying out their tax obligations. Tax socialization is able to increase taxpayer knowledge, where this socialization can help the public in obtaining tax information, especially regarding motor vehicle taxes. This information is important for taxpayers to know because it will be used as a basis for acting and making decisions regarding their rights and obligations as taxpayers. Based on this description, it can be concluded that the better the taxation socialization provided by the government, the taxpayer's knowledge will increase so that taxpayer compliance will also be higher. Tax socialization can also be a motivation for the public to comply and be willing to carry out their tax obligations. The results of this study support the Theory of Planned Behavior, which states that the emergence of an intention or desire to behave is influenced by normative beliefs that a person will have the intention to behave, if he has confidence in other people's expectations and has the drive to realize these expectations. This study also supports attribution theory, where tax socialization can be explained as an external factor that affects taxpayer compliance in carrying out tax obligations. The results of this study are in line with research conducted by Rusmayani and Supadmi (2017), Dharma and Suardana (2014), Widnyani and Suardana (2016) and Nirajenani and Merkusiwati (2018) which suggest that tax socialization has a positive effect on taxpayer compliance.

Tax Socialization Moderates the Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance at the Joint Office of SAMSAT Badung

The fourth hypothesis (H_4) states that the socialization of taxation strengthens the effect of tax sanctions on motor vehicle taxpayer compliance at the Joint Office of SAMSAT Badung. The results of the analysis show that the tax sanction regression coefficient (β_2) is positive at 0.663 with a significant value of 0.002 and the regression coefficient for the interaction variable $X_2 X_3$ (β_5) is positive at 0.020 with a significance value of 0.023. This shows that there is a unidirectional relationship because both have positive coefficient values, it can be concluded that the tax socialization variable is a moderating variable that strengthens the effect of tax sanctions on taxpayer compliance, so that the fourth hypothesis (H_4) in this study can be accepted.

Tax socialization has an important role in encouraging and increasing taxpayer compliance in carrying out tax obligations. Providing socialization regarding tax sanctions makes taxpayers know, understand, and carry out their tax obligations properly. The socialization regarding the imposition of strict sanctions on taxpayers who violate the tax laws will increase taxpayer compliance in carrying out their tax obligations. Tax socialization can also be a motivation for the public to comply and be willing to carry out their tax obligations. This supports the Theory of Planned Behavior, which states that the emergence of an intention or desire to behave is one of which is influenced by normative beliefs that a person will have the intention to behave if he has confidence in other people's expectations and has the drive to realize these expectations. This study also supports attribution theory, where tax socialization can be explained as an external factor that affects taxpayer compliance in carrying out tax obligations. The results of this study are in line with research conducted by Suriambawa and Setiawan (2018), Cahyadi and Jati (2016) and Widiastini and Supadmi (2020) which show that tax socialization has a positive effect on taxpayer compliance.

V. CONCLUSION

Based on the results of data analysis and discussion, it can be concluded that tax knowledge has a positive effect on the compliance of motor vehicle taxpayer at the Joint Office of SAMSAT Badung. The higher the tax knowledge possessed by the taxpayer, the taxpayer compliance in paying motorized vehicle taxes will also increase. Tax sanctions have a positive effect on motor vehicle taxpayer compliance at the Joint Office of SAMSAT Badung. The higher the sanctions given to the taxpayer, the taxpayer compliance in paying motor vehicle taxes will also increase. Tax socialization is able to strengthen the effect of tax knowledge on motor vehicle taxpayer compliance. This means that the socialization of taxation is able to increase the knowledge of taxpayers, where this socialization can help the public in obtaining tax information, especially regarding motor vehicle taxes. This information is important for taxpayers to know because it will be used as a basis for acting and making decisions regarding their rights and obligations as taxpayers. Tax socialization is able to moderate the effect of tax sanctions on motor vehicle taxpayer compliance. This means that the socialization regarding the imposition of strict sanctions on taxpayers who violate the tax laws will increase taxpayer compliance in carrying out their tax obligations.

The suggestions that can be given to the Joint Office of SAMSAT Badung are expected to play a more active role in socializing tax regulations to increase the knowledge and awareness of taxpayers about the importance of fulfilling tax obligations, especially regional taxes which will later be used for regional development. For further researchers, the results of this study are expected to be able to encourage researchers to observe other variables that affect motor vehicle taxpayer compliance, such as taxpayer awareness, moral obligation, and service quality that can affect motor vehicle taxpayer compliance.

REFERENCES

- [1] Danarsi, Nuelaela, S., & Subroto, H. (2017). Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Mobil Dengan Diberlakukannya Pajak Progresif Di Kota Surakarta. *Jurnal Akuntansi Dan Pajak*, 18(01), 45–55. <https://doi.org/10.29040/jap.v18i01.83>
- [2] Rahmawati, R., & Yulianto, A. (2018). Analysis of the Factors Affecting Individual Taxpayers Compliance. *Accounting Analysis Journal*, 7(1), 17–24. <https://doi.org/10.15294/aaj.v5i3.18411>
- [3] Oladipupo, A. O., & Obazee, U. (2016). Tax Knowledge, Penalties and Tax Compliance in Small and Medium Scale Enterprises in Nigeria. *IBusiness*, 08(01), 1–9. <https://doi.org/10.4236/ib.2016.81001>
- [4] Permatasari, N. P. M. S. D., & Merkusiwati, N. K. L. A. (2019). Pengaruh Kesadaran, Kualitas Pelayanan, Pengetahuan Perpajakan, dan Sanksi Perpajakan Pada Kepatuhan Wajib Pajak Reklame. *E-Jurnal Akuntansi*, 28(1), 748–773.
- [5] Palil, M. R., & Rusyidi, M. A. (2013). The Perception of Tax Payers on Tax Knowledge and Tax Education with Level of Tax Compliance: A Study the Influences of Religiosity. *ASEAN Journal of Economics, Management and Accounting*, 1(1), 118–129.
- [6] Wardani, D. K., & Asis, M. R. (2017). Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, dan Program SAMSAT CORNER Terhadap Kepatuhan. *Akuntansi Dewantara*, 1(2), 106–116.
- [7] Wulandari, T., & Suyanto, S. (2016). Pengaruh Pengetahuan Perpajakan, Tingkat Pendidikan, Dan Sanksi Administrasi Terhadap Kepatuhan Wajib Pajak Dalam Melakukan Pembayaran Pajak Bumi dan Bangunan (Studi Kasus Pada Kantor Dinas Pendapatan Daerah Kabupaten Sleman). *Jurnal Akuntansi*, 2(2). <https://doi.org/10.24964/ja.v2i2.38>
- [8] Rusmayani, N. M. L., & Supadmi, N. L. (2017). Pengaruh Sosialisasi, Pengetahuan, Sanksi Dan Kualitas Pelayanan Pada Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi Universitas Udayana ISSN: 2302-8556*, 20(1), 173–201.
- [9] Lhoka, N. L. P. D. P., & Sukartha, I. M. (2020). Pengaruh E-SPT, Sanksi, Sosialisasi, Pengetahuan Perpajakan, dan Moralitas pada Kepatuhan Wajib Pajak. *E-Jurnal Akuntansi*, 30(7), 1699. <https://doi.org/10.24843/eja.2020.v30.i07.p07>
- [10] Ermawati, N. (2018). *Pengaruh Religiusitas, Kesadaran Wajib Pajak dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak*. (2018), 106–122.
- [11] Damajanti, A. (2015). Pengaruh Pengetahuan Terhadap Kepatuhan Wajib Pajak Perorangan Di Kota Semarang. *Jurnal Dinamika Sosial Budaya*, 17(1), 12. <https://doi.org/10.26623/jdsb.v17i1.499>
- [12] Dewi, N. K. A. P., & Jati, I. K. (2018). Pengaruh Sosialisasi, Kualitas Pelayanan, Sanksi dan Biaya Kepatuhan Pada Tingkat Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi*, 25, 1. <https://doi.org/10.24843/eja.2018.v25.i01.p01>
- [13] Sari, A. P., & Wirakusuma, M. G. (2018). Persepsi Tax Amnesty Sebagai Pemoderasi Pengaruh Kesadaran Wajib Pajak dan Sanksi Perpajakan Pada Kepatuhan WPOP. *E-Jurnal Akuntansi*, 22, 464. <https://doi.org/10.24843/EJA.2018.v22.i01.p18>
- [14] Doran, M. (2009). Tax Penalties and Tax Compliance. *Harvard Journal On Legislation*, 161.
- [15] Yasa, I. P. R. P., & Jati, I. K. (2017). Kondisi Keuangan Wajib Pajak Pemoderasi Pengaruh Sanksi Perpajakan, Kesadaran Wajib Pajak Pada Kepatuhan Wajib Pajak. *E-Jurnal Akuntansi*, 19, 1521–1550.
- [16] Krisnadeva, A. A. N., & Merkusiwati, N. K. L. A. (2020). Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor di Kota Denpasar. *E-Jurnal Akuntansi*, 30(6), 1425–1440. <https://doi.org/https://doi.org/10.24843/EJA.2020.v30.i06.p07>
- [17] Wirawan, I. B. N. A. P., & Noviari, N. (2017). Pengaruh Penerapan Kebijakan Tax Amnesty dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *E-Jurnal Akuntansi*, 21, 2165–2194. <https://doi.org/10.24843/EJA.2017.v21.i03.p17>
- [18] Nirajenani, C. I. P., & Merkusiwati, N. K. L. A. (2018). Faktor-faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi Universitas Udayana*, 24(1), 339–369. <https://doi.org/DOI: https://doi.org/10.24843/EJA.2018.v24.i01.p13>
- [19] Wardani, D. K., & Rumiayatun, R. (2017). Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, Sanksi Pajak Kendaraan Bermotor, Dan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Akuntansi*, 5(1), 15. <https://doi.org/10.24964/ja.v5i1.253>
- [20] Winerungan, O. L. (2013). Sosialisasi Perpajakan, Pelayanan Fiskus dan Sanksi Perpajakan Terhadap Kepatuhan Wpop Di KPP Manado dan KPP Bitung. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan*

- Akuntansi*, 1(3), 960–970. <https://doi.org/10.35794/emba.v1i3.2301>
- [21] Herryanto, M., & Toly, A. A. (2013). Pengaruh kesadaran wajib pajak, kegiatan sosialisasi perpajakan, dan pemeriksaan pajak terhadap penerimaan pajak penghasilan di KPP Pratama Surabaya Sawahan. *Tax and Accounting Review*, 1(1), 125–133.
- [22] Dharma, G. P. E., & Suardana, K. A. (2014). Pengaruh Kesadaran Wajib Pajak, Sosialisasi Perpajakan, Kualitas Pelayanan Pada Kepatuhan Wajib Pajak. *E-Jurnal Akuntansi Universitas Udayana*, 6(1), 340–353. <https://doi.org/2302-8556>
- [23] Rusmayani, N. M. L., & Supadmi, N. L. (2017). Pengaruh Sosialisasi, Pengetahuan, Sanksi Dan Kualitas Pelayanan Pada Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi Universitas Udayana ISSN: 2302-8556*, 20(1), 173–201.
- [24] Nirajenani, C. I. P., & Merkusiwati, N. K. L. A. (2018). Faktor-faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi Universitas Udayana*, 24(1), 339–369. <https://doi.org/DOI:https://doi.org/10.24843/EJA.2018.v24.i01.p13>
- [25] Widiastini, N. P. A., & Supadmi, N. L. (2020). Pengaruh Kesadaran Wajib Pajak, Sanksi, Kualitas Pelayanan dan Sosialisasi pada Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi*, 30(7), 1645–1657.
- [26] Putri, C. P. R., & Suandy, E. (2012). Analisis Pengaruh Kesadaran Wajib Pajak, Pengetahuan Perpajakan, Sosialisasi Perpajakan dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak Hotel Melati di Kota Yogyakarta. *Jurnal Akuntansi*, 3(3), 14–56.
- [27] James, S., & Nobes, C. (1997). *The Economics of Taxation, Principle, Policy and Practice*. Europe: Prentice Hall.
- [28] Ardiyanti, N. P. M., & Supadmi, N. L. (2020). Pengaruh Pengetahuan Perpajakan, Sosialisasi Perpajakan, dan Penerapan Layanan SAMSAT Keliling pada Kepatuhan Wajib Pajak. *E-Jurnal Akuntansi*, 28(3), 1819–1837.
- [29] Perdana, E. S., & Dwirandra. (2020). Pengaruh Kesadaran Wajib Pajak, Pengetahuan Perpajakan, dan Sanksi Perpajakan Pada Kepatuhan Wajib Pajak UMKM. *E-Jurnal Akuntansi Universitas Udayana*, 30(6), 1458–1469.
- [30] Susilawati, K. E., & Budiarta, K. (2013). Pengaruh Kesadaran Wajib Pajak, Pengetahuan Pajak, Sanksi Perpajakan Dan Akuntabilitas Pelayanan Publik Pada Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi*, 4(2), 345–357.
- [31] Fischer, C. M., Wartick, M., & Mark, M. M. (1992). Detection Probability and Taxpayer Compliance: A Review of The Literature. *Journal of Accounting Literature*, 11(1).
- [32] Fuandi, A. O., & Mangoting, Y. (2013). Pengaruh Kualitas Pelayanan Petugas Pajak, Sanksi Perpajakan dan Biaya Kepatuhan Pajak Terhadap Kepatuhan Wajib Pajak UMKM. *Tax and Accounting Review*, 1(1), 18–27.
- [33] Widnyani, I., & Suardana, K. (2016). Pengaruh Sosialisasi, Sanksi Dan Persepsi Akuntabilitas Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi*, 16(3), 2176–2203.
- [34] Webley, P., Robben, H., Elffers, H., & Hessing, D. (1991). *Tax Evasion: An Experimental Approach*. United Kingdom: Cambridge University Press.
- [35] Mardiasmo. (2016). *Perpajakan Edisi Terbaru*. Yogyakarta: Penerbit Andi.
- [36] Suriambawa, A., & Setiawan, P. E. (2018). Sosialisasi Perpajakan Memoderasi Pengaruh Kesadaran Wajib Pajak dan Sanksi Perpajakan Pada Kepatuhan WPOP. *E-Jurnal Akuntansi*, 25(3), 2185–2211. <https://doi.org/10.24843/eja.2018.v25.i03.p21>
- [37] Cahyadi, I. M. W., & Jati, I. K. (2016). Pengaruh Kesadaran, Sosialisasi, Akuntabilitas Pelayanan Publik Dan Sanksi Perpajakan Pada Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi Universitas Udayana*, 16(3), 2342–2373.
- [38] Siregar, S. (2013). *Metode Penelitian Kuantitatif: Perhitungan Manual & SPSS Edisi 1*. Jakarta: Prenada Media Group.