THE INFLUENCE OF TAXPAYER AWARENESS AND TAX SANCTIONS ON MOTOR VEHICLE TAXPAYER COMPLIANCE AT UPTD SAMSAT MANDAU DURI BENGKALIS RIAU

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Abstract

This study aims to test how much influence taxpayer awareness and tax sanctions have on motor vehicle tax compliance at UPTD. Samsat Mandau Duri. The sampling technique is by incidental sampling according to the predetermined criteria with a sample size of 100 taxpayers who have motorized vehicles and are registered at the Samsat Mandau Duri Office. Data obtained from Samsat Mandau Duri from 2019 to 2022. The analysis technique used in this study is multiple linear regression with a significance level of 5%. Based on the results of the t-test, it shows that Taxpayer Awareness has a positive and significant effect on Motor Vehicle Tax Compliance with a value of t_{hitung} 2.723 > t_{tabel} 1.984 and a significance level of 0.008 > 0.05, Tax Sanctions have a positive and significant effect on Motor Vehicle Tax Compliance with a value of t_{hitung} 6.568 > t_{tabel} 1.984 and a significance level of 0.000 < 0.05. Based on the results of the F test, it shows that Taxpayer Awareness and Tax Sanctions simultaneously have a significant effect on Motor Vehicle Tax Compliance with a value of F_{hitung} 30.161 > F_{tabel} 3.09 and a significance level of 0.000 <0.05.

Keywords : Taxpayer Awareness and Tax Sanctions Against Motor Vehicle Taxpayer Compliance

INTRODUCTION

1.1 Background

According to Law No. 16 of 2009 on General Provisions and Tax Procedures Article 1 paragraph 1, tax is a mandatory contribution to the State owed by individuals or entities that is mandatory based on the law without receiving direct compensation and is used for State purposes for the greatest prosperity of the people. According to Resmi (2017:7), the types of taxes according to the agency that collects them are divided into 2 (two), namely Central Tax and Regional Tax. Central tax is a tax collected by the central government and used to finance the State's household in general. Regional Tax is a mandatory contribution to the region owed by individuals or entities that is mandatory based on the law, without receiving direct compensation and is used for regional purposes for the greatest prosperity of the people. Regional Tax is divided into 2 (two), namely Provincial Tax and Regency/City Tax. Provincial Tax consists of Motor Vehicle Tax, Motor Vehicle Transfer Fee (BBNKB), Motor Vehicle Fuel Tax (PBBKB), Surface Water Tax, and Cigarette Tax.

Regional tax revenues come from various sources, one of which is motor vehicle tax. Motor vehicle tax according to Law Number 28 of 2009 article 1, namely tax concerning transportation matters and collected by the regional government for ownership or control of motor vehicles. The use of motor vehicles in Indonesia continues to increase every year. It can be seen from the current situation where many people in carrying out their activities prefer to use private vehicles rather than public transportation. There are several factors that influence the level of compliance of motor vehicle taxpayers, including taxpayer awareness and tax sanctions. According to Mardiasmo (2016:48) the first factor is taxpayer awareness, taxpayer awareness is a good faith in a person to fulfill their obligations in paying taxes based on their sincere and honest conscience without coercion. This research was conducted at the UPTD SAMSAT MANDAU DURI located at Jl. Harapan Raya No.14, Air Jamban, Kec. Mandau, Bengkalis Regency, Riau 28784. Where motor vehicle tax revenues at SAMSAT DURI

THE INFLUENCE OF TAXPAYER AWARENESS AND TAX SANCTIONS ON MOTOR VEHICLE TAXPAYER COMPLIANCE AT UPTD SAMSAT MANDAU DURI BENGKALIS RIAU

Gembira Marbun[1], Maria Rosani Simbolon[1]

in the period 2019 were quite good, the realization of motor vehicle tax revenues always exceeded the set target. However, in 2020-2022 the realization of motor vehicle tax revenues did not exceed the set target and the percentage decreased from the previous year. So that is the basis for the problem of this research. The target of large tax revenues should not be difficult to achieve if the compliance of the community as taxpayers is higher. The increasing number of tax sanctions is also a problem in this study, where in 2020-2022 there was an increase in the number of taxpayers subject to sanctions from the previous year. The increasing number of taxpayers subject to sanctions indicates low public awareness of the importance of paying motor vehicle taxes. Based on the background of the problem, the researcher is interested in conducting a study entitled "The Influence of Taxpayer Awareness and Tax Sanctions on Motor Vehicle Tax Compliance at the UPTD Samsat Mandau Duri".

1.2 Problem Formulation

Does taxpayer awareness and tax sanctions have a positive and significant effect on motor vehicle taxpayer compliance at UPTD Samsat Mandau Duri?

1.3 Research Objectives

The purpose of this study is to determine whether taxpayer awareness and tax sanctions have a positive and significant effect on motor vehicle taxpayer compliance at the UPTD Samsat Mandau Duri.

2. THEORETICAL REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Motor Vehicle Tax Compliance

Taxpayer compliance is the foundation that will make the tax effective. This will run smoothly if the government creates a good service program for taxpayers. The programs that are designed can be used by taxpayers easily with simple procedures. Furthermore, the program is used to monitor compliance and strengthen law enforcement firmly and fairly for all taxpayers without exception.

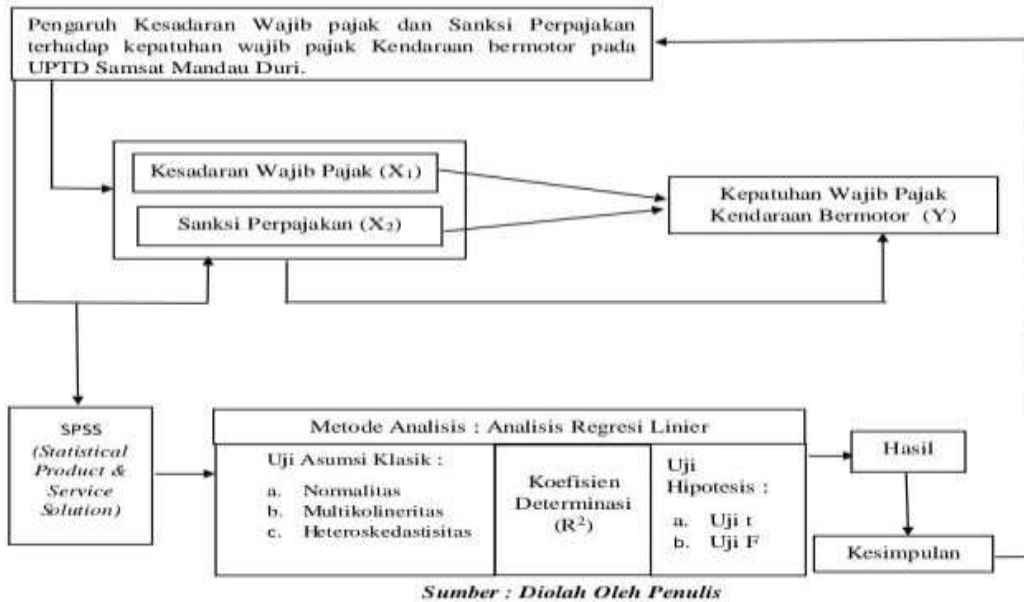### 2.2 Motor Vehicle Taxpayer Awareness

In the Big Indonesian Dictionary (KBBI), awareness is a state where someone knows, feels, and understands something. Where awareness means knowing about the obligations as a Taxpayer and knowing the benefits of taxes as a source of state revenue (Siti Kurnia Rahayu 2017:191). Awareness is a state where someone in carrying out an activity is based on their own desires, done sincerely, honestly, and without any coercion from any party.

2.3 Tax Penalties

According to Rahayu (2017:170) tax sanctions are as a control or supervision from the government to ensure that regulations are obeyed by citizens so that there are no violations of the fulfillment of tax obligations by taxpayers. The imposition of sanctions related to taxation can be in the form of strict action in the form of hostage-taking or gijzeling. Gijzeling action is the last step of legal action that can be taken by the government against naughty taxpayers. Gijzeling is carried out if the taxpayer is really stubborn. Gijzeling action is not the only way to deter taxpayers and is the last anticipatory step which is an effort to find a deterrent effect so that tax arrears are afraid and immediately pay off their tax obligations. According to Smith and Rochmat (2010), the indicators of tax sanctions are as follows:

a. The tax sanctions given must be strict.
b. The sanctions that have been given should deter tax violators.
c. The sanctions given must be commensurate with the severity of the violation.
d. The determination of tax sanctions does not recognize tolerance for taxpayers who violate tax regulations.

2.4   Framework of thinking

Sumber : Diolah Oleh Penulis

2.5   Research Hypothesis

Based on the theoretical basis and framework of thought above, the research hypothesis is formulated as follows:

H1   : Taxpayer awareness has a positive influence on taxpayer compliance motor vehicle.

H2   : Tax sanctions have a positive effect on vehicle taxpayer compliance motorized.

H3   : Taxpayer awareness and tax sanctions have a positive influence on motor vehicle taxpayer compliance.

3. RESEARCH METHODS

3.1 Scope of Research

The Scope of This Research Was Conducted at UPTD Samsat Mandau Duri located at Jl. Harapan Raya No.14, Air Jamban, Kec. Mandau, Bengkalis Regency, Riau 28784 Duri in 2024. . The approach used in this study is quantitative research. According to Sugiyono (2012) the type of research using quantitative is a scientific method to develop knowledge so that in turn it can be used to understand, solve and anticipate problems in certain fields.

3.2 Population and Sample

According to Sugiyono (2018: 117), Population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to study and then draw conclusions. The population in this study is the total number of taxpayers who have motorized vehicles at the Mandau Duri Samsat Office. According to Sugiyono (2017: 8), Sample is part of the number and characteristics possessed by the population. The technique used in this study is Incidental sampling. The sample used in this study was calculated using the Slovin Formula.

$$n = \frac{N}{1 + N(e)^2}$$

Based on data from Samsat Mandau Duri, the number of taxpayers at the end of 2022 was 85,548 taxpayers. Therefore, the sample for this study is:

THE INFLUENCE OF TAXPAYER AWARENESS AND TAX SANCTIONS ON MOTOR VEHICLE TAXPAYER COMPLIANCE AT UPTD SAMSAT MANDAU DURI BENGKALIS RIAU

Gembira Marbun[1], Maria Rosani Simbolon[1]

$$n = \frac{N}{1 + N(e)^2}$$

$$n = \frac{85.548}{1 + 85.548(0.1)^2}$$

$$n = \frac{85.548}{856.48}$$

$n = 99.88$ (Dibulatkan menjadi 100)

Based on the calculations above, the sample in this study was 100 taxpayers.

3.3 Operationalization of Variables

1. Taxpayer Awareness (X1)

Taxpayer awareness is a taxpayer who has an attitude of being willing to pay motor vehicle tax at Samsat Mandau Duri based on himself. The indicators of taxpayer awareness according to are:

a. Paying taxes is a form of participation in the country.
b. Delaying taxes can be detrimental to the country.
c. Taxes have a mandatory nature because they are regulated by law.
d. Tax funds can be enjoyed again by taxpayers even in the long term.
e. Taxes paid on time will make government programs run quickly.

2. Tax Sanctions (X2)

Tax sanctions are penalties based on the provisions of tax laws and regulations if motor vehicle taxpayers at Samsat, the indicators for tax sanctions are:

a. The tax sanctions given must be strict.
b. The sanctions that have been given should deter tax violators.
c. The sanctions given must be commensurate with the severity of the violation.
d. The determination of tax sanctions does not recognize tolerance for taxpayers who violate tax regulations.

3. Compliance with Motor Vehicle Tax (Y)

Motor Vehicle Taxpayer Compliance is the foundation that will make the tax can be implemented effectively. This will run smoothly if the government creates a good service program for taxpayers. Motor vehicle taxpayer compliance indicators include:

a. Taxpayers must register and fill out the SPT form correctly.
b. Taxpayers are required to report the taxes they owe.
c. Taxpayers comply with tax regulations.
d. Calculation and reporting of taxes owed in the SPT must be done properly and correctly.
e. Taxpayers must pay off their tax arrears.

3.4 Data Collection Techniques

The type of data used is primary data. In this study, primary data was obtained directly from respondents by distributing questionnaires. The questionnaire in this study aims to help the author obtain data or information relevant to the research topic by answering several questions listed in the questionnaire. Primary data comes from respondents' answers to the questionnaires distributed, where the respondents in this study are taxpayers who have motorized vehicles at the UPTD SAMSAT MANDAU DURI.

3.5 Data analysis techniques

Data analysis is used to simplify the data so that the data is easier to interpret. The data analysis technique used in this study is the Quantitative method using Statistic analysis tools whose calculations are carried out using multiple linear regression. This analysis aims to determine the Influence between the Taxpayer Awareness Variables (X1) and Tax Sanctions (X2) on Motor Vehicle Taxpayer Compliance (Y).

4. RESEARCH RESULTS AND DISCUSSION
4.1 Multiple Linear Regression Analysis

Basically, regression analysis is used to obtain a regression equation by entering changes one by one, so that the strongest to the weakest influence can be known. To determine the regression equation, see the table below.

Table 1. Multiple Linear Regression Test Results
Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,414	2,028		1,288	,201
	Kesadaran Wajib Pajak	,238	,087	,222	2,723	,008
	Sanksi Perpajakan	,621	,095	,535	6,568	,000
a. Dependent VariabeL: Kepatuhan Wajib Pajak kendaraan bermotor						

Sumber: Data Yang Diolah SPSS 25, 2024

Based on Table 4.6 above, it can be seen that the coefficient value of the regression equation from the output obtained the regression equation model:

$$Y = a + b1X1 + b2X2 + e$$
$$Y = 2.414 + 0.238X1 + 0.621X2$$

Interpretation:
a. The value of a of 2.414 is a constant or condition when the variable Compliance of Motor Vehicle Taxpayers has not been influenced by other variables, namely the variable Taxpayer Awareness (X1) and tax sanctions (X2).
b. X_1 (regression coefficient value $X1$) of 0.238, indicates that the variable Taxpayer Awareness has an influence on Motor Vehicle Taxpayer Compliance, which means that Motor Vehicle Taxpayer Compliance will increase by 0.238 with the assumption that other variables are not studied in this study.
c. X_2 (regression coefficient value $X2$) of 0.621, indicates that the tax sanction variable has an influence on motor vehicle taxpayer compliance, which means that taxpayer compliance will increase by 0.621, assuming that other variables are not studied in this study.

4.2 Descriptive Statistical Test Results

Descriptive statistical measurements of variables are conducted to provide an overview of the central tendency (mean, median, mode) and standard deviation of each variable, namely Taxpayer Awareness of Tax Sanctions and Motor Vehicle Taxpayer Compliance. Regarding the results of the descriptive test of this study can be seen in the table below:

THE INFLUENCE OF TAXPAYER AWARENESS AND TAX SANCTIONS ON MOTOR VEHICLE TAXPAYER COMPLIANCE AT UPTD SAMSAT MANDAU DURI BENGKALIS RIAU

Gembira Marbun[1], Maria Rosani Simbolon[1]

Table 2. Results of Descriptive Statistical Tests

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kesadaran Wajib Pajak	100	6,00	21.00	15,2700	2,87748
Sanksi Perpajakan	100	9,00	24.00	15,5900	3,33362
Kepatuhan Wajib Pajak	100	6,00	24.00	15,6600	3,81708
Valid N (listwise)	100				

Sumber: Data Yang Diolah SPSS 25. 2024

Based on the results of the descriptive test above, we can describe the distribution of data obtained by the researcher as follows:

a. The taxpayer awareness variable (X1), from the data it can be described that the minimum value is 6 while the maximum value is 21 and the average answer is 15.2700. The standard deviation of the taxpayer awareness data is2.87748.

b. Tax sanction variable (X2), from the data it can be described that the minimum value is 9 while the maximum value is 24 and the average answer is15.5900. The standard deviation of tax penalty data is3.33362.

c. Taxpayer Compliance Variable (Y), from the data it can be described that the minimum value is 6 while the maximum value is 24 and the average answer is 15.6600. The standard deviation of the taxpayer compliance data is3.81708

4.3 Results of the Classical Assumption Test

a. P-Plot Normality Test

Normality Test is used to test whether in a regression model, the dependent variable and the independent variable or both have a normal distribution or not. A good regression model is a normal or near-normal data distribution. The basis for decision making is if the significance level value is > 0.05, it means that the test can be said to be normal. Likewise, if the sign level < 0.05, it means that the test is not normal.

Figure 1. Results of Normality Test in P-Plot
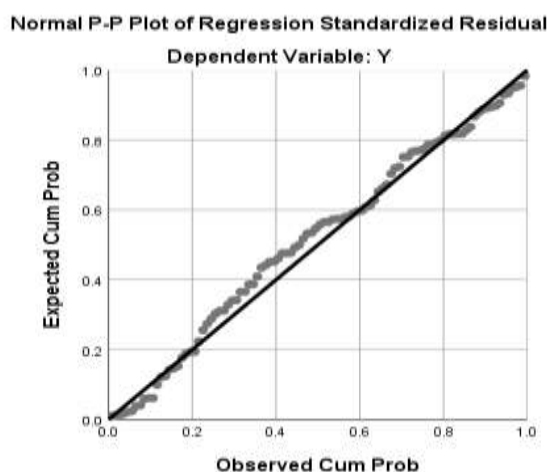
Source: Data Processed by SPSS 25, 2024

The figure above is the result of the data normality test for all dimensions simultaneously on audit quality. It can be seen that the points are spread around the diagonal line and their distribution follows the direction of the diagonal line, which means that the residual value is normally distributed, so that the regression model is suitable for predicting Taxpayer Compliance based on the input of all

independent variables.

b. Normality Test with Kolmogorov-Smirnov Test

To see whether the regression is feasible or not, it can also be seen through the sample kolmogorov-smirnov test. The table below is the result of the Sample Kolmogorov-Smirnov Test. To determine whether the regression is feasible or not, the basis for decision making is seen from the level of significance, where if the sign level value is > 0.050, the data can be said to be normal. From the results of the kolmogov-Smirnov test, the sign level value is 0.090, where 0.090 > from 0.05 so it can be said that the regression and data in this study are normal.

4.4 Multicollinearity Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.83513914
Most Extreme Differences	Absolute	.074
	Positive	.050
	Negative	-.074
Test Statistic		.074
Asymp. Sig. (2-tailed)		.200[c]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Sumber : Data diolah SPSS 25, 2024

The multicollinearity test aims to test whether the regression model finds a correlation between independent variables.

Table 3. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Taxpayer awareness	.959	1,043
Tax sanctions	.959	1,043
Dependent Variable: Taxpayer compliance		

Source: Data Processed SPSS 25, 2024

Based on the table above, it can be seen that there are no variables that have a tolerance value of less than 0.1. The results of the VIF value calculation show that the VIF value of the taxpayer awareness variable (X1) 1.043, tax sanctions (X2) 1.043 is less than 10. These results indicate that there are no variables that have multicollinearity because the VIF does not exceed the specified tolerance limit value.
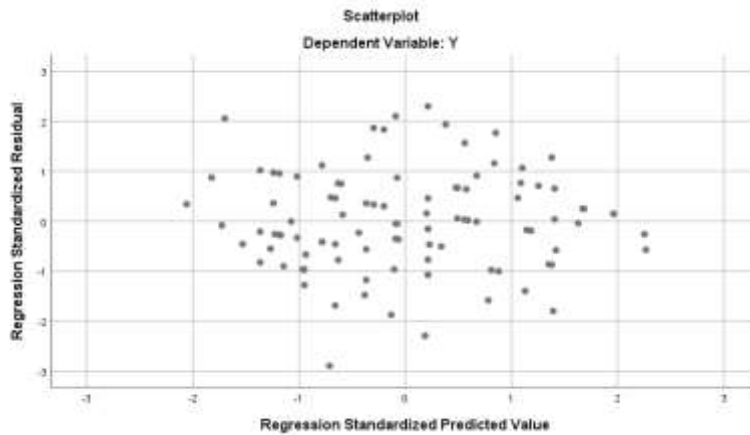
4.5 Heteroscedasticity Test Results

The heteroscedasticity test aims to test whether in the regression model there is inequality of variance from the residual of one observation to another. A good regression model is homoscedasticity or does not occur heteroscedasticity.

THE INFLUENCE OF TAXPAYER AWARENESS AND TAX SANCTIONS ON MOTOR VEHICLE TAXPAYER COMPLIANCE AT UPTD SAMSAT MANDAU DURI BENGKALIS RIAU

Gembira Marbun[1], Maria Rosani Simbolon[1]

Figure 2. Heteroscedasticity Test Results

Based on the results of the Scatterplot above, it shows that the data is spread out and below the number 0 and there is no clear pattern in the distribution of the data. This means that there is no heteroscedasticity in the regression model. So it can be concluded that the regression model of this study is suitable for predicting Motor Vehicle Taxpayer Compliance based on the variables that influence it, namely Taxpayer Awareness and Tax Sanctions.

4.6 Validity and Reliability Test Results
a. Validity Test Results

Validity Test is used to measure the validity of a questionnaire. A questionnaire is said to be valid if r count > r table, and vice versa. If r count < r table then the data is invalid.

Table 4. Validity Test Results

Variabel	Item	Pearson Correlation	Sig. (2-tailed)	Keterangan
Kesadaran Wajib Pajak (X1)	X1.1	,261**	,000	Valid
	X1.2	,505**	,000	Valid
	X1.3	,465**	,000	Valid
	X1.4	,327**	,000	Valid
	X1.5	,378**	,000	Valid
	X1.6	,519**	,000	Valid
Sanksi Perpajakan (X2)	X.2.1	,552**	,000	Valid
	X.2.2	,380**	,000	Valid
	X.2.3	,299**	,000	Valid
	X.2.4	359*	,000	Valid
	X.2.5	,480**	,000	Valid
	X.2.6	,480**	,000	Valid
Kepatuhan Wajib Pajak (Y)	Y.1.1	,538**	,000	Valid
	Y.1.2	,599**	,000	Valid
	Y.1.3	,530**	,000	Valid
	Y.1.4	,471**	,000	Valid
	Y.1.5	,412**	,000	Valid
	Y.1.6	,589**	,000	Valid

Sumber : Data Yang Diolah SPSS 25, 2024

From table 4.4 it can be seen that all questionnaire statements for the variables of taxpayer awareness (X1), tax sanctions (X2), and taxpayer compliance (Y) are at a significant level where Sig. (2-tailed) < 0.05 so that the statement items are said to be valid.

b. Reliability Test Results

A questionnaire is said to be reliable if a person's answer to the statement is consistent or stable over time. Reliability measurement uses Cronbach Alpha and is said to be reliable if it provides a Cronbacj Alpha value > 0.60.

Table 5. Reliability Test Results

Variabel	Cronbach Alpha	N of items
Kesadaran Wajib Pajak	.745	6
Sanksi Perpajakan	.753	6
Kepatuhan wajib pajak kendaraan bermotor	.713	6

Sumber: Data Yang Diolah SPSS 25, 2024

Based on the results of the reliability test above, it can be explained that the Cronbach alpha coefficient value of Taxpayer Awareness of 0.745, Tax Sanctions of 0.753, and Motor Vehicle Taxpayer Compliance of 0.713 is greater than 0.60. So it can be concluded that all statements used will be able to obtain data that is coefficient, meaning that if the statement is submitted again, the answer will be relatively the same as the previous answer. This shows that all statements in the questionnaire are reliable.

4.7 Hypothesis Test Results
a. Partial Test (t-Test)

The t-statistic test is useful for testing the influence of each independent variable partially on the dependent variable. To find out whether or not there is an influence of each independent variable partially on the dependent variable, it can be seen at the significance level of 0.05. If the sign value <0.05 or the calculated t value> t table, then there is an influence of variable X on variable Y and vice versa.

Table 6. Results of the t-statistic test

	Coefficients^a				
	Unstandardized Coefficients		Standardized Coefficients		
Model	B	Std. Error	Beta	t	Sig.
1 (Constant)	2,414	2,028		1,288	,201
Kesadaran Wajib Pajak	,238	,087	,222	2,723	,008
Sanksi Perpajakan	,621	,095	,535	6,568	,000
b. Dependent VariabeL: Kepatuhan Wajib Pajak kendaraan bermotor					

Sumber: Data Primer Yang Diolah SPSS 25, 2024

Based on the results of the t-statistic test above, the interpretation can be explained as follows:
1. The Influence of Taxpayer Awareness (X1) on Motor Vehicle Tax Compliance (Y).
   The calculated t value (2.723) > t table (1.984) with a significant level of 0.008 < 0.05 so that the decision was taken that H0 was rejected and H1 was accepted. This means that the variable of Taxpayer Awareness partially has a positive and significant effect on motor vehicle taxpayer compliance in Duri.
2. The Influence of Tax Sanctions (X2) on Motor Vehicle Tax Compliance (Y).
   The calculated t value (6.568) > t table (1.984) with a significant level of 0.000 < 0.05 so that the decision is taken H0 is rejected and H2 is accepted. This means that the Tax Sanction variable partially has a positive and significant effect on Motor Vehicle Tax Compliance in Duri.

THE INFLUENCE OF TAXPAYER AWARENESS AND TAX SANCTIONS ON MOTOR VEHICLE TAXPAYER COMPLIANCE AT UPTD SAMSAT MANDAU DURI BENGKALIS RIAU

Gembira Marbun[1], Maria Rosani Simbolon[1]

b. Simultaneous Test (F Test)

The F statistical test aims to determine the joint or simultaneous influence of independent variables on dependent or bound variables.

Table 7. Results of the f Test *ANOVAa*

ANOVA		Sum of Squares	df	Mean Square	F	Sig.
Model						
1	Regression	673,527	2	336,763	30,161	,000[b]
	Residual	1083.063	97	11,166		
	Total	1756,590	99			
a. Dependent Variable: Kepatuhan_Wajib_Pajak kendaraan bermotor						
b. Predictors: (Constant), Kesadaran_Wajib_Pajak, Sanksi_Perpajakan.						

Sumber: Data Primer Yang Diolah SPSS 25, 2024

Based on the statistical results above, it is known that the sign value is 0.000 < 0.05 and the calculated F value is 30.161 > 3.009, so it can be concluded that there is a simultaneous influence between the variables of Taxpayer Awareness and Tax Sanctions on Motor Vehicle Taxpayer Compliance.

4.8 Coefficient of Determination R2

To determine the percentage contribution of the influence of the independent variables (Taxpayer Awareness and Tax Sanctions) simultaneously on the dependent variable (Compliance of motor vehicle

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.816[a]	.666	.659	3.06161
a. Predictors: (Constant), Kesadaran Wajib Pajak, sanksi perpejakan				
b. Dependent Variable: Kepatuhan wajib pajak kendaraan bermotor				

Sumber: Data Yang Diolah 25, 2024

taxpayers).

Based on the test results above, the R square value is 0.666 or 66.6%, which indicates that there is a simultaneous influence between the variables of taxpayer awareness (X1) and tax sanctions (X2) on motor vehicle taxpayer compliance (Y) of 66.6%, while the remaining 33.4% is influenced by other variables that were not studied.

4.9 Discussion

a. The Influence of Taxpayer Awareness (X1) on Motor Vehicle Tax Compliance (Y)

Judging from the regression coefficient, it is known that the calculated t for the tax understanding variable is the calculated t value (2,723) ≥ ttable (1.984) with a significance level of 0,008≤ 0.05 so that the decision H0 is rejected and H1 is accepted. This means that the variable Taxpayer Awareness has a positive and significant effect on motor vehicle taxpayer compliance at UPTD Samsat Mandau Duri. This means that Taxpayer Awareness at Samsat Mandau Duri has an important role in efforts to increase taxpayer compliance.

b. The Influence of Tax Sanctions (X2) on Motor Vehicle Tax Payer Compliance (Y)

Judging from the regression coefficient, it is known that the calculated t value for tax sanctions is the calculated t value (6,568) > ttable (1.984) with a significance level of $0,000 \leq 0.05$ so that the decision H0 is rejected and H2 is accepted. This means that the tax sanction variable has a positive and significant effect on motor vehicle taxpayer compliance in Duri City. This means that tax sanctions in Duri City have an important role in efforts to increase taxpayer compliance.

c. The Influence of Taxpayer Awareness (X1) and Tax Sanctions (X2) on Motor Vehicle Taxpayer Compliance (Y)

Based on the results of the F test or simultaneous test, the F count value is 30.161, while the F table is 3.09. BecauseF_{count}>Ftable is 30.161> 3.90 or the significance value of t (0.000) <0.05 then based on the results of the f test shows that there is a simultaneous or joint influence between the independent variables on the dependent variable. This means that the hypothesis ($H3$) is accepted so that it can be concluded that the dependent variable (Compliance of motor vehicle taxpayers) can be influenced jointly or simultaneously by the dependent variable.

Based on the results of the determination coefficient test, the determination coefficient value was obtained at 0.371, meaning that the Motor Vehicle Taxpayer Compliance variable can be influenced by 37.1% by the independent variables consisting of Taxpayer Awareness ($X1$), Tax Sanctions ($X2$), while the remaining 6.17% is influenced by other variables. The results of this study are in line with the research conducted by Helmi Akhyar (2022) which states that there is a significant and simultaneous influence between the variables of taxpayer awareness, tax sanctions, on taxpayer compliance.

5. Conclusion and Suggestions
5.1 Conclusion

Based on the discussion in the previous chapter and the results of statistical tests that have been collected, the following conclusions can be drawn:

1. Based on the results of the Partial Test (t), it is known that the Taxpayer Awareness variable has a positive and significant effect on Motor Vehicle Taxpayer Compliance, where the sign value is 0.008 > 0.05 and the calculated t value is 2.723 > 1.984 so it can be concluded that the Taxpayer Awareness variable (X1) has a significant effect on the Motor Vehicle Taxpayer Compliance variable (Y).

2. Based on the results of the Partial Test (t), it is known that the Tax Sanctions variable (X2) has a positive and significant effect on Motor Vehicle Taxpayer Compliance, where the sign value is 0.000 < 0.05 and the calculated t value is 6.568 > 1.948 so it can be concluded that the Tax Sanctions variable (X2) has a significant effect on the Motor Vehicle Taxpayer Compliance variable (Y).

3. Based on the results of the Simultaneous Test (F), it is known that there is an influence of the variables of Taxpayer Awareness (X1), and Tax Sanctions (X2), on Motor Vehicle Taxpayer Compliance, where the sign value is known to be 0.000 <0.05 and the value of $Fhitung$ 30.161> $Ftable$ 3.09 so that it can be concluded that the independent variable has a simultaneous effect on the dependent variable.

4. Based on the results of the multiple linear regression test, the equation value Y = 2.414 + 0.238X1 + 0.621X2 was obtained.

5. Interpretation that variable X2 has a very strong influence on the Dependent variable than other variables. Where the value of the regression coefficient X2 reaches 0.621 while the variable X1 is 0.238.

THE INFLUENCE OF TAXPAYER AWARENESS AND TAX SANCTIONS ON MOTOR VEHICLE TAXPAYER COMPLIANCE AT UPTD SAMSAT MANDAU DURI BENGKALIS RIAU

Gembira Marbun[1], Maria Rosani Simbolon[1]

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