



Research Paper

The Effect Of Tax Consciousness, Cognition Of Taxes And The Quality Of Physical Service Toward Taxing Compliance Of Motor Vehicles With Penalties And Tax Morality As Moderating Variables

Zarina¹Andi Kusumawati² Sri Sundari³

¹²³Faculty of Economics and Business, Hasanuddin University, Indonesia

ABSTRACT: The purpose of this study is to ascertain and examine the relationship between motor vehicle taxpayer compliance with tax sanctions and tax morality as a moderating variable and taxpayer awareness, tax knowledge, and quality of fiscal services.

There are 25,258 registered taxpayers in the Enrekang District Samsat Office's population. data retrieval through the use of a survey, sample selection methodology, and purposive sampling approach. 100 respondents made up the sample that was processed based on preset criteria. Multiple linear regression analysis and moderated regression analysis (MRA), both employing SPSS software version 26, were the data analysis techniques employed.

The study's findings show that at the Samsat office of the Enrekang Regency, taxpayer awareness, tax knowledge, and the quality of the tax authorities' service all have a moderating effect on taxpayer compliance, as do tax sanctions and tax morality. These moderating variables can be strengthened to further strengthen the influence of taxpayer awareness taxes, tax knowledge, and the quality of the tax authorities' service on motor vehicle taxpayer compliance

KEYWORDS: Taxpayer Awareness, Tax Knowledge, Fiskus Service Quality, Tax Sanctions, and Tax Morality, Taxing Compliance

Received 01 Dec., 2022; Revised 08 Dec., 2022; Accepted 10 Dec., 2022 © The author(s) 2022.

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I. INTRODUCTION

National Development and Economic Recovery Following the New Normal Consequently, one of the ways the government can work toward achieving national growth and economic recovery is by maximizing tax revenue receipts. The COVID-19 epidemic is one of the government's ongoing attempts to strengthen the welfare community, which necessitates a substantial amount of cash. The main source of money for a nation is taxation, which is crucial to sustaining its economy. One local tax that is collected by district or municipal governments is the motor vehicle tax.

Wahyudi (2019) claims that the motor vehicle tax is one of the tax types with the greatest potential to affect and contribute to locally produced revenue. The focus of attention is related to financing in the implementation of regional autonomy, which depends on regional income problems originating from various types, one of which is from the motor vehicle tax sector. Regional income reflects the ability of regions to exercise regional autonomy. The government must continue to work to recognize potential and maximize its income with the resources it has by increasing taxpayer compliance so that every taxpayer is expected to always have an attitude of willingness to pay. This is necessary to increase the revenue area that is used as a means of regional development.

According to the data available, there are still a considerable number of taxpayers who do not fulfill their duties to pay taxes, despite the fact that the number of motorized vehicles should increase each year. The rising number of motorized vehicles can be used as a benchmark for the community's economic capacity to support higher tax compliance as a source of municipal revenue. Based on table 1.1 the number of vehicles that paytaxesis as follows;

Table 1.1 Number of vehicles paying taxes

Year	Amount Vehicle	Amount Vehicle Which pay tax	Amount Vehicle who does not pay tax	Amount Vehicle which pay tax(%)	Amount Vehicle Whodoesnot pay tax(%)
2017	21,624	19,683	1986	91.02	9.18
2018	22,680	20,234	2,446	89.21	10.78
2019	23,643	20,722	2,921	87.64	12.35
2020	24,336	19,899	4,437	81.76	18.23
2021	25,258	19,096	6,162	75.60	24.39

Source : Enrekang Samsat office (2022)

The table above indicates that there is still a poor degree of taxpayer compliance in Enrekang Regency, which undoubtedly affects tax revenue. Given the annual growth in the number of vehicles registered at the Enrekang Samsat office, it is obvious that optimizing improved compliance with tax obligations by taxpayers is necessary to raise tax revenues. Both the government and taxpayers must play a part in this process. Based on updated statistics, the number of motorized vehicles has increased annually but has not kept pace with taxpayer compliance. This has an impact on tax collections, which have fallen short of expectations. As a result, this researcher has done more research on the variables that may increase the tax for required compliance.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Attribution Theory (Attribution Theory) This idea explains how people learn about other people's behaviors by watching them. The person makes an effort to justify whether their actions are the result of internal or external factors (Robbins and Judge, 2008). Behavior that is internally motivated is behavior that is based on an individual's own personal behavior, whereas the behavior When someone behaves in a way that is thought to have been caused by someone outside of themselves, they are considered to have been subtly coerced. In light of this, it may be said that attribution theory is a theory that explains efforts to comprehend the reasons behind other people's conduct.

Theory of Moral Development Piaget's research served as the foundation for Kohlberg's theory of moral development, which is officially known as the cognitive-development theory of moralization. Piaget's premise is that affect (feelings) and cognition (thoughts) grow together, with moral conformity being the result of pure cognitive development (Darmiyati Zuchdi 2009). Assumption A key component of Kohlberg's approach is the premise that moral and social judgments are strongly linked to the assumption that someone engaged in thought and social environment has a predisposition toward emotional or mental concern for the welfare of others as well as justice in all social contexts

An illustration of the relationship between the dependent and independent variables, as well as the moderating variable's potential to strengthen or lessen the independent variable's relationship to the dependent variable, is provided by the conceptual framework.

In accordance with the formulation of the problem, research objectives and the conceptual framework that has been formulated, the hypothesis is formulated as follows

H₁: Tax payer awareness affects tax payer compliance.

H₂: Tax knowledge affects tax payer compliance.

H₃: The quality of tax authorities' services affects tax payer compliance.

H₄: Tax Sanctions strengthen in moderating the effect of taxpayer awareness on tax payer compliance.

H₅: Tax Sanctions strengthen in moderating the influence of tax knowledge on tax payer compliance.

H₆: Tax sanctions strengthen in moderating the influence of tax authorities' service quality on tax payer compliance.

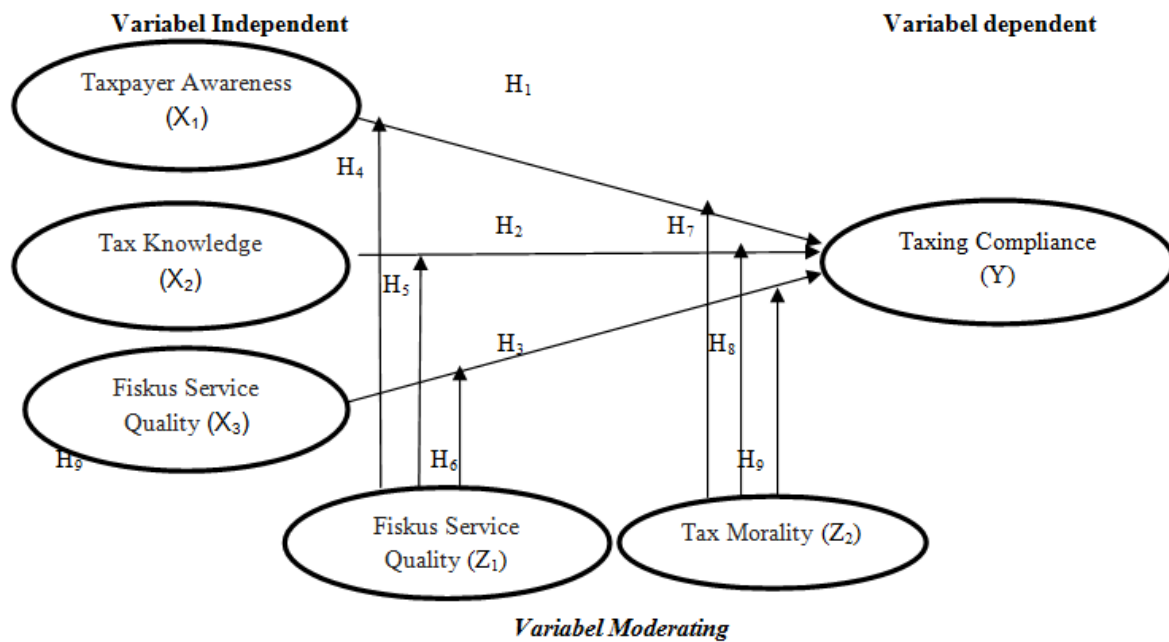
H₇: Tax morality strengthen in moderating the effect of tax payer awareness on tax payer compliance

H₈: Tax morality strengthen in moderating the influence of tax knowledge on tax payer compliance

H₉: Tax morality strengthen in moderating the relationship between tax authorities' service quality and tax payer compliance

III. RESEARCH METHODOLOGY

This study falls under the category of quantitative research. Quantitative analysis This study uses a hypothesis-testing design (hypotheses testing). In order to find solutions to the issue at hand, hypothesis testing refers to a study that is presented as a statement and accompanied by an explanation of the logically hypothesized relationship between two or more variables (Sakaran & Bougie, 2020). The target of the study is the tax payer. 100 respondents who owned motorized vehicles and used the purposive sampling approach were registered at the Enrekang Samsat. The type of data used is primary data.



IV. RESULT AND DISCUSSION

1. DESCRIPTIVE STATISTICAL ANALYSIS

Statistics

	Kesadaran Wajib Pajak	Pengetahuan Pajak	Kualitas Pelayan Fiskus	Sanksi Per pajakan	Moralitas Pajak	Kepatuhan Wajib Pajak
N Valid	100	100	100	100	100	100
Missing	0	0	0	0	0	0
Mean	29.17	24.70	28.25	25.68	29.68	29.88
Median	29.00	25.00	28.50	26.00	30.00	30.00
Mode	30	25	28	24 ^a	30	33
Std. Deviation	3.111	3.230	4.889	2.643	3.097	3.166
Variance	9.678	10.434	23.907	6.987	9.594	10.026
Range	11	12	16	9	11	11
Minimum	24	18	19	21	24	24
Maximum	35	30	35	30	35	35
Sum	2917	2470	2825	2568	2968	2988

a. Multiple modes exist. The smallest value is shown

1. The response range for the taxpayer awareness variable is from strongly disagree to agree, with a minimum value of 24 and a maximum value of 35. The average responder tended to answer "agree" and "strongly agree," as indicated by the mean value of 29.17. The respondent has a strong level of awareness, as shown by the standard deviation value of 3.111.
2. With a minimum value of 18 and a maximum value of 30, the tax knowledge variable indicates that respondents' responses range from strongly disagree to strongly agree. With a mean of 24.74, suggesting that most respondents likely to agree, and a standard deviation of 3,230, indicating that most respondents are knowledgeable about taxes, it is clear that most respondents are.
3. The response range for the tax service quality variable is from disagree to very much agree, with a minimum value of 19 and a maximum value of 35. With a mean value of 28.25, it can be inferred that most respondents are inclined to completely agree. Given that the standard deviation value was 4,889, it is clear that the respondents were content with the high caliber of services the tax authorities offered.
4. The taxpayer compliance variable ranges from strongly objecting to agreeing, with a minimum value of 24 and a maximum value of 35, respectively. The average responder tended to answer "agree" and "strongly agree," as indicated by the mean value of 29.88. Given that the standard deviation value is 3.166, it can be said that the respondent is aware of their tax obligations, from filing to paying, in compliance with the applicable tax legislation.
5. The tax sanction variable ranges from strongly disagreeing to strongly agreeing, with a minimum value of 21 and a maximum value of 30, respectively. With a mean value of 25.68, it can be inferred that most respondents are likely to respond in agreement.

Since the standard deviation is 2,643, you can draw the conclusion that tax penalties can teach taxpayers to behave responsibly.

- Significantly, the tax morality variable has a range of 24 to 35 with a minimum value. Responses from respondents varied from strongly disagreeing to disagreeing. The average responder tended to answer "agree" and "strongly agree," as indicated by the mean value of 29.68. Since the standard deviation is equivalent to 3,097, it can be said that the Netherlands has a decent tax morality.

2. Classical Assumption Test

2.1 Normality Test

Variable	significance	sign.count	Ket.
Taxpayer Awareness	0.05	0.462	Normal
Tax Knowledge		0.251	
Fiscal Service Quality		0.185	
Tax Sanctions		0.298	
Tax Morality		0.447	
Taxpayer Compliance		0.196	

Source: SPSS Data Processing Ver.26(2022).

Based on the table above, the value as a whole has fulfilled the normality test requirements, with the test results obtained Sig > 0.05, the normality assumption is fulfilled.

2.2 Multicollinearity Test

Variable	Coefficient tolerance	tolerance	Coefficient VIF	VIF	Ket.
Taxpayer Awareness	>0.10	0.707	<10.00	1.414	Not occur symptom multicollinear
Tax Knowledge		0.703		1.423	
Fiscal Service Quality		0.656		1,524	
Tax Sanctions		0.799		1,251	
Tax Morality		0.586		1,707	

It can be concluded that all the variables tested are independent variables with symptoms of multicollinearity (having the same data) because the tolerance score is more than 0.10 (>0.10) and the VIF score is less than 10 (<10).

2.3 Heteroscedasticity Test

Variable	Significance	sign.Count	Ket.
Taxpayer Awareness	0.05	0.160	No symptoms occur Heteroscedasticity
Tax Knowledge		0.056	
Fiscal Service Quality		0.847	
Tax Sanctions		0.886	
Tax Morality		0.298	

Source: Data Processing with SPSS Ver.26(2022)

Based on the table data above, it is known that the variables analyzed in this study fulfill the heteroscedasticity requirements because the significant probability score for each variable is greater than 0.05 overall.

2.4 Linearity Test

Variable	significance	sign.count	Ket.
Taxpayer Awareness	0.05	0.355	linear
Tax knowledge		0.874	
Fiscal Service Quality		0.225	
Tax Sanctions		0.096	
Tax Morality		0.324	

Source: Data Processing with SPSS Ver.26(2022)

hypothesis		Results
H ₁	Tax payer awareness has a positive effect on taxpayer compliance	Received
H ₂	Tax knowledge has a positive effect on taxpayer compliance.	Received
H ₃	Taxpayer awareness has a positive effect on taxpayer compliance.	Received
H ₄	Tax sanctions strengthen in moderating the influence of taxpayer awareness on taxpayer compliance.	Received
H ₅	Tax sanctions strengthen in moderating the influence of tax knowledge on motorvehicle taxpayer compliance.	Received
H ₆	Tax sanctions strengthen in moderating the influence of tax authorities' service quality on taxpayer compliance.	Received
H ₇	Tax morality strengthens in strengthening the influence of taxpayer awareness on taxpayer compliance	Received
H ₈	Tax morality strengthens in moderating the influence of tax knowledge on taxpayer compliance.	Received
H ₉	Tax morality strength hinders moderating the influence of tax authorities' service quality on tax payer compliance.	Received

V. DISCUSSION

1. Effect of Taxpayer Awareness on Taxpayer Compliance

The ability to understand the meaning, function, and goal of paying taxes to the state is known as taxpayer awareness (Rahayu, 191: 2017). A person's ability to operate in accordance with their environment and the conventions of the taxpayer depends on their level of consciousness. Paying taxes not only promotes discipline, obedience, and compliance but also gives people a better understanding of the tax payment policy. This is consistent with the theory of attribution, which states that there are two factors that affect behavior: a person's internal and external behavior. In essence, obligatory awareness taxes are influenced by internal factors (personality, motivation, or ability of the individual), which is the government's positive assessment of the taxpayer's compliance in paying taxes to persuade individuals to increase compliance among taxpayers in paying their taxes. An even greater rise in taxpayer compliance will result from strong taxpayer awareness.

H₁: Taxpayer awareness has a positive effect on taxpayer compliance.

2. Effect of Tax Knowledge on Taxpayer Compliance

Tax knowledge is a way for a taxpayer to learn about taxes, including when to pay taxes, how to pay them, when to pay fines, and how to report them. Hidayati et al. (2022) assert that tax knowledge affects taxpayers' desire to pay taxes. Increasing public awareness of taxes through formal and informal education will have a beneficial effect on taxpayer compliance in paying taxes, and bettering taxpayers will result in a more obedient attitude about paying taxes. According to the attribution theory, two elements have a significant impact on a person's action: incorrect only internal factors and internal individual taxpayers with a high level of tax knowledge

H₂: Tax knowledge has a positive effect on taxpayer compliance.

3. Effect of Fiscal Service Quality on Taxpayer Compliance

According to defined fundamental norms and procedures, fiscal services are provided to meet the needs of customers or other stakeholders in the firm (Siregar et al. 2012: 7). To promote taxpayer compliance, fiscal authorities who are accountable and make good use of human resources are crucial. In terms of tax law, administration, and policy, Fiskus is supposed to be competent in the sense of possessing expertise (skill), knowledge (knowledge), and experience (experience).

According to the attribution theory, which describes how outside variables can affect a person's conduct, the taxpayer's opinion of the quality of tax services including how persuasive, honest, and not overly

complicated they are is described

H₃: Fiscal Service Quality has a positive effect on taxpayer compliance.

4. Tax Sanctions Strengthen Moderating Taxpayer Awareness of Compulsory Compliance

Tax sanctions serve as assurances that the tax laws and regulations (tax norms) will be followed, complied with, or sanctioned. Taxation is a weapon to stop taxpayers from transgressing social norms. taxes (Mardiasmo 2016:32). (Mardiasmo 2016:32). When a taxpayer violates tax laws and regulations, they are subject to tax sanctions. The more serious the infringement, the more severe the sanctions will be. In essence, the purpose of imposing tax penalties is to encourage taxpayer compliance with its tax duties.

Tax sanctions will affect the level of awareness of the taxpayer, with a high level of awareness of the taxpayer having an impact on taxpayer compliance as the taxpayer will be more careful in determining considerations and can improve awareness of taxpayers not to commit violations related to tax payments.

H₄: Tax Sanctions strengthen moderating the influence of taxpayer awareness on taxpayer compliance.

5. Tax Sanctions Moderate The Effect Of Tax Knowledge on Taxpayer Compliance

Tax sanctions refer to the penalties the court imposes on parties who are found to have broken the regulations. The Tax Law stipulates that tax sanctions are a deterrent measure to prevent taxpayers from breaking the law. Therefore, as taxpayers gain more and more information about the tax itself, they will be more compliant with the laws and regulations governing taxation, and this will have an impact on the degree of taxpayer compliance. In order to strengthen the beneficial effects of the compulsory knowledge tax on taxpayer compliance, tax punishments must be able to modulate the link between tax knowledge and taxpayer compliance.

H₅: Tax Sanctions strengthen moderating the influence of tax knowledge on taxpayer compliance

6. Tax Sanctions moderate The Effect of Fiscal service quality on taxpayer Compliance

Tax authorities that provide high-quality services can boost taxpayer compliance. Simanjuntak et al. (2012) stated in the findings of their study that quality service is defined as service that leaves customers satisfied and can be carried out consistently while still being held accountable for meeting service standards. If the quality of service is improving and tax sanctions are then issued by the office, More taxpayers will comply with paying the tax if the tax agency is assertive. Consequently, the tax penalty modifies the quality of the relationship between tax authorities and taxpayer compliance, boosting the beneficial influence of tax authorities' services on compliance

H₆: Tax sanctions are strengthened and reduce the impact of the tax authorities' service quality on taxpayer compliance.

7. Tax Morality Moderates The Effect of Taxpayer Awareness on Taxpayer Compliance

Morale is one of the key elements in determining taxpayer compliance with regard to ethics, guilt-related feelings, and the guiding principles that each person possesses, claims Cahyonowati (2011). As a result, the taxpayer will follow the relevant laws, such as paying taxes. These principles will have an effect on raising tax payer awareness, and increased tax payer awareness will undoubtedly have an impact on tax payer compliance.

According to the theory of moral development, also known as the cognitive development theory, when a person has gone through moral development, they have a caring emotional or mental disposition with an eye toward others' welfare and justice in every social setting. This undoubtedly raises taxpayers' awareness of the importance of paying taxes. Tax morality thereby modifies the link between taxpayer awareness and compliance, strengthening the favorable effect of taxpayer awareness on compliance.

H₇: Tax Morality Able to moderate the influence of tax knowledge on taxpayer compliance

8. Tax Morality Moderates the effect of Tax Knowledge on Taxpayer Compliance

Taxpayer morality is a driving force behind people's tax payments. Tax morality serves as an example of moral principles, an encouragement, or an individual intention to pay taxes, so a taxpayer with high tax morality will be more obedient than a taxpayer with low tax morality to the obligatory taxes (Widodo 2019:9). This motivation for paying taxes comes from the taxpayer's belief that they are making a contribution to the state or their willingness to carry out obligations under taxation (Widodo 2019:9). It is backed by the taxpayer's knowledge; with strong tax knowledge, it is simpler to comprehend the applicable tax regulations and how they will affect the taxpayer's compliance with paying their tax obligations. In accordance with the theory of moral development, moral development binds human beings, according to which internalizing the values or norms of society corresponds with one's thinking and ability to adapt to the rules that apply in life, so that when the taxpayer's morality and tax knowledge are improving, they can improve their compliance and pay taxes.

H₈ : Tax Morality Moderates the Effect of Tax Knowledge On Taxpayer Compliance

9. Tax Morality Moderates the effect of Fiscal service Quality on Taxpayer Compliance

According to Noviyanti and Novita, S. (2013), "tax morale" is a moral indicator of a taxpayer's level of dedication or the obligation of citizens to abide by tax laws. Taxpayer morality is something that every person needs to possess since morals are absolute standards that can control how each person behaves when engaging in social interactions in society. Good morals will undoubtedly result in good behavior, honesty, and compliance with all relevant laws. In order to increase compliance through external pressure from the tax authorities, which is achieved through tax morality, good tax authorities must be in place. This will provide taxpayers with comfort.

There will be an outcome.

According to Kohlberg's theory of moral development, morality naturally entails the fusion of one's cultural values, standards, or norms; as a result, the taxpayer is the primary component that determines whether or not the collection of taxes will be successful. His desire for comfort, convenience, and legal certainty must be satisfied, and the tax authorities must assure that he receives the finest service possible.

H₉: Tax morality is able to moderate the quality of tax authorities' services on taxpayer compliance

LIMITATION AND FUTURE RESEARCH DIRECTION

Future researchers who intend to conduct additional research in order to advance this research must consider a few critical constraints. The study's findings have the following restrictions: (1) Only the Enrekang District Samsat office was the subject of this investigation, which had a narrow scope. (2) Due to the potential that respondents did not correctly complete the questionnaire in the study's real-world scenarios, the questionnaire is inseparable from perception bias.

CONCLUSION AND SUGGESTION

According to the study's findings, mandatory awareness taxes, mandatory knowledge taxes, and the quality of tax services provided by tax authorities all have a partially positive impact on mandatory compliance with motor vehicle tax at the Samsat office of the Enrekang Regency. Tax sanctions and tax morality also have a moderating effect on this effect.

Think about the following issues as you consider whether additional research is required to address the study's weaknesses: (1) Conduct research with a wider focus on space, such as collecting samples from several Samsat offices at the district or provincial levels. (2) To ensure more accurate data for the study, it is advised to choose a larger sample size.

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