RETURN
Study Of Management,
Economic and Business

THE INFLUENCE OF TAX SANCTION AVOIDANCE AND TAXPAYER INCOME ON MOTOR VEHICLE TAX COMPLIANCE IN JAKARTA WITH TAXPAYER AWARENESS AS MODERATION

Marilyn[1], Herman Ruslim[2*]
Tarumanagara University, West Jakarta, Indonesia[1,2]
marilyn.127212016@stu.untar.ac.id[1], hermanr@fe.untar.ac.id[2]

PAPER INFO	ABSTRACT
	This study aims to examine the effect of tax sanctions avoidance and the amount of taxpayer income on the compliance of motor vehicle taxpayers in Jakarta with taxpayer awareness as moderation. The distribution of the Google form questionnaire (primary data) with the subject, namely motor vehicle taxpayers whose vehicles have Jakarta plates (plate B), and processed using Smart PLS by testing data validity using outer loading and data reliability using construct reliability and validity. The result obtained by this research by bootstrapping method is that the avoidance of tax sanctions has no effect. In contrast, the amount of taxpayer income and taxpayer awareness have a significant positive effect on motor vehicle taxpayer compliance, and taxpayer awareness does not moderate the effect of tax penalty avoidance and the amount of taxpayer income on motor vehicle taxpayer compliance. Submission of research to be input and information regarding the views of taxpayers regarding the compliance of motor vehicle taxpayers in Jakarta where the government can also continue to improve and develop facilities continue to be adequate and support taxpayers in carrying out their taxpayer compliance. This facility must also be effective and efficient so that taxpayers feel facilitated in carrying out their compliance. **Keywords:** Taxpayer Compliance; Tax Sanctions Avoidance; Taxpayer Income; Taxpayer Awareness

INTRODUCTION

DKI Jakarta as the capital of the country is the largest metropolitan city in Indonesia (Bagoes, 2021), so matters related to Jakarta need to be analyzed to help improve the quality of this metropolitan city in the Indonesian capital. As a result of the activities of many residents who tend to use private motorized vehicles which causes a backlog of motorized vehicles and causes congestion (One, 2021). With so many motorized vehicles on the highway, asphalt road facilities must be suitable for passing, but often motorists are faced with potholes that can increase the risk of accidents Pratama (2020). So the government needs to improve road facilities by making road repairs because every day and every time is passed continuously by many vehicles for the activities of each resident in the metropolitan city (Mandasari, 2021).

The Central Statistics Agency (BPS) released the number of vehicles spread across DKI Jakarta where the development is increasing. Statistics released by the Central Statistics Agency (BPS) in 2019 showed 11,839,921 vehicles with details of motorcycles of as many as 8,194,590, passenger cars of as many as 2,805,989, trucks of as many as 543,972, and buses of as many as 295,370). Statistics released by the Central Statistics Agency (BPS) in 2020, showed 20,221,821 vehicles (motorcycles as many as 16,141,380, passenger cars as many as 3,365,467, trucks as many as 679,708, and buses as many as 35,266) increased by 8,381,900 vehicles from 2019. Statistics released by the Central Statistics Agency (BPS) in 2021, there were a total of 21,034,054 vehicles (motorcycles as many as 16,734,986, passenger cars as many as 3,548,304, trucks as many as 714,278, and buses as many as 714,278) which increased by 812,233 vehicles from 2020 (Central Statistics Agency, 2022). DKI Jakarta is included in the 2nd rank of the 10 regions with the highest number of vehicles in Indonesia in 2021 (Dzulfaroh, 2022). Based on data released by the Central Statistics Agency (BPS), the government through the Regional Tax and Retribution Agency (BPRD) has high hopes to improve the compliance of motor vehicle taxpayers because their taxes contribute to the source of regional tax revenue (Rusmayani & Supadmi, 2017).

341

However, BPRD that Motor Vehicle Tax (PKB) in DKI Jakarta has decreased after 2019, where in 2019 it was IDR 8.844 trillion from the target of IDR 8.8 trillion (100.5%) which means that there is a surplus (Rasyid, 2020). However, there was a decrease in the percentage of PKB revenue in 2020, which was recorded at IDR 7.87 trillion from the 2020 Regional Budget (APBD) target of IDR 8 trillion (98.38%) (Wildan, 2021). Even in 2022, in DKI Jakarta, there was another decrease in the percentage of achieving the target for Motor Vehicle Tax (PKB) revenue, which was only IDR 8.63 trillion from the target of IDR 8.8 trillion (98.07%) (Fauzan, 2022). This shows that there is a movement that is contrary to the increase in the number of vehicles in DKI Jakarta.

PKB is one of five types of regional taxes regulated in Law No. 28 (Regional Tax and Regional Retribution) where the revenue is used to increase regional development as regional needs (Krisnadeva & Merkusiwati, 2020). Motor vehicle tax is under the auspices of the Bapenda agency through SAMSAT (Dewi & Jati, 2018). Motor vehicle tax is paid by users (individuals or entities) of the motor vehicle and users must be obedient in paying it so that the designed revenue target can be met and realized for the prosperity of the community (Amri & Syahfitri, 2020). Therefore, motor vehicle taxpayer compliance is important as tax revenue, where if compliance increases, local tax revenue increases (Rusmayani & Supadmi, 2017).

The government conducts law enforcement by providing administrative sanctions for motor vehicle owners if they do not pay off payments before the deadline written in the SKPD (Regional Tax Assessment Letter) which aims to taxpayers carry out compliance to avoid tax sanctions (Danarsi et al., 2017). In addition, the amount of income of taxpayers can also affect compliance in paying their motor vehicle taxes on time (Sakura & Rachman, 2021). Taxpayers who have a large income that is only enough to meet their daily needs will have difficulty paying motor vehicle taxes where economic factors become fundamental or fundamental in taxpayers carrying out their compliance (Puteri et al., 2019). Therefore, taxpayer awareness is needed to carry out compliance with their obligations in paying their motor vehicle taxes (Sabtohadi et al., 2021). If taxpayers have the awareness to carry out their obligations, they can be able to increase the percentage of taxpayer compliance (Nirajenani & Merkusiwati, 2018). This taxpayer awareness can be seen in individuals who apply their obligations with a sense of non-compulsion from the individual himself (Aswati et al., 2018).

A large number of motorized vehicles, especially private ones, which continues to increase in DKI Jakarta, gives hope for the Regional Tax and Retribution Agency (BPRD) to increase in obtaining PKB revenues every year to come. However, based on BPRD data from 2019 to 2021, continues to show that there is a decrease in the presentation of PKB receipts. So it shows that there is a movement that is contrary to the increase in the number of vehicles in Jakarta. So it is necessary to conduct research related to variables that are likely to increase the value of taxpayer compliance related to the motor vehicle.

Motor vehicle taxpayer compliance has been investigated by several researchers such as by Krisnadeva &; Merkusiwati (2020) with variables of income, awareness, service, and sanctions, Danarsi et al. (2017) with variables of understanding, tax, service quality, awareness, and sanctions, Widajantie &; Anwar (2020) with variables of motor vehicle tax bleaching program, awareness, socialization, and service, (Widyastuti & Anggraini, 2021) with variables of awareness, sanctions, socialization of taxation, and income, Amri &; Syahfitri (2020) with variables of knowledge, socialization, awareness, and sanctions, Puteri et al. (2019) with variables of administrative sanctions, income, and drive thru samsat, Awaloedin et al. (2020) with variables of awareness, tariffs, and fiscal services, Wardani & Rumiyatun (2017) with variables of knowledge, awareness, sanctions, and samsat system, Dewi & Jati (2018) with variables of socialization, service quality, sanctions, and compliance costs, Rusmayani & Supadmi (2017) with socialization, knowledge, sanctions, and service variables, Nirajenani & Merkusiwati (2018) with awareness, service, understanding, sanctions, and socialization variables, Sabtohadi et al. (2021) with administrative sanction variables, awareness, drive-thru samsat , e-samsat program, and mobile car samsat, (Barlan et al., 2021) with sanctions, income, and knowledge variables, Aswati et al. (2018) with public service awareness, knowledge, and accountability variables,

Wardani & Asis (2017) with knowledge, awareness, and samsat corner program variables, (Agustin & Putra, 2019) with community awareness, sanctions, and service variables, Efriyenty (2019) with sanctions and understanding variables, Nurlaela (2018) with variables of tax awareness and services, Kowel et al. (2019) with variables of knowledge, awareness, and modernization of administration, Yanti (2018) with variables of service, sanctions, and financial conditions, Cong & Agoes (2019) with variables of awareness, knowledge, and sanctions, Widyana & Putra (2020) with variables of awareness, fiscal services, and sanctions, (Rahman et al., 2020) with variables of the tax system, service, sanctions, and awareness, (Novina Herawati & Stephanie Hidayat, 2022) with varibael application of e-samsat and sanctions, and Sakura & Rachman (2021) with variables of knowledge, service, income, and tax sanctions.

Based on research that has been conducted related to tax sanctions avoidance variables that want to be studied, researchers Krisnadeva &; Merkusiwati (2020), Danarsi et al. (2017), Puteri et al. (2019), Dewi & Jati (2018), Rusmayani &; Supadmi (2017), Nirajenani &; Merkusiwati (2018), Sabtohadi et al. (2021), Barlan et al. (2021), Efriyenty (2019), Yanti (2018), Cong & Agoes (2019), Widyana &; Putra (2020), Amri & Syahfitri (2020), and Rahman et al. (2020) concluded that the independent variable of tax sanctions avoidance has a positive effect on motor vehicle taxpayer compliance. Meanwhile, researchers Widyastuti &; Anggraini (2021), Wardani &; Rumiyatun (2017), Agustin &; Putra (2019), Herawati &; Hidayat (2022), and Sakura & Rachman (2021) found that tax sanctions avoidance has no influence on motor vehicle taxpayer compliance. Therefore, it is necessary to re-conduct research on the variables of tax sanctions avoidance because inconsistencies were found in the results of research on the compliance of motor vehicle taxpayers.

Next, research that has been studied is related to the large variable of taxpayer income that you want to study, researchers Krisnadeva &; Merkusiwati (2020), Widyastuti &; Anggraini (2021), Sabtohadi et al. (2021), Barlan et al. (2021), Yanti (2018) concluded that taxpayer opinions have a positive effect on motor vehicle taxpayer compliance. Meanwhile, researchers Puteri et al. (2019) and Sakura & Rachman (2021) found that the amount of income has no influence. So this condition supports this variable to be re-examined because it was found that there were inconsistencies in research results on motor vehicle taxpayer compliance.

Then researchers Krisnadeva &; Merkusiwati (2020), Widajantie &; Anwar (2021), Amri &; Syahfitri (2020), Awaloedin et al. (2020), Wardani &; Rumiyatun (2017), Nirajenani &; Merkusiwati (2018), Aswati et al. (2018), Wardani & Asis (2017), Nurlaela (2018), Kowel et al. (2019), Widyana & Putra (2020), and Rahman et al. (2020) concluded that the independent variable of taxpayer awareness has an influence on motor vehicle taxpayer compliance where it can Support for the use of this variable as a moderation variable to find out whether this variable can strengthen the influence of tax penalty avoidance variables and the size of taxpayer income on motor vehicle taxpayer compliance.

In research activities, the scope will be limited by a more specific discussion, namely the effect of tax sanctions avoidance and the amount of taxpayer income on motor vehicle taxpayer compliance with taxpayer awareness as moderation and aimed at motor vehicles in DKI Jakarta. The motorized vehicle itself is also a passenger car or motorcycle because these two vehicles dominate Jakarta the most. The subject is also a taxpayer who directly pays taxes because he owns a personal motor vehicle. The purpose of limiting the scope is carried out in this research activity so that the discussion can be more focused on the topic that has been chosen so that if there are other parties who read this research will get a proper understanding of the problem that has been studied.

Literature Review And Hypothesis Development
Attribution Theory

This theory was proposed by Kelley (1972) (previously discovered by Heider in 1958) which explains an individual who observes other individuals in order to find out the causes of an individual's behavior both internally and externally (Yanti, 2018). This theory in this study explains the behavior of individual taxpayers that can be caused by the size of taxpayer incom

and taxpayer awareness as internal attribution and avoidance of tax sanctions as external attribution that changes one's attitude, as the attitude of individuals to carry out their taxpayer compliance in making tax payments on their own personal vehicles (Krisnadeva & Merkusiwati, 2020).

The process that occurs in a person is where he can understand the behavior of an individual and can conclude the cause of the behavior carried out (Puteri et al., 2019). Attribution is a process where individuals can draw conclusions that affect the process based on 3 (three) stages, namely: (Istutik & Pertiwi, 2021)

1. A behavior must be seen and observed by the individual
2. A behavior that the individual believes must be done intentionally
   Whether the individual is compelled to do so must be determined by the individual

Social Psychology

Social psychology is a science related to behavioral science that studies the interaction of an individual with other individuals or between a group and other groups in society it tries to understand and explain how each individual thinks, feels, and behaves which can be affected by the presence of others. Social psychology is also a science that studies the interrelationships (functions of social stimulus) between individuals and fields that seek understanding related to the origin and causes of the occurrence of thought in individuals in situations under certain conditions (Yanti, 2018).

The Effect of Tax Sanctions Avoidance on Motor Vehicle Taxpayer Compliant

The higher the perception of each individual taxpayer toward tax sanctions that are more burdensome for taxpayers, the higher the compliance of motor vehicle taxpayers in order to avoid being exposed to tax sanctions (Krisnadeva & Merkusiwati, 2020). The implementation of the firm and consistent tax law enforcement can create taxpayer compliance and can increase tax revenue (Puteri et al., 2019). Providing more sanctions for violators to prevent taxpayer behavior in violating tax provisions so as to create more taxpayer compliance and evasion of tax sanctions can provide a sense of fear where it can provide attribution for taxpayers to carry out compliance (Wardani & Rumiyatun, 2017).

Previous research conducted by Krisnadeva & Merkusiwati (2020) stated that the results of sanctions can have a positive influence on compliance in Denpasar. Then Danarsi et al. (2017) found that tax sanctions have a positive effect on car tax compliance with the implementation of progressive taxes in Surakarta. Puteri et al. (2019) also received positive administrative sanctions results affecting compliance in Samsat Padang. Dewi &; Jati (2018), Rusmayani &; Supadmi (2017), Nirajenani &; Merkusiwati (2018), Cong & Agoes (2019), and Widyana &Putra (2020) also concluded that sanctions have a positive effect on compliance. Next, Sabtohadi et al. (2021) obtained the results of administrative sanctions that have a positive effect on compliance at the Samsat Pati Office. Then, Barlan et al. (2021) also proved that sanctions have a positive effect on the compliance of motor vehicle taxpayers at Samsat Polewali Mandar. Efriyenty (2019) also obtained such results for personal taxpayers in Batam City. Furthermore, Yanti (2018) showed that sanctions have a positive effect on compliance at Samsat Mojokerto. Amri & Syahfitri (2020) also concluded that sanctions have a positive effect on Sumbawa Regency. And Rahman et al. (2020) also got results that said that tax sanctions can have a positive effect on compliance and decisions to pay motor vehicle taxes in Samsat Banjarmasin I.

H1 : Tax Sanctions Avoidance Affects Motor Vehicle Taxpayer Compliance

The Effect of the Amount of Taxpayer Income on Motor Vehicle Taxpayer Compliance

The income of each individual can affect attribution in society in paying taxes because the amount of taxpayer income is not equal to each other in shaping the mindset of taxpayers (Krisnadeva & Merkusiwati, 2020). Poor taxpayers will have difficulty paying their taxes so they avoid their obligations in paying taxes in order to meet their living needs first (Puteri et al., 2019).

Previous research conducted by Krisnadeva & Merkusiwati (2020) found that income levels can positively influence compliance in Denpasar. Then, Widyastuti & Anggraini (2021) found that the level of income affects compliance in paying motor vehicle taxes in the Pontianak

Region II area. Next, Sabtohadi et al. (2021) obtained the results of income levels affecting a positive direction on compliance in Samsat Pati. Then, Barlan et al. (2021) also concluded that income level affects compliance in a positive direction in Samsat, Polewali Mandar Regency. Furthermore, Yanti (2018) also shows that financial conditions have a positive effect on the compliance of motor vehicle taxpayers at Samsat Mojokerto.

H2 :   Tax Sanctions Avoidance Affects Motor Vehicle Taxpayer Compliance

The Effect of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance

Taxpayer awareness can have a bad impact (or good impact) on state revenues which can increase the value of compliance (Krisnadeva & Merkusiwati, 2020). The community can be moved to comply with their obligations in timely repayment if encouraged by a positive assessment from individuals related to the implementation of state functions carried out by the government (Wardani & Asis, 2017).

Taxpayers who have full awareness then automatically carry out their (Wardani & Asis, 2017). Taxpayer awareness can provide attribution for the decision-making of each taxpayer to pay off their tax obligations (Krisnadeva & Merkusiwati, 2020).

Previous research conducted by Krisnadeva &; Merkusiwati (2020), Widajantie &; Anwar (2020), Amri & Syahfitri (2020), Awaloedin et al. (2020), Wardani &; Rumiyatun (2017), Nirajenani &; Merkusiwati (2018), Aswati et al. (2018), Wardani & Asis (2017), Nurlaela (2018), Kowel et al. (2019), Widyana & Putra (2020), and Rahman et al. (2020) has proven through his research that the independent variable in the form of taxpayer awareness provides influence in a positive direction on the mandatory compliance of motor vehicles. This study was conducted again to support this variable used as a moderation variable in this study.

H3 : Taxpayer Awareness Affects Motor Vehicle Taxpayer Compliance

Moderation of Taxpayer Awareness The Effect of Tax Sanctions Avoidance on Motor Vehicle Taxpayer Compliance

Awareness of taxpayers to know, recognize, appreciate and comply with existing tax regulations in order to encourage tax subjects to carry out obligations in paying their taxes (Aswati et al., 2018). The willingness to make a contribution by paying taxes on time and with the right nominal provides logical consequences in order to avoid law enforcement in the implementation of the motor vehicle taxation function (Danarsi et al., 2017).

H4 : Taxpayer Awareness moderates the effect of Tax Sanctions Avoidance on Motor Vehicle Taxpayer Compliance

Moderation of Taxpayer Awareness The Effect of the Amount of Taxpayer Income on Motor Vehicle Taxpayer Compliance

Individual communities in fulfilling their tax obligations can be shown in their sincerity in paying them with no sense of force or sincerity that comes from within themselves because anything if lived with sincerity, will be realized (Aswati et al., 2018). Awareness is needed to assist the public in collecting taxes from the community, where the results obtained from the receipts paid by tax subjects carried out by taxpayers can provide concrete forms of compensation for taxpayers themselves (Widyana & Wijana Asmara Putra, 2020).

H5 : Taxpayer Awareness moderates the effect of the Amount of Taxpayer Income on Motor Vehicle Taxpayer Compliance

RESEARCH METHOD

The design used is research with a conclusive design. This conclusive design itself is divided into two, namely descriptive and causal. Causal design is a design used because it uses the word influence in testing independent variables (independent) against dependent variables. This causal design is used with the aim of being able to measure the relationship and influence between variables and the results obtained are used for further discussion of the development of hypotheses made (Umar, 2019, p. 49).

The data used is in the form of primary data obtained from the acquisition of questionnaire data using Google form and filled-in taxpayer respondents who own private motor vehicles and

their vehicles have Jakarta plates (plate B). The object of research in this study is related to the compliance of motor vehicle taxpayers where the free variables are the avoidance of tax sanctions and the amount of taxpayer income with taxpayer awareness as a moderation variable.

The selection technique used is purposive sampling, which is limited in the selection of samples with desired information criteria where certain target groups have been determined by researchers, with the aim of making it easier to obtain samples (Sekaran & Bougie, 2016, p. 37). The criteria are motorized vehicles in the form of passenger cars or motorcycles where personal motor vehicle tax payment activities and Jakarta vehicle plates have representative properties between West, East, North, South, and Central Jakarta.

The indicators in this study are taken for tax sanctions avoidance variables based on previous research references and adjusted to the subject matter of discourse in the current research. The first is that taxpayers are aware of tax sanctions based on references to Krisnadeva &; Merkusiwati (2020), Wardani & Rumiyatun (2017), Sabtohadi et al. (2021), and Efriyenty (2019). The second is that sanctions must be imposed without forgiveness (tolerance) based on references to Krisnadeva &; Merkusiwati (2020), Wardani &; Rumiyatun (2017), Sabtohadi et al. (2021), Efriyenty (2019), Cong & Agoes (2019), and Sakura &; Rachman (2021). The third is to pay taxes on time so as to avoid sanctions based on references to Krisnadeva & Merkusiwati (2020). The fourth is a means of educating taxpayers with the use of severe sanctions based on references to (Efriyenty, 2019; Sukrisno Agoes, 2019; Wardani & Rumiyatun, 2017).

The indicators to be used in this study are taken for large variables of taxpayer income based on previous research references and adjusted to the subject matter of discourse in the current research. First, the size of the tax does not preclude compliance in paying taxes despite low income based on references Krisnadeva &; Merkusiwati (2020) and Sabtohadi et al. (2021). Second is being able to pay the amount of tax imposed and third is that the income obtained can meet the main needs and fulfill obligations based on references Krisnadeva &; Merkusiwati (2020) and Sakura & Rachman (2021).

The indicators that will be used for taxpayer awareness variables in this study are taken based on previous research references and adjusted to the subject matter of discourse in the current research. The first is that tax payments are a source to support regional development based on references to Krisnadeva & Merkusiwati (2020), Awaloedin et al. (2020), Nirajenani & Merkusiwati (2018), Sabtohadi et al. (2021), and Wardani &; Asis (2017). The second is a tax that is imposed as stipulated by law based on references to Krisnadeva & Merkusiwati (2020), Awaloedin, et al, (2020), Nirajenani & Merkusiwati (2018), and Sabtohadi et al. (2021). The third is that delays and reductions in tax payments can harm regional development based on references to Krisnadeva &; Merkusiwati (2020), Nirajenani &; Merkusiwati (2018), Nurlaela (2018), and Cong & Agoes (2019). Fourth, taxpayers know the regulations governing motor vehicle taxes set by local governments based on references to Awaloedin (Awaloedin et al., 2021).

The indicators to be used for motor vehicle taxpayer compliance variables in this study are taken based on previous research references and adjusted to the subject matter of discourse in the current research. First and second is that taxpayers must obey regulations and pay on time based on references Krisnadeva &; Merkusiwati (2020), Awaloedin et al. (2020), Nirajenani &; Merkusiwati (2018), Sabtohadi et al. (2021), Wardani & Asis (2017), Efriyenty (2019), Cong &; Agoes (2019), and Sakura &; Rachman (2021). The third is to pay according to STNK based on references Krisnadeva &; Merkusiwati (2020), Awaloedin et al. (2020), Nirajenani &; Merkusiwati (2018), Sabtohadi et al. (2021), and Wardani &; Asis (2017). The fourth is to fill out the form completely and clearly based on references to Krisnadeva &; Merkusiwati (2020) and Nirajenani &; Merkusiwati (2018). The fifth is that taxpayers understand the procedures and requirements in payment based on references from Sabtohadi et al. (2021), Efriyenty (2019), and Sakura & Rachman (2021).

In this study for data processing using Smart PLS. Smart PLS is used with guidance from Sekaran & Bougie (2016) and Garson (2016). This application uses explicit specifications of

latent si constructs before analysis where there are separate si constructs measured by independent variables and bound variables (Garson, 2022).

The research model in this study is as follows:

$$KWPKB_i = C + C_1PSP_i + C_2BPWP_i + C_3KWP_i + C_4PSP_iKWP_i + C_5BPWP_iKWP_i + \varepsilon$$

Information:

KWPKB   : Motor Vehicle Taxpayer Compliance
C   : Constant
C1 – C5   : Regression Coefficient
PSP   : TaxSanctions Evasion
BPWP   : Taxpayer Income
KWP   : Taxpayer Awareness
ε : Error
i   : Individual Motor Vehicle Taxpayer i

RESULTS AND DISCUSSION

The results of validity and reliability tests are used in testing the relationship between each variable. The validity test uses *outer loading* which is declared valid if the value is greater than 0.5 (Garson, 2022). The results of the variables declared valid are PSP1 of 0.89 0, P SP2 of 0.853, PSP3 of 0.841, PSP4 of 0.875, PSP5 of 0.783, PSP6 of 0.917, PSP10 of 0.882, BPWP1 of 0.840, BPWP2 of 0.778, BPWP3 of 0.913, BPWP4 of 0.891, BPWP5 of 0.706, BPWP7 of 0.868, BPWP8 of 0.827, BPWP9 of 0.847, BPWP10 of 0.737, KWP3 of 0.713, KWP4 of 0.930, KWP5 of 0.851, KWP6 of 0.89, KWP7 is 0.902, KWP8 is 0.876, KWP10 is 0.725, KWPKB1 is 0.880, KWPKB2 is 0.855, KWPKB3 is 0.869, KWPKB4 0.899, KWPKB5 0.774, KWPKB6 0.874, KWPKB7 0.880, KWPKB8 0.770, KWPKB9 0.895, and KWPKB10 amounted to 0.703. The validity test uses *construct reliability and validity* which is declared reliable if the value is above 0.6 (*Cronbach's Alpha*) where the result is PSP of 0.943, BPWP of 0.941, KWP is 0.932, and KWPKB is 0.954, and the value is above 0.7 (*Composite Reliability*) where the results are PSP of 0.954, BPWP of 0.950, KWP of 0.946, and KWPKB of 0.960 (Garson, 2022). The results of the descriptive statistical test for the variables in this study were with N as much as 212 for each variable. Minimum value 2 for PSP, KWP, and KWPKB and minimum value 1 for BPWP. A maximum value of 6 for all variables. The average score obtained by PSP is 4,842, BPWP is 4,433, KWP is 4,512, and KWPKB is 4,778. The median score is 5 for PSP and KWPKB and 4 for BPWP and KWP. Then, the standard deviation value of the PSP variable is 0.918, BPWP is 1.030, KWP is 0.979, and KWPKB is 0.938. The following is a summary of the results of the hypothesis test (Table 1.) :

Table 1
Hypothesis Test Results

Relationships Between Variables	Original Sample	Sample Mean	T Statistics	P Values	R^2	Adjusted R^2
PSP -> KWPKB	0,105	0,109	1,846	0,033		
BPWP -> KWPKB	0,299	0,306	5,758	0,000		
KWP -> KWPKB	0,520	0,512	6,948	0,000	0,759	0,753
PSP*KWP -> KWPKB	0,054	0,055	1,293	0,098		
BPWP*KWP -> KWPKB	-0,056	-0,058	1,333	0,092		

Source: *Smart PLS* data processing

The value of the processed products listed in the table above obtained an *Adjusted R-squared* value of 0.753, so it can be concluded that 75.3% of the contribution of the independent variable can explain the dependent variable and the remaining 24.7% (calculation obtained from

100% reduced by 75.3%) is explained by variations in changes or effects from other independent variables (outside of the independent variable in this study).

Effects of Tax Sanctions Avoidance on Motor Vehicle Taxpayer Compliance

The results of hypothesis testing show that tax penalty avoidance has no significant effect on motor vehicle taxpayer compliance. Research supported by Widyastuti &; Anggraini (2021), Wardani &; Rumiyatun (2017), Agustin &; Putra (2019), Herawati &; Hidayat (2022), and Sakura &; Rachman (2021) conclude that tax sanctions avoidance has no effect on motor vehicle taxpayer compliance. Herawati &; Hidayat (2022) explained that the results obtained were due to the large number of individuals who still lack an understanding of information related to sanctions that have been regulated by the government. Sakura &; Rachman (2021) also explained that the avoidance of sanctions is because people still consider sanctions lightly even though they already know and are aware of them related to the sanctions imposed which are still not firm and make taxpayers not feel kapok to commit violations again. Many taxpayers still consider the sanctions imposed to be light, so it's okay if they are not paid too timely, which can lead to reducing public attribution in carrying out compliance.

The Great Effect of Taxpayer Income onMotor Vehicle Taxpayer Compliance

The results of hypothesis testing show that the amount of taxpayer income has a significant positive effect on motor vehicle taxpayer compliance. Research supported by Krisnadeva &; Merkusiwati (2020), Widyastuti & Anggraini (2021), Sabtohadi et al. (2021), Barlan et al. (2021), Yanti (2018) found that the amount of taxpayer income has a significant positive effect on motor vehicle taxpayer compliance. Krisnadeva &; Merkusiwati (2020) explained that the results obtained were due to the large income of taxpayers triggering attribution (internally) of taxpayers in carrying out their obligations which could affect the mindset of taxpayers. Yanti (2018) also believes that large income has a positive effect because if the financial condition of the taxpayer is experiencing a difficult economic situation, it can cause payments to be used as the last interest. For people who have committed to owning a vehicle, the majority have calculated the ability to pay their vehicle tax so that individuals can provide attribution applications in carrying out compliance.

The Effect of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance

The results of hypothesis testing show that taxpayer awareness has a significant positive effect on motor vehicle taxpayer compliance. This research is supported by Krisnadeva &; Merkusiwati (2020), Widajantie &; Anwar (2021), Widyastuti &; Anggraini (2021), Amri & Syahfitri (2020), Awaloedin et al. (2020), Wardani &; Rumiyatun (2017), Nirajenani &; Merkusiwati (2018), Aswati et al. (2018), Wardani & Asis (2017), Nurlaela (2018), Kowel et al. (2019), Widyana & Putra (2020), and Rahman et al. (2020) obtained the results of awareness of a significant positive effect on vehicle taxpayer compliance Motor. Krisnadeva &; Merkusiwati (2020) explained that this can because the community can realize the importance of implementing obligations without coercion that influences decisions in making decisions in paying their obligations. Also explained that most people do their obligations in order to be good and correct citizens in paying off their taxes, and also realize that delays in payments can only harm local governments and slow down the development process (Widajantie & Anwar, 2020). Aswati et al. (2018) stated that the community showed confidence that the motor vehicle tax was well used for development very well. Taxpayers also realize that by carrying out their payment obligations, they can increase the government's contribution to providing a more prosperous life, thus encouraging taxpayers to pay their taxes obediently, which was revealed by Widyana & Putra (2020). So, this variable can be tested as a moderation variable to find out whether it can moderate the variable of tax sanctions avoidance and the variable of taxpayer income.

The Effect of Tax Sanctions Avoidance on Motor Vehicle Taxpayer Compliance with Taxpayer Awareness as Moderation

The results of hypothesis testing show that taxpayer awareness does not moderate the effect of tax sanctions avoidance on motor vehicle taxpayer compliance. This may happen because the community as a subject of taxpayers still does not feel the real and clear benefits obtained from the tax contributions paid where the community still does not feel the reciprocity that can affect

the mind of an individual coupled with sanctions for some people are still considered light so that taxpayer awareness does not moderate the avoidance of tax sanctions to encourage taxpayer attribution to carry out its compliance. In fact, if the taxpayer feels a contribution to the implementation of the tax function by paying his taxes as a compliance function of the taxpayer in a timely manner, it can provide logical consequences in order to avoid the imposition of tax sanctions. If this is applied, then taxpayer awareness can moderate the avoidance of tax sanctions on taxpayer compliance which can increase its attribution to taxpayer compliance.

The Great Effect of Taxpayer Income on Motor Vehicle Taxpayer Compliance with Taxpayer Awareness as Moderation

The results of hypothesis testing show that taxpayer awareness does not moderate the effect of taxpayer income on motor vehicle taxpayer compliance. This may happen because the community as a taxpayer subject still has not received a concrete form of compensation for taxpayers themselves where the community still does not feel reciprocity that can affect the mind of an individual, after setting aside the money generated every month in order to pay taxes. For example, bus stops that look like they are not maintained or stop stops that are still lacking which causes many to stop incorrectly at the bus stop and can cause congestion. Taxpayers still feel forced (not sincere) to pay their obligations. In fact, if taxpayers feel a contribution to the implementation of tax functions by paying concrete compensation for the taxes they pay, awareness can help the community in collecting taxes from the community where the results of the payments made can provide concrete forms of compensation for taxpayers themselves. If this is applied, then taxpayer awareness can moderate the amount of taxpayer income to taxpayer compliance which can increase its attribution to compliance.

CONCLUSION

Based on the hypothesis test that has been carried out in this study with a confidence level of 95%, it can be concluded that the avoidance of tax sanctions does not have a significant effect on the compliance of motor vehicle taxpayers. The results of this study are supported by research conducted by Widyastuti &; Anggraini (2021), Wardani &; Rumiyatun (2017), Agustin &; Putra (2019), Herawati &; Hidayat (2022), and Sakura &; Rachman (2021). Taxpayer income has a significant positive effect on motor vehicle taxpayer compliance which is consistent with Krisnadeva &; Merkusiwati (2020), Widyastuti &; Anggraini (2021), Sabtohadi et al. (2021), Barlan et al. (2021), Yanti (2018). Taxpayer awareness has a significant positive effect on motor vehicle taxpayer compliance and is consistent with Krisnadeva &; Merkusiwati (2020), Widajantie &; Anwar (2021), Widyastuti &; Anggraini (2021), Amri & Syahfitri (2020), Awaloedin et al. (2020), Wardani &; Rumiyatun (2017), Nirajenani &; Merkusiwati (2018), Aswati et al. (2018), Wardani & Asis (2017), Nurlaela (2018), Kowel et al. (2019), Widyana &; Putra (2020), and Rahman et al. (2020) can then be used as moderation variables. Taxpayer awareness does not moderate the effect of tax penalty avoidance and the amount of taxpayer income on motor vehicle taxpayer compliance.

The limited number in the current study is only 212 when compared to the number of private motor vehicles in Jakarta, where only about 4 months and independent questionnaires are used only for tax sanctions avoidance, tax sanction income, and taxpayer awareness. So it is recommended that the sample use 80-90% of the number of private motorized vehicles in Jakarta, the method of filling in the questionnaire data is extended, adding other independent variables, and can use other moderation variables or *intervening* variables.

REFERENCES

Agustin, N. S., & Putra, R. E. (2019). Pengaruh Kesadaran Masyarakat, Sanksi Perpajakan dan Kualitas Pelayanan terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor pada Samsat Kota Batam. *Measurement : Jurnal Akuntansi*, *13*(1), 55. Google Scholar

Amri, H., & Syahfitri, D. I. (2020). Pengaruh Pengetahuan Perpajakan, Sosialisasi Perpajakan, Kesadaran Pajak dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan bermotor di Kabupaten Sumbawa. *Journal of Accounting, Finance, and Auditing*, *2*(02), 108–118. Google Scholar

Aswati, W. O., Mas'ud, A., & Nudi, T. N. (2018). Pengaruh kesadaran wajib pajak, pengetahuan pajak, dan akuntabilitas pelayanan publik terhadap kepatuhan wajib pajak kendaraan bermotor (Studi kasus kantor UPTB SAMSAT Kabupaten Muna). *Jurnal Akuntansi Dan Keuangan*, *3*(1), 27–39. Google Scholar

Awaloedin, D. T., Indriyanto, E., & Meldiyani, L. (2021). Pengaruh Kesadaran Wajib Pajak, Tarif Pajak dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Populis : Jurnal Sosial Dan Humaniora*, *5*(2), 217. https://doi.org/10.47313/pjsh.v5i2.950 Google Scholar

Bagoes, P. (2021, May 21). *Urutan Kota Metropolitan Terbesar di Indonesia, Kotamu Termasuk*. GridKids. https://kids.grid.id/read/472711155/5-urutan-kota-metropolitan-terbesar-di-indonesia-kotamu-termasuk?page=all Google Scholar

Barlan, A. R., Mursalim Laekkeng, & Ratna Sari. (2021). Pengaruh Sanksi Perpajakan, Tingkat Pendapatan, dan Pengetahuan Pajak terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Kantor Samsat Kabupaten Polewali Mandar. *Jurnal Adz-Dzahab: Jurnal Ekonomi Dan Bisnis Islam*, *6*(2), 168–178. Google Scholar

Danarsi, D., Nurlaela, 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). Google Scholar

Dewi, N., & Jati, I. K. (2018). Pengaruh Sosialisasi, Kualitas Pelayanan, Sanksi dan Biaya Kepatuhan Pada Tingkat Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi Universitas Udayana*, *25*(1), 1–30. Google Scholar

Dzulfaroh, A. N. (2022, March 13). *10 Daerah dengan Jumlah Kendaraan Bermotor Terbanyak, Mana Saja*. Kompas. https://www.kompas.com/tren/read/2022/03/13/061446165/10-daerah-dengan-jumlah-kendaraan-bermotor-terbanyak-mana-saja?page=all Google Scholar

Efriyenty, D. (2019). Pengaruh Sanksi Perpajakan Dan Pemahaman Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Dalam Membayar Pajak Kendaraan Bermotor Di Kota Batam. *Jurnal Akuntansi Barelang*, *3*(2), 20–28. Google Scholar

Fauzan, R. (2022, January 13). *Pemprov DKI Gagal Penuhi Target Penerimaan, Ini Pemicunya*. Bisnis. https://jakarta.bisnis.com/read/20220113/77/1488802/pemprov-dki-gagal-penuhi-target-penerimaan-ini-pemicunya Google Scholar

Garson, G. D. (2022). *Factor Analysis and Dimension Reduction in R: A Social Scientist's Toolkit*. Taylor & Francis. Google Scholar

Istutik, I., & Pertiwi, D. S. (2021). Pengaruh Penerapan Sistem E-Filing Terhadap Kepatuhan Wajib Pajak Orang Pribadi Dengan Pemahaman Internet Sebagai Variabel Moderasi (Studi Pada Wajib Pajak Orang Pribadi di KPP Pratama Sumbawa Besar). *Inspirasi: Jurnal Ilmu-Ilmu Sosial*, *18*(2), 524–534. Google Scholar

Krisnadeva, A. A. N., & Merkusiwati, N. (2020). Faktor-faktor yang memengaruhi kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor di Kota Denpasar. *E-Jurnal Akuntansi*, *30*(6), 1425–1440. Google Scholar

Mandasari, Z. (2021, September 3). *Jalan Rusak dan Cara Melaporkannya*. Ombudsman. https://ombudsman.go.id/artikel/r/pwkinternal--jalan-rusak-dan-cara-melaporkannya Google Scholar

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*, *24*(1), 339–369. Google Scholar

Novina Herawati, L., & Stephanie Hidayat, V. (2022). Pengaruh Penerapan E-Samsat Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Kasus Pada Wajib Pajak Di Samsat Kota Cimahi). *Jurnal Pendidikan Akuntansi (JPAK)*, *10*(1), 50–59. Google Scholar

One. (2021, February 12). *Inilah Penyebab Jakarta Selalu Macet*. Mata Indonesia. https://www.minews.id/gaya-hidup/inilah-penyebab-jakarta-selalu-macet Google Scholar

Puteri, P. O., Syofyan, E., & Mulyani, E. (2019). Analisis Pengaruh Sanksi Administrasi, Tingkat Pendapatan, Dan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Eksplorasi Akuntansi*, *1*(3), 1569–1588. Google Scholar

Rahman, A., Paujiah, S., Karsudjono, A. J., & Najmi, L. (2020). Pengaruh Sistem Perpajakan, Pelayanan Perpajakan, Sanksi Pajak dan Kesadaran Wajib Pajak terhadap Kepatuhan dan Keputusan Membayar Pajak Kendaraan Bermotor pada Samsat Banjarmasin I. *Jurnal Mitra Manajemen*, *4*(3), 377–391. Google Scholar

Rasyid, H. (2020, January 20). *Target PKB Tahun 2019 Rp 8,8 Triliun Tercapai, BPRD DKI Jakarta Surplus Puluhan Miliar*. Gridoto. https://www.gridoto.com/read/221983598/target-pkb-tahun-2019-rp-88-triliun-tercapai-bprd-dki-jakarta-surplus-puluhan-miliar Google Scholar

Rusmayani, N. M. L., & Supadmi, N. L. (2017). Pengaruh Sosialisasi, Pengetahuan, Sanksi Dan Kualitas Pelayanan Pada Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi*, *20*(1), 173–201. Google Scholar

Sabtohadi, J., Setiawan, A., Dewi, M. K., & Ariani, R. (2021). Pengaruh Sanksi Administrasi, Tingkat Pendapatan, Kesadaran Wajib Pajak, Sistem Samsat Drive Thru, Program E-Samsat dan Samsat Keliling terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor pada Kantor Samsat Pati. *Gerbang Etam*, *15*(2), 41–50. Google Scholar

Sakura, G. A., & Rachman, A. N. (2021). Analisa Pengaruh Kepatuhan Wajib Pajak Kendaraan Bermotor Kabupaten Wonogiri. *Inventory: Jurnal Akuntansi*, *5*(1), 54. Google Scholar

Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill building approach*. john wiley & sons. Google Scholar

Sukrisno Agoes, J. C. (2019). Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor. *Jurnal Paradigma Akuntansi*, *1*(2), 292. Google Scholar

Umar, H. (2019). *Metode riset manajemen perusahaan*. Gramedia Pustaka Utama. Google Scholar

Wardani, D. K., & Asis, M. R. (2017). Pengaruh pengetahuan wajib pajak, kesadaran wajib pajak, dan program Samsat corner terhadap kepatuhan wajib pajak kendaraan bermotor. *Akuntansi Dewantara*, *1*(2), 106–116. Google Scholar

Wardani, D. K., & Rumiyatun, R. (2017). Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, Sanksi Pajak Kendaraan Bermotor, dan Sistem Samsat Drive Thru terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Kasus WP PKB Roda Empat di Samsat Drive Thru Bantul). *Jurnal Akuntansi*, *5*(1), 15. Google Scholar

Widajantie, T. D., & Anwar, S. (2020). Pengaruh Program Pemutihan Pajak Kendaraan Bermotor, Kesadaran Wajib Pajak, Sosialisasi Pajak, dan Pelayanan terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Pada Kantor Bersama Samsat Surabaya Selatan). *Behavioral Accounting Journal*, *3*(2), 129–143. Google Scholar

Widyana, D. P. G., & Wijana Asmara Putra, I. N. (2020). Pengaruh Kesadaraan Wajib Pajak, Pelayanan Fiskus, Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi*, *30*(1), 39. https://doi.org/10.24843/EJA.2020.v30.i01.p04 Google Scholar

Widyastuti, R. D., & Anggraini, M. (2021). Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor (PKB) pada Unit Pelayanan Pendapatan Daerah (UPPD) Pontianak Wilayah II. *E-Jurnal Akuntansi, Auditing & Investasi*, *1*(2), 1–8. Google Scholar

Wildan, M. (2021, January 5). *Realisasi Penerimaan Pajak DKI 2020 Minus Rp560 Miliar dari Target*. DDTC News. https://news.ddtc.co.id/realisasi-penerimaan-pajak-dki-2020-minus-rp560-miliar-dari-target--26725 Google Scholar

Yanti, W. D. R. (2018). Pengaruh Kualitas Pelayanan, Sanksi Pajak, Dan Kondisi Keuangan Wajib Pajak Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Pada Kantor Bersama SAMSAT Mojokerto). *Jurnal Akuntansi UNESA*, *3*. Google Scholar