THE INFLUENCE OF TAXPAYER AWARENESS, AND TAXATION SOCIALIZATION ON MOTOR VEHICLE TAXPAYER COMPLIANCE IN THE CITY OF PROBOLINGGO

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Abstract: The aim of this research is to see the level of motor vehicle tax compliance in Probolinggo City. A good level of compliance can be achieved if taxpayers are aware of their tax obligations and the government carries out outreach to provide the latest information regarding taxation. This type of research is research using quantitative methods by distributing questionnaires. The population in this study were taxpayers registered with UPT SAMSAT Probolinggo City and the sample used in this study was 400 respondents. The results of this research indicate that taxpayers in Probolinggo City are aware of their tax responsibilities and want more comprehensive socialization so that it can influence taxpayers to better comply with applicable tax regulations..

Keywords: Taxation, Taxpayer Compliance, Taxpayer Awareness, Tax Socialization

INTRODUCTION

Regional taxes are a source of income obtained by a region which is paid for infrastructure development and community welfare. Law number 21 article 1 paragraph 21 of 2022 defines regional taxes as mandatory fees paid to regions, which will result in infrastructure development and regional development. One of the regional taxes is motor vehicle tax. Motor vehicle tax is a form of tax imposed by the provincial government on motor vehicles owned or used by individuals, as regulated in Article 1 Paragraph 12 and 13 of Law of the Republic of Indonesia Number 28 of 2009.

Motor vehicle tax is one of the largest contributors to regional income. It can be seen that motorized vehicles play an important role in supporting people's daily activities. Therefore, a system is needed to collect this very large amount of tax. Vehicle tax collection in East Java Province, including in Probolinggo City, is carried out by the Regional Revenue Agency through the One-Stop Single Administration System Technical Services Unit (SAMSAT). With the existence of SAMSAT, it is hoped that it

will make it easier for people to pay their taxes and at the same time increase compliance. However, even though it has been made easier to pay taxes, there are still taxpayers who are reluctant to pay their taxes. This is reflected in table 1 below

Table 1. Potential Motor Vehicle Tax Arrears in Probolinggo City

Year	2 wheels	4 wheels	Amount of Arrears
2018	7,116	738	Rp. 1,780,861,350
2019	7,665	872	Rp. 2,135,412,100
2020	10,061	1,367	Rp. 3,293,069,750
2021	10,562	1,371	Rp. 3,567,284,600
2022	18,715	3,129	Rp. 8,345,230,700
Amount	54,169	7,477	Rp. 19,121,858,500

Source: UPT. SAMSAT Probolinggo City

In table 1, it can be seen that in the last 5 years there has been an increase in the potential for arrears in motor vehicle tax payments in Probolinggo City. 2022 will be the year with the biggest potential spike with more than 20 thousand vehicle units potentially not being paid for. The potential for arrears in tax payments to arise and increase is caused by taxpayers who have not complied with the applicable tax

regulations (Mindan & Ardini, 2021). Lack of compliance with paying taxes not only causes an increase in the potential for tax arrears but also results in the realization of the vehicle tax collection target that has been determined. Not only that, the lack of taxpayer tax compliance is also caused by the lack of awareness that taxpayers have regarding their tax responsibilities and the socialization carried out by UPT SAMSAT Probolinggo City.

Taxpayer awareness is an individual who understands the function of taxes and is fully aware of their responsibilities, which will increase their sense of compliance with applicable regulations, thereby creating a sense of willingness to calculate, pay and report their taxes.(Sari, 2017). The results of previous research state that taxpayer awareness has a positive impact in increasing taxpayer compliance. Rahayu, (2017); Widajantie & Anwar, (2020) in his research, it was stated that awareness of the tax responsibilities they have makes taxpayers comply with the applicable rules and regulations. Apart from that, a good level of awareness will create a perception among taxpayers of the importance of paying taxes and the impact caused by delaying tax payments. However, there are differences in the results of research conducted by Raharjo & Bieattant, (2019) which states that there is no connection between awareness and obedience. This can happen because taxpayers are only aware of their tax responsibilities without doing anything, so there is no sense of volunteerism and they think that tax collection is a burden on society.

One effort to increase taxpayer compliance is by means of tax socialization. Tax socialization aims to provide information regarding tax regulations and provisions to individuals or groups in the hope of increasing compliance. Research conducted by (Masita, 2019; Saputra et al.,

2022)states that socialization must contain information that is clear, easy to understand and easy to access so that taxpayers gain new knowledge about taxation and at the same time increase taxpayer compliance. However, research conducted by YN Rahayu, (2022) stated that even though taxpayer outreach had been carried out, there was still no further action to comply with tax regulations and provisions.

After several previous studies produced different findings, the author was interested in studying and reviewing how the variables studied were related to each other. In this research, the people of Probolinggo City were used as the research sample, for reasons as seen in table 1. Therefore, the researcher chose findings with the title " The Influence Of Taxpayer Awareness, And Taxation Socialization On Motor Vehicle Taxpayer Compliance In The City Of Probolinggo".

LITERATURE REVIEW
Attribution Theory

Attribution theory is a theory discovered by Fritz Heider in 1958, which explains the reasons for a person's behaviour towards an event which is determined by internal and external factors. This theory was developed by Harold Kelley and this theory is the basis for viewing taxpayer behaviour in complying with tax regulations seen through the internal and external factors that influence it.

The use of this theory is because attribution theory will explain the reasons why taxpayers need to fulfil their motor vehicle tax payment obligations. Within the framework of this theory, there are two types of influence, namely internal and external influence. Internal influence

involves factors that originate from taxpayers themselves, such as increasing their awareness of taxes. Meanwhile, external influence involves outside factors, such as the tax socialization process which influences taxpayer behaviour.

Vehicle tax

Vehicle tax is a form of tax imposed by the provincial government on motor vehicles owned or used by individuals, as regulated in Article 1 Paragraph 12 and 13 of Law of the Republic of Indonesia Number 28 of 2009. Vehicle tax is one of the regional taxes with a contribution value which is very large, therefore a system is needed to collect this tax. So a system called the One-Stop Single Administration System (SAMSAT) was formed. UPT SAMSAT is an extension of the Regional Revenue Agency which is used to collect motor vehicle taxes in a city/district area.

Taxpayer Awareness

Taxpayer awareness is a situation where the party responsible for paying taxes understands the meaning, role and purpose of the obligation to pay and collect taxes, with the aim of increasing state income and progress (Kristanti, 2021). Meanwhile, according to Widajantie & Anwar, (2020) Taxpayer awareness is a taxpayer who has knowledge, understanding and implements applicable tax provisions. So it can be concluded that taxpayer awareness is the party who has knowledge, understanding and is responsible for carrying out their tax obligations. Awareness is an influence that comes from within each taxpayer in deciding and carrying out their tax obligations. In this research, taxpayer awareness will be the first factor in considering their decisions.

Tax Socialization

Tax socialization is a way to provide information, knowledge and understanding of tax regulations, ongoing work programs and other matters related to taxation to a person or group with the aim of increasing a sense of compliance (Zahra et al., 2022). Socialization must be carried out regularly and contain information that is easy to understand and easily accessible to the wider community (Masita, 2019; Rudianti & Endarista, 2021). Socialization is an influence obtained by taxpayers from outside parties, therefore methods of socialization and conveying information that are effective and easy to understand play an important role in influencing taxpayers in carrying out their obligations. Various uses of socialization media are very helpful in disseminating information in a short time and can reach a wider range of taxpayers. According to the Decree of the Minister of Finance Number 235/KMK.03/2003, there are criteria for compliant taxpayers. These criteria are as follows:

1. Not late in reporting and submitting tax returns within a period of 2 years.
2. Strive to fulfill tax obligations by not having tax arrears.
3. Within 10 years of not receiving payment due to tax negligence.

Obtain a reasonable opinion without admitting or being reasonable by submitting a financial report audited by a public accountant (Kementrian, 2003).

Taxpayer Compliance

Obedience can be explained as the tendency to follow the government, obey orders, and have discipline. Obedience refers to an obedient attitude, compliance, and discipline towards a rule. Compliance is a human characteristic that is the basis for carrying out daily activities. Compliant taxpayers are those who fulfill their obligations and achieve their rights in accordance with applicable legal provisions (Yudi, 2019).

HYPOTHESIS DEVELOPMENT

The Influence of Taxpayer Awareness on Taxpayer Compliance

Awareness of ownership of taxable goods, understanding and efforts to follow tax regulations voluntarily is the definition of taxpayer awareness (Yudi, 2019). Taxpayer awareness is an influence from within, so according to attribution theory, awareness is included in the internal factors that influence a person in deciding and implementing something.

A good level of awareness of tax obligations will make taxpayers comply with applicable tax regulations and provisions, thereby reducing the potential for tax arrears and increasing tax revenues. Apart from that, having a good level of awareness will create a sense of willingness to report and pay taxes so that it will create a perception among the public that they are the ones who contribute to regional infrastructure development. Study conducted by Widajantie & Anwar, (2020) said that awareness of the tax responsibilities that each individual taxpayer has makes taxpayers voluntarily comply and follow the applicable regulations. Oktaviani et al., (2020) found that taxpayer compliance encourages them to comply with applicable regulations so that taxpayers who are aware of their tax responsibilities will be obedient in fulfilling their obligations. This is based on the fact that

if taxpayers know and are aware of the function and purpose of their tax collection, they will try to comply with the regulations.

H1: Taxpayer Awareness Influences Taxpayer Compliance

The Effect of Tax Socialization on Taxpayer Compliance

The government's efforts to provide information that is easy to understand and easily accessible to the public is a form of outreach to the public. Socialization must be carried out periodically so that the public remains aware of work programs and provisions that are or are no longer in effect. This is in line with research by Wardani & Wati, (2018), which states that taxpayers will gain understanding and knowledge about applicable tax regulations, rules and procedures after tax socialization is carried out. Of course, this also depends on how tax socialization is implemented. Implementation of socialization in the current era can be done in various ways, namely coming directly to the community or using intermediaries such as using print media such as newspapers or magazines, electronic media such as television advertisements or using available social media. The variety of media for conducting socialization will make it easier for the government to reach a wider community, but the government must also pay attention to effective socialization procedures that can be carried out in an area. Therefore, the information provided must be information that is easy to understand and accessible to the wider community. Negara & Supadmi, (2020); Saputra et al., (2022) explains in his research that socialization can increase compliance. This depends on how the socialization procedures are carried out and how often the socialization is carried out.

H2: Tax Socialization Influences Taxpayer Compliance

RESEARCH METHODS

This research uses quantitative research methods to prove each hypothesis. The data collection technique uses a questionnaire using a Likert scale which will be distributed directly or via Google form. The population of this study was 51,297 taxpayers and samples were taken using the Slovin formula of 400 respondents. In this research, several tests will be carried out to test the hypothesis, namely:

1. Data Validity Test
2. Reliability Test
3. Classic assumption test :
   a. Data Normality Test
   b. Multicollinearity Test
   c. Heteroscedasticity Test
4. Hypothesis testing :
   a. Coefficient of Determination Test
   b. T test

RESEARCH RESULT

Validity test

The validity test is used to measure the level of validity of a measuring instrument in a questionnaire and to measure and ensure that the data in the research has a high level of accuracy and adequate validity. Data can be said to be valid if each item in variables X and Y has a value R_{count} more bigger than R_{table}. In this study, all values in validity testing can be seen in table 2

Tabel 1 Data Validity Test

Variable	Items	R_{count}	R_{table}	
Taxpayer awareness	X1.1	0.671	0.0980	Valid
	X1.2	0.725	0.0980	Valid
	X1.3	0.660	0.0980	Valid
	X1.4	0.618	0.0980	Valid
	X1.5	0.731	0.0980	Valid
	X1.6	0.605	0.0980	Valid
Tax Socializaton	X2.1	0.802	0.0980	Valid
	X2.2	0.814	0.0980	Valid
	X2.3	0.780	0.0980	Valid
	X2.4	0.796	0.0980	Valid
	X2.5	0.829	0.0980	Valid
	X2.6	0.736	0.0980	Valid

Variable	Items	R_{count}	R_{table}	
Taxpayer compliance	Y1	0.798	0.0980	Valid
	Y2	0.750	0.0980	Valid
	Y3	0.703	0.0980	Valid
	Y4	0.757	0.0980	Valid
	Y5	0.780	0.0980	Valid
	Y6	0.731	0.0980	Valid

Reliability Test

Reliability tests are used to test the stability of research instruments and ensure that the data in the research is data that can be relied upon to obtain consistent results. The research instrument can be said to be reliable if the Cronbach alpha value is >0.7(Muhson, 2022). In this study, all research instruments had a Cronbach alpha value of >0.7 and can be seen in table 3

Tabel 2 Reliability Test

Reliability Statistics		
Variabel	*Cronbach's Alpha*	N of Items
X1	,740	6
X2	,879	6
Y	,838	6

Classical Assumptions

Normality Test

The data normality test is used to assess the extent to which the data distribution follows a normal distribution pattern, ensuring that the statistical analysis applied to the data is reliable. In the results of testing variables in this study, it can be seen in table 4 that the variable significance value is 0.063 > 0.05, so it can be said that the data is normally distributed in this study.

Tabel 3 Normality Test

One-Sample Kolmogorov-Smirkov Test		
N		400
Monte Carlo Sig. (2-tailed)	sig	0,063

Multicollinearity Test

The multicollinearity test aims to see and identify relationships or dependencies

between independent variables used in statistical methods. In table 5 the following conclusions can be drawn

1. X1 gets VIF tolerance values of 0.780 and 1.282. This value is greater than 0.10, so it can be concluded that there are no symptoms of multicollinearity.
2. X2 gets VIF tolerance values of 0.780 and 1.282. This value is greater than 0.10, so it can be concluded that there are no symptoms of multicollinearity

Table 4 Multicollinearity Test

Coefficients		
Model	Tolerance	VIF
X1	0.780	1,282
X2	0.780	1,282

Heteroscedasticity Test

The heteroscedasticity test is used to show and identify variables that have uneven variations in errors in testing regression models. In the heteroscedasticity test, the White test method is used. White's test is very useful in situations where heteroscedasticity is present and can help ensure the reliability of regression analysis results (Ghozali, 2018). The basis for decision making is that there are no symptoms of heteroscedasticity C^2 count $< C^2$ table then heteroscedasticity does not occur. In this research instrument, there were no symptoms of heteroscedasticity as explained in table 6.

Table 5 Test White

Model	R Square
1	,081

In the table above it is found that the R-Square value is 0.081, so the value is calculated C^2 count is

C^2_{Count} = n x *R Square*
= 400 x 0.81
= 2.916

Then for value C^2 table is as follows

Df = n-1

= 400 – 1
= 399 (446,574)

So conclusions can be drawn $C^2_{Table} > C^2_{Count}$

Linear Regression Analysis

Multiple linear regression analysis will describe the correlation between variables. In this research, the following regression equation was obtained

Y = 4.918 + 0.316 X1 + 0.498 X2 + e

From the equation above, the following conclusions can be drawn:

1. The level of motor vehicle taxpayer compliance in Probolinggo City is 4.918 with a constant value of 4.918 when taxpayer awareness and tax socialization is non-existent or has a value of zero (0),
2. If the other variables remain constant, an increase in the taxpayer awareness variable results in an increase in taxpayer compliance by 0.316.
3. If other variables remain constant, an increase in the tax socialization variable will cause an increase in taxpayer compliance of 0.498.

Hypothesis Testing
Coefficient of Determination

This test is used to show the ability of the independent variable to explain the dependent variable which can be seen in the regression model. In this study, 49.7% of the dependent variable was explained by the independent variable, while the rest was explained by other variables that were not studied

Table 6 Coefficient of Determination

Model	R	R Square	Adjusted R Square
1	,705a	,497	,495

T test

In this test, the individual influence given by the independent variable to the dependent variable will be shown. In table 6 it can be seen that the significance value of 2 variables is <0.05, apart from that the value $T_{count} > T_{table}$ So it can be concluded that taxpayer awareness and tax socialization influence taxpayer compliance

Table 7 T test

Coefficients		
Model	t	Sig.
(Constant)	4,458	,000
Total_X1	7,002	,000
Total_X2	13,090	,000

DISCUSSION

1. The Influence of Taxpayer Awareness on Taxpayer Compliance

The results of testing hypothesis 1 can be seen in table 8 which states that the significance value of taxpayer awareness is 0.000>0.05. T_{count} is amounting to 7.002 > T_{table} amounting to 1,965. Taxpayer awareness when viewed according to attribution theory is an internal factor that influences taxpayers to comply and fulfill their tax obligations. Taxpayers must be aware of their responsibilities in terms of taxation. This was reflected in the distribution of the questionnaire where the majority of taxpayers' answers regarding tax responsibility were that taxpayers were very prepared to pay vehicle tax. It is mandatory to prepare financial taxes well in advance of paying vehicle tax, this is because taxpayers will be aware of the sanctions they will receive if they do not pay vehicle tax. These results are in line with research conducted by Widajantie & Anwar, (2020) who said increasing tax awareness could increase the level of taxpayer compliance. This is because this awareness encourages taxpayers to recognize themselves

as good contributors who are responsible for fulfilling their tax obligations. In addition to research conducted by S. K. Rahayu, (2017) which states that taxpayers are aware that they are contributors to regional development, thereby creating a sense of willingness to comply with tax rules and regulations.

2. The Effect of Tax Socialization on Taxpayer Compliance

The results of testing hypothesis 2 can be seen in table 8 which states that the significance value of tax socialization is 0.000>0.05. T_{count} is amounting to 13,009 > T_{table} amounting to 1,965. Tax socialization, viewed according to attribution theory, is an external factor obtained by taxpayers to comply with and fulfill their tax obligations with the new knowledge and insight they have acquired. Effective tax socialization has an important role in increasing taxpayer compliance, because information conveyed clearly and transparently can increase public understanding of their tax obligations and encourage active participation in fulfilling fiscal responsibilities. In the current era, implementing socialization is very easy, this is due to the rapid development of technology so that it is able to provide information more widely and easily accessible. There are other factors that cause tax socialization to influence taxpayers. According to Masita, (2019) the frequency of implementation of socialization also influences increased compliance due to socialization. The more frequently the socialization is carried out, the more taxpayers will always be updated with applicable regulations, provisions and work programs. These results are in line with research conducted by Saputra et al., (2022) which states that with the implementation of tax socialization taxpayers become more compliant, this is because the information, knowledge and insight received by taxpayers

is information that is easy to understand and easily accessible to the wider community.

CONCLUSIONS
1. Taxpayer awareness is able to influence taxpayers to comply with applicable tax regulations
2. By implementing tax socialization, taxpayers who have received information, knowledge and insight will comply with applicable tax regulations

SUGGESTIONS
Suggestions that can be given according to the results of this research are:
1. For the Government

It is hoped that the government will carry out more comprehensive outreach so that ongoing regulations and work programs can be known by the wider community

2. For Taxpayers

It is hoped that taxpayers can maintain and increase awareness and compliance by reporting taxes correctly, paying the correct amount and checking the due date for tax payments.

3. For Further Researchers

It is recommended to add or replace independent variables in order to increase the influence on taxpayer compliance. You can also add respondent descriptions to be more specific.

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