THE INFLUENCE OF TAX KNOWLEDGE AND TAXPAYER AWARENESS AGAINST VEHICLE TAXPAYER COMPLIANCE (CASE STUDY OF PPPD KABUPATEN BANDUNG II SOREANG)

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ABSTRACT

This research aims to determine whether tax knowledge and taxpayer awareness affect taxpayer compliance at the Regional Revenue Management Office, Kabupaten Bandung II, Soreang. The factors tested in this study are tax knowledge and taxpayer awareness as independent variables, while taxpayer compliance as dependent variable. The determination of samples was done by simple random sampling, with Slovin formula. While the number of samples in this research amounted to 100 taxpayers. The analytical method used in this research is multiple linear regression analysis at a significance level of 0.05. Based on the results of partial and simultaneous research, there is evidence that tax knowledge and taxpayer awareness at the SAMSAT Soreang Office affect taxpayer compliance. The magnitude of the effect of tax knowledge and taxpayers awareness in contributing to taxpayer compliance is 51.8%.

Keywords : Taxpayer Compliance, Taxpayer Awareness, Tax Knowledge

I. BACKGROUND

Assessment may be a standout amongst those wellsprings of income in the national plan which assumes a paramount part to keeping up those sway What's more solidarity of the indonesian state. As stated by Dani Hendranto, Goverment about Kabupaten bandung is confounded due to the few number from claiming taxpayers who pay vehicle assessments. Leader for territorial income administrati on focus of Kabupaten Bandung II Soreang said that a standout amongst the wellsprings of advancement financing done a territory goes starting with vehicle imposes. Then Dani Hendranto begun and Johnson had proceeded as much explanation that Taxpayers didn't report card vehicles that required been sold, lost, or withdrawn from the rent. And there need aid even now around three million vehicles in West java which are proclaimed as Non-Re-registered Vehicles.

Based on the data above, Vehicles Not Re-registering from 2016 to 2020 are still quite a lot even though they fluctuate. The highest increase occurred in 2017 with the number of Vehicles Not Re-registering are 151,116. Thus, an increase in taxpayers every year does not guarantee that taxpayers are obedient in paying the Vehicle Tax. Based on these results, it is necessary to have factors that can further increase a country's tax revenue, especially regarding Vehicle Taxpayer Compliance at PPPD Kabupaten Bandung II, Soreang.

Research Framework
The Influence of Tax Knowledge Against Taxpayer Compliance

As stated by Putra and Jati (2017), they state that information and understanding for charges have a sure impact with respect to taxpayer compliance. Those level from claiming learning Furthermore Comprehension for distinctive taxpayers will influence the evaluation of each taxpayer with act submissively to doing taxes commitments. An large amount from claiming understanding for taxpayers will settle on taxpayers decide to carry on submissively Previously, doing their duty commitments.

The Influence of Taxpayer Awareness Against Taxpayer Compliance

According to Irianto (2005: 50) Taxpayer awareness need a certain impact looking into taxpayer compliance, significance that the higher assessment awareness the taxpayer has, the more they will comprehend those capacities and profits of taxes, both for themself What's more for the public, starting with here those taxpayer voluntarily without intimidation Toward anybody will pay taxes.

From the depiction of the framework above, it could display for An plan from claiming speculation models viewing two elements that influence duty compliance, which are:

![Conceptual Framework]

II. RESEARCH METHOD

Research Object

Based on the title of this study, that is The Influence of Tax Knowledge and Taxpayer Awareness Against Vehicle Taxpayer Compliance, the objects that become independent variables are two, namely Tax Knowledge (X1) and Taxpayer Awareness (X2). Meanwhile, the object that becomes the dependent variable is Taxpayer Compliance (Y).

Research Result

Normality Test

Those typicality test could utilize the Kolmogorov-Smirnov test will Comprehending An relapse model if it is regularly dispersed or not (Ghozali, 2016). With the determination of the Kolmogorov-Smirnov test, Assuming that the hugeness esteem will be over 5% or 0.05, the information may be typically disseminated. In if those Kolmogorov Smirnov one test outcomes transform a noteworthy esteem underneath 5% or 0.05 after that those information is not typically conveyed.

Table 2 Normality Test Result

<table>
<thead>
<tr>
<th>One-Sample Kolmogorov-Smirnov Test</th>
<th>Unstandardized Residual</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>100</td>
</tr>
<tr>
<td>Normal Parameters(^{a,b})</td>
<td>Mean</td>
</tr>
<tr>
<td></td>
<td>Std. Deviation</td>
</tr>
</tbody>
</table>
Starting with the effects of the typicality test utilizing the Kolmogorov–Smirnov method, the outcomes of the hugeness of the typicality test were gotten the place the effects were more amazing over the essentialness level for 0. 05 (0. 121 > 0. 05) with the goal it Might a chance to be closed that those typicality test in this ponder might have been typically conveyed.

**Multicollinearity Test**

Ghozali (2016) said that the multicollinearity test aims to test whether in the regression model there is a correlation between independent variables or not.

Multicollinearity test can be done by looking at the value of Tolerance and Variance Inflation Factor (VIF). These two measures show each independent variable that is explained by other independent variables. Multicollinearity is done by looking at the Tolerance Value and Variance Inflation Factor (VIF) with the following criteria:

1. Tolerance Value > 0.10
2. Variance Inflation Factor (VIF) < 10

Based on table 3 of the multicollinearity test comes about above, it could make seen that those tolerance worth of the autonomous variable reveals to An worth for more than 0. 10 (0. 403 > 0. 10) and the VIF worth reveals to a worth for not more than 10 (2. 48 < 10). In this manner it could a cha chance to be inferred that there will be no multicollinearity the middle of the autonomous variables in the relapse model.

**Heteroscedasticity Test**

As stated by Ghozali (2013: 142), restricted should identify those vicinity for heteroscedasticity is utilizing those Glejser test. Those Glejser test proposes with relapse the supreme worth of the lingering on the autonomous variable. Likelihood outcomes are said with be critical Assuming that those hugeness quality may be over those 5% (0. 05) certainty level.

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From the results of the heteroscedasticity test using the glejser test, the significance of the Tax Knowledge variable (X1) is 0.726, Taxpayer Awareness (X2) is 0.104, where the results are above the 5% significance level (0.05). So referring to the basis of decision making in the heteroscedasticity test, it can be concluded that there is no heteroscedasticity problem.

**Coefficient of Determination Test**
The worth utilized within those coefficient for determination will be to utilize the worth for R square. This esteem is used to measure the capacity of the independent variable will demonstrate those dependent variable. Those R square esteem utilized is made from those accompanying table:

Table 5 Coefficient of Determination Test Result

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.720</td>
<td>.518</td>
<td>.508</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Taxpayer Awareness, Tax Knowledge

The R Square value in the table above is 0.518 or 51.8%. That means the variation of the dependent variable that can be explained by the independent variable is 51.8%, while the remaining 48.2% is explained by other variables that are not included in the regression model in this research. So it can be concluded that Tax Knowledge and Taxpayer Awareness influence are 51.8% against taxpayer compliance, while the remaining 48.2% is influenced by other variables not examined.

F Test

The f test in this Examine is led by analyze the worth of F_count for F_table, which will be 3.09. Those second path may be to utilize those sig value, after that analyze it with the essentialness level for 0.05. On those sig worth may be more diminutive over those noteworthy level, At that point there may be an impact between assessment information Furthermore taxpayer awareness against taxpayer compliance, inasmuch as though those sig esteem is more excellent over 0.05 At that point there may be no impact between assessment information What's more taxpayer awareness against taxpayer compliance.

Table 6 F Test Result

<table>
<thead>
<tr>
<th>Model</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>52.196</td>
<td>.000</td>
</tr>
<tr>
<td>Residual</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: Taxpayer Compliance
b. Predictors: (Constant), Taxpayer Awareness, Tax Knowledge

The calculation results show that the Tax Knowledge and Taxpayer Awareness variable has an F_count of 52.196 which means it is greater than the F_table of 3.09. The sig value is 0.000 which means it is smaller than the significance level of 0.05. So it can be concluded that Tax Knowledge and Taxpayer Awareness have an influence against Taxpayer compliance.

Multiple Linear Regression Test

Table 7 Multiple Linear Regression Test Result

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>-1.066</td>
</tr>
<tr>
<td>Tax Knowledge</td>
<td>.456</td>
</tr>
<tr>
<td>Taxpayer Awareness</td>
<td>.558</td>
</tr>
</tbody>
</table>

From the test results in table 7 the value of the unstandardized coefficient (B), then the regression equation that has been formed can be stated as follows:

\[ Y = -1.066 + 0.456 \times X1 + 0.558 \times X2 + e \]
Constant (α) = -1.066 means that, if the Tax Knowledge (X1) and Taxpayer Awareness (X2) variables are equal to zero or constant then Taxpayer Compliance (Y) has a value of -1.066

2 Tax Knowledge Coefficient (β1) = 0.456 with a positive sign indicating the Tax Knowledge variable (X1) has a one-way relationship with the Taxpayer Compliance variable. When there is an increase in Tax Knowledge by 1, then Tax Compliance will increase by 0.456 assuming other variables are constant or fixed.

3 Taxpayer Awareness Coefficient (β2) = 0.558 with a positive sign indicating that the Taxpayer Awareness variable (X2) has a one-way relationship with the Taxpayer Compliance variable. When there is an increase in Taxpayer Awareness by 1, then Tax Compliance will increase by 0.558 assuming other variables are constant or fixed.

The Influence of Tax Knowledge Against Vehicle Taxpayer Compliance

The results of this research indicate that tax knowledge influences vehicle taxpayer compliance with a significance value of 0.004 <0.05 and t_count value of 2.910 <1.985. The level of knowledge and understanding of different taxpayers will affect the assessment of each taxpayer to behave obediently in carrying out tax liabilities. A large amount understanding from claiming taxpayers will make taxpayers pick to a chance to be dutiful to doing their assessment liabilities. This articulation may be in line for the outcomes for this research, that information influences those level from claiming taxpayer compliance in paying taxes.

The results of this research are in line with research by Rahadi in 2014 which found evidence that tax knowledge has a positive effect on taxpayer compliance. The taxpayer's knowledge of tax regulations is an internal cause because it is under the control of the Taxpayer itself. The different knowledge levels of taxpayers will affect the assessment of each taxpayer to be obedient in carrying out their tax liabilities. The higher knowledge level of taxpayers will make taxpayers choose to be obedient in carrying out their tax liabilities.

The Influence of Taxpayer Awareness Against Vehicle Taxpayer Compliance

The results of this research indicate that taxpayer awareness influences vehicle taxpayer compliance with a significance value of 0.000 <0.05 and t_count value of 3.969 <1.985.

Taxpayer awareness will be a condition the place the taxpaying may be mindful of the fact that imposes without intimidation from different gatherings with pay taxes. According to Irianto (2005), Taxpayers who are mindful about their expense liabilities would expected should expansion taxpayer compliance rates. Taxpayer awareness will be the great confidence of a individual or one assembly will satisfy the liabilities will pay taxes Genuinely dependent upon their heart. This may be in line for the outcomes of this investigate that the attention to taxpayers influences paying compliance.

Those comes about of this Look into need aid in line for the Examine Toward Putri to 2012 which discovered confirmation that taxpayer awareness required An sure impact looking into taxpayer compliance in paying their taxes. These outcomes demonstrate that taxpayers who bring taxpayer awareness will be that's only the tip of the iceberg dutiful Previously, satisfying their vehicle tax liabilities.

III. CONCLUSION

This study aims to know the influence of tax knowledge and taxpayer awareness against vehicle taxpayer compliance at PPPD Kabupaten Bandung II, Soreang. So the researcher takes conclusions based on the results of the research as follows:

1 Information of assessment impacts those consistence from claiming vehicle taxpayers. Something like that it canwood a chance to be finished up that those higher the learning of the taxpayer, the consistence of the taxpayer done paying expenses will make high, and the inverse Assuming that those learning of the taxpayer may be low, those consistence of the taxpayer over paying duties will Additionally make low.

2 Taxpayer awareness influences the compliance of Vehicle Taxpayers. It could make finished up that those higher the taxpayer awareness, those higher the vehicle taxpayer compliance clinched alongside
paying taxes, and the inverse On the taxpayer awareness may be low, the vehicle taxpayer compliance in paying taxes will be low.

RECOMMENDATION
The suggestions put forward by researchers based on research that has been done include the following:

1 For the Government
   a) The government, especially SAMSAT which handles vehicle tax, should provide more frequent counseling to the public wider to increase public knowledge in the taxation sector.
   b) Providing information and correcting explicitly and clearly regarding the tax sanctions that apply to Taxpayers through various media, so that Taxpayers are more aware of the consequences of non-compliance in paying taxes.

2 For the next researcher
   a) It is hoped that further researchers can use other factors that can affect vehicle taxpayer compliance, namely the public economic level, service quality, motivational posture, and other factors.
   b) So that the results of this study can be used widely, it is hoped that future researchers will not only focus on SAMSAT Soreang Office but also use other subjects such as SAMSAT Offices in other West Java Provinces.

REFERENCES