The Effect of Tax Awareness Level, Service Quality, and Income Level on Total Indonesian Government Motor Vehicle Tax Revenue

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Abstract: The biggest contribution to development in Indonesia is taxing because taxes are the main source of state revenue. Public awareness of paying taxes is very important to increase state revenues in addition to improving the quality of its services. The purpose of this study was to determine the effect of tax awareness, quality of tax services, and taxpayer income on motor vehicle tax revenues in every province in Indonesia. A research method is a quantitative approach. Data was obtained from BPS (Central Bureau of Statistics) and Central BPK (Financial Management Agency). The analytical method used is multiple linear regression analysis using the SPSS 26 program. The results show that tax awareness and taxpayer income have a positive and significant effect on motor vehicle tax revenue in provinces throughout Indonesia. The government should increase awareness of taxpayers in fulfilling their tax obligations so as to increase tax revenues in Indonesia.
Keywords: Tax Awareness, Tax Quality, Taxpayer Income, PKB

1. Background

More than 80% of local revenue (PAD) comes from local taxes. Previous studies revealed that taxes are the main source of local revenue (PAD) which plays an important role in regional welfare and prosperity to overcome social problems, welfare, and prosperity of citizens (Ruyadi, 2009; Rochmatullah et al., 2016). One type of tax that has the largest contribution is the motor vehicle ownership tax. This tax is managed by the provincial government which is the main source of local revenue for provincial governments in Indonesia. However, public compliance in paying taxes is still far from what was expected. Data from the DGT (Directorate General of Taxes) shows that the percentage of tax payments in 2022 has only reached 67.18%, out of 19 million taxpayers. The data indicates that public awareness of paying taxes is still relatively low. In addition, these data imply that motor vehicle tax service units tend to be difficult to reach the public.

In accordance with Article 1 number 10 (UU No. 28 of 2009) Regional taxes are stated as mandatory contributions to the regions owed by individuals or entities that are coercive based on the law, by not getting compensation directly and used for regional needs for the amount of -the great prosperity of the people. The Motor Vehicle Tax is included in the type of provincial tax which is part of the Regional Tax. Furthermore, Motor Vehicle Tax as defined in Article 1 points 12 and 13 (UU No. 28 of 2009) is a tax on ownership and/or control of motorized vehicles. In the implementation of the collection, it is carried out at the SAMSAT (One-Stop Manunggal Administration System) joint office. Therefore the local government is trying to increase the level of income by adding a dynamic payment counter, called the Mobile Samsat. Technological developments make the regional government launch an online application that can be accessed by all taxpayers to check and pay off taxes that must be paid.

Based on vehicle data per island published by the korlantas.polri.go.id page, Tuesday (4/10/2022), the total vehicle ownership in Indonesia is 150,786,747 units. This shows the high number of vehicles that can contribute to the economy of a region through the regional revenue and expenditure budget (APBD) obtained from motorized vehicle taxes (PKB), especially since the decision to decentralize through the 1999 Law on regional government, namely the regions have full rights in the management of the APBD. However, there are up to 50% of motorized vehicles in Indonesia still have PKB arrears. The value of PKB arrears in Indonesia has reached IDR 100 trillion, so it needs to be followed up.

The problem that has always existed in taxation is the problem of tax compliance which is based on the person's awareness of paying their taxes because taxpayer awareness is a condition where taxpayers know, understand, and implement tax provisions correctly and voluntarily. Awareness of paying taxes is a deep understanding for all individual taxpayers, taxpayers must understand how important it is to pay taxes, the impact they receive, and also positive feedback. Taxes are socialized so that taxpayers know about everything regarding taxation, both regulations and tax procedures through appropriate methods (Rimawati, 2013). On the

other hand, Yuliasari (2015) and Winerungan (2013) agree that tax socialization has no significant effect on taxpayer compliance.

Services affect the level of taxpayer compliance, one of which is the influence of the implementation of the taxation system using e-filling on level of taxpayer compliance (Wulandari Agustiningsih, 2016). Setiawan (2014) and Suardana (2014) examined that service quality has a positive effect on taxpayer compliance. The best quality of service received by taxpayers from tax officers will make them tend to comply with paying their tax obligations.

Another factor that influences taxpayers to pay taxes is taxpayer income because the amount of taxpayer income will provide opportunities for non-compliance (Alm et al, 1992). The level of income received by the taxpayer results in a higher amount of reported income. According to Chau & Leung (2009), taxpayers who have a lower income have a lower level of tax compliance as well.

Efforts from the government to provide various ways to make tax payments, provide mobile SAMSAT services, and also through online platforms to outreach to the community, but the level of awareness of taxpayers has also not been able to meet and boost the targets of the Ministry of Finance.

2. Literature Review

Attribution Theory
Theories about the causes of personal behavior or ourselves will form an impression. Attribution theory assumes that people will try to determine why people do what they do, that is, attribution causes behavior (Oktaviani et al, 2017). This theory serves as a reference for how a person explains the causes of the behavior of other people or himself which will be determined whether internal or external will influence individual behavior (Nisa& Umar, 2019).

Taxpayer Awareness
Awareness is the attitude of the taxpayer who understands and is willing to carry out the obligation to pay and pay off while at the same time reporting income without hiding anything in accordance with applicable regulations (Nasution, 2013). Taxpayer awareness is a person's pure good faith to fulfill his obligation to pay taxes based on a sincere conscience. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations so as to increase compliance (Muliari and Ery, 2009).

Service Quality
Quality can be interpreted as a way for tax officers to help manage or prepare all the needs of the money needed by the taxpayer (Jatmiko, 2006). According to Supadmi (2009), quality service is a service that can provide satisfaction to taxpayers and remains within the limits of meeting service standards that can be accounted for and must be carried out continuously. In the Law of the Republic of Indonesia No. 25 of 2009 concerning Public Services Article 1 it is explained that: "Public services are activities in the framework of fulfilling service needs in accordance with statutory regulations for every citizen and resident for goods, services, and / administrative services provided by administration of public services

Income Level
Income is a product of goods and services produced from various production sectors of the domestic economy and is classified based on low, medium and high categories. And in the economic dictionary, income is money received by a person in the company in the form of salary, wages, rent, interest, profits, and so on, along with allowances or other money (Marbun 2003, 230). The definition of a person's income can also be calculated from the number of units of currency that can be generated in a certain period.

Tax
Taxes are mandatory contributions to the state owned by individuals or groups that are coercive by law, the collected taxes will be used for the welfare and prosperity of the people. Tax payments are a form of state and taxpayer obligations for state financing and national development. Taxes are a source of state treasury revenue that is used for state spending and development with the ultimate goal of people's welfare and prosperity. Quoted from the Taxation book written by Mardiasmo (2011:1) and Prof. Dr. Rochmat Soemitro, SH, taxes are people's contributions to the state on the basis of law with no reciprocal services (interpretation).

Vehicle tax
Ownership or control of motorized vehicles is imposed on individuals or entities that own and/or control them (Zuraida, 2011). According to the Government Regulation of the Republic of Indonesia Number 19 of 1997 concerning Regional Taxes, Motorized Vehicles are all vehicles with two or more wheels and their trailer

International Journal of Latest Research in Humanities and Social Science (IJLRHSS)
Volume 06 - Issue 03, 2023
www.ijlrhss.com || PP. 108-116

used on public roads and are driven by a device in the form of a motor or other that functions to convert a certain energy resource into mechanical energy. the motorized vehicle concerned.

Hypothesis Development
a) The Effect of Tax Awareness Level on Total Motor Vehicle Tax Revenue
Being aware of taxes and then paying them is a form of obeying the rules that have been stipulated by law and imposed on the taxpayer community, which means directly serving the state (Juniati & Ery Setiawan, 2017). Because in that situation the taxpayer consciously understands and implements the tax regulations correctly and voluntarily, and the more taxpayers are aware, the figure for tax revenue will increase along with the compliance of the taxpayer. This is supported by research conducted by Takaria and Siregar (2020) that the level of taxpayer awareness has an influence on the level of taxpayer compliance, meaning that the higher the level of awareness, the higher the level of taxpayer compliance in carrying out its tax obligations. Based on this description, the hypothesis can be formulated as follows:
H1: Taxpayer awareness affects motor vehicle tax revenue.

**b) The Effect of Tax Quality on Total Motor Vehicle Tax Revenue**
Service itself is a process of helping others in a certain way that requires sensitivity and interpersonal relationships to create satisfaction and success (Boediono, 2003 in Supadmi, 2009). The relationship between the services provided by the tax government and the behavior shown by the taxpayer. When getting good service (Services from the government are expected to have competence in the sense of having expertise, knowledge, and experience in terms of tax policy, tax administration, and tax legislation, served quickly and efficiently) from tax collectors, of course, will provide positive influence and motivation for taxpayers to behave obediently and boost local tax revenue figures. Research conducted by Rusmayani and Supadmi (2017), Sarifah and Hartanto (2020), and Ilhamsyah, et al. (2016) shows that the variable quality of tax services has a significant influence on taxpayer compliance. Based on this description, the hypothesis can be formulated as follows:
H2: Tax quality has an effect on motor vehicle tax revenue

c) Effect of Taxpayer Income Level on Total Motor Vehicle Tax Revenue
People with high incomes certainly will not find it difficult to pay taxes because their needs are met, in contrast to those with low incomes, because they object to paying taxes to make ends meet. The rationalization of taxpayers is that taxpayers will not object to paying taxes if the tax value to be paid is far from their regular income (Puteri et al, 2019). The level of income is suspected to have a correlation with the amount of tax revenue, if an area is prosperous (has a high-income rate) then the resulting tax figure will also be high, in line with the research of Noerman Syah and Wati (2017) which shows that the variable income level of the taxpayer has a significant influence on taxpayer compliance. Based on this description, the hypothesis can be formulated as follows:
H3: Compulsory Income Level tax effect on motor vehicle tax revenue
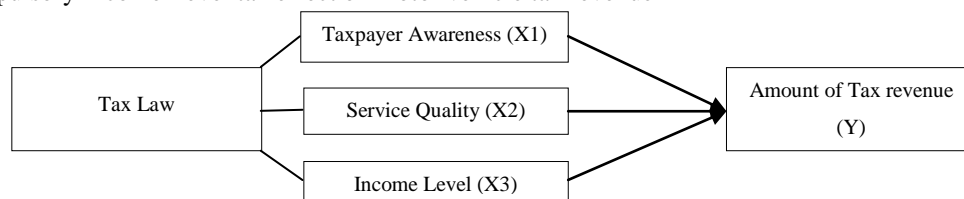
3. Research Methods
The method used in this study is a quantitative research method with an associative research approach. Associative research is a study that is used to determine the relationship between two or more variables (Sugiyono, 2016: 39). The form of associative research relationship used in this study is a causal relationship. According to Sugiyono (2016: 37) a causal relationship is a relationship between independent and dependent variables that are causal in nature. In this case, the dependent variable will be linked to the 3 independent variables. The independent variables are Tax Awareness, Tax Quality, and Taxpayer Income (X1, X2, and X3 respectively). These variables will be related to Motor Vehicle Tax Revenue which is the dependent variable (Y). The population of this study is all provinces in Indonesia that have the Official E-Samsat application, which is a total of 20 provinces. This study uses secondary data obtained by documentation techniques. The documentation method is carried out by searching for the documents or data needed, followed by recording and processing data related to this research. The data used is secondary data and the type of data is included in panel data (pooled data), which is a combination of time series and cross-section data. Time series of 5 years from

2017 to 2021 and cross-section data of 100 data. To compile the data obtained from the Provincial Audit Results Report, the official website of the Central Statistics Agency (www.bps.go.id), and the Directorate General of Fiscal Balance of the Republic of Indonesia (www.djpk.kemenkeu.go.id) from 2017 to 2021.

Dependent Variable
The dependent variable studied in this study is Local Own Revenue (PAD) which originates from Motor Vehicle Taxes. Vehicle Tax Revenue is measured by the accumulation of motor vehicle taxes earned by the provincial government within one year.

Free Variabel
The independent variable is the variable that affects the dependent variable and is the cause of the change in that variable. The independent variables in this study are:

1. Taxpayer Awareness (X1)
Taxpayer awareness is an independent variable in this study. Taxpayer awareness is a condition when the taxpayer knows or understands tax rights and obligations without coercion from other parties (Wardani and Rumiyatun, 2017). The data is obtained by processing the total motorized vehicles for each province in Indonesia

2. Quality of Tax Service (X2)
The quality of tax services is the percentage of samsat and E-samsat services which are assessed using indicators from five dimensions, namely reliability, assurance, responsiveness, empathy, and tangible which have been interpreted by the tax manager in the form of a percentage.

3. Taxpayer Income (X3)
Taxpayer income is an independent variable because taxpayer income is considered appropriate for this study. The income of the taxpayer in question is the average income of the population each year as seen from the Gross Regional Domestic Product per province.

Analysis Method
The models used in this study are:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4$$

Y	= PKB Revenue
a	= Constant
X1	= Taxpayer Awareness
X2	= Quality of Tax Service
X3	= Taxpayer Income
$\beta_{1,2,3,4}$	= multiple regression coefficients

4. Research Results

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax awareness	77	101557	7030727	2100376.99	1.642.684.498
Quality of tax services	77	65.70	97.67	807.608	845.878
Taxpayer income	77	17165450.0	155080620.0	58.893.732.727	316.210.287.727
Motor vehicle tax revenue	77	64356956309.0	2275499564512.0	594.534.006.159.792	5.178.490.781.865.930
Valid N (listwise)	77				

Before the variables in the study were analyzed by testing the statistical formula, the data for each of the variables studied. The research data that becomes the dependent variable is Motor Vehicle Tax Revenue (Y), while the independent variables are Taxpayer Awareness (X1), Tax Service Quality (X2), and Taxpayer Income (X3). The results of the descriptive analysis using SPSS 26.0 of the research variables are as follows:

Based on the table above, it is explained that the tax awareness variable has an average value of 2100376.99 with a standard deviation of 1642684.498, the highest value is 7030727, and the lowest value is 101557. The service quality variable has an average value of 80.7608 with a standard deviation of 8 .45878, the highest value is 97.67 and the lowest value is 65.70. The taxpayer income variable has an average value of 58893732.727 with a standard deviation of 31621028.7727, the highest value is 155080620 and the lowest value is 17165450. Meanwhile, the motor vehicle tax income variable has an average value of 594534006159.792

with a standard deviation of 517849078186.5939 is the highest value, on the other hand, the lowest value is 64356956309.

Classic Assumption Test
Normality Test
The normality test was carried out using the Monte Carlo method, by looking at the significance value at 0.05. The data is usually distributed if the resulting significance value is > 0.05.

Monte Carlo Test

	Unstandardized Residual
N	77
Monte Carlo Sig. (2-tailed)	.979e
Asymp. Sig. (2-tailed)	.200c,d

The results of the Monte Carlo normality test shows that based on the Sig (2-tailed) value, it can be seen that Sig (2-tailed) (0.979) > from the level of significance (0.05), so it can be concluded that the variables of taxpayer awareness, service quality taxes, and taxpayer income to motor vehicle tax revenue is normally distributed.

Multicollinearity Test
The multicollinearity test aims to test whether the regression model found has a correlation between the independent variables. To try this is done by looking at the Variance Inflations Factor (VIF) value. If the VIF value is <10 and the tolerance is > 0.1, then the variable can be said to be free of multicollinearity.

Variabel	Tolerance	VIF	Description
Tax awareness (X1)	0,949	1,054	VIF < 10 there is no multicollinearity
Quality of tax services (X2)	0,862	1,160	
Taxpayer income (X3)	0,864	1,157	

Based on the results of the multicollinearity test in the table above, the tolerance value for the tax awareness variable is 0.949, the tax service quality variable is 0.862 and the taxpayer income variable is 0.864. While the VIF value on the tax awareness variable is 1.054, the tax service quality variable is 1.160 and the taxpayer income variable is 1.157. From the tolerance and VIF values of all these variables, it was found that all independent variables had a tolerance value > 0.10 and had a VIF value < 10. Thus, it can be said that there was no correlation between the independent variables with one, or it can be concluded multicollinearity does not occur.

Heteroscedasticity Test
The heteroscedasticity test aims to test whether, in the regression model, there is an inequality of variance from the residual of one observation to the residual of one other observation. This test uses the Spearman test. If Sig > 0.05, then there are no symptoms of heteroscedasticity.

			Kesadaran Pajak	Kualitas Pelayanan	Pendapatan Wajib Pajak
Spearman's rho	Unstandardized Residual	Correlation Coefficient	-0,206	-0,011	-0,088
		Sig. (2-tailed)	0,072	0,921	0,449

Based on the results of the heteroscedasticity test in the table above, the significance value of the tax awareness variable is 0.072, the service quality variable is 0.921, and the taxpayer income variable is 0.449. From these results, it is known that all variables in this study have a significance value of > 0.05, which means that it can be concluded that the model used in this study is free from heteroscedasticity and is feasible to be tested.

Veranda Linear Regression Model
This analysis is used to determine the magnitude of the influence of taxpayer awareness (X1), quality of tax services (X2), and taxpayer income (X3) on motor vehicle tax revenue (Y) in provinces in Indonesia.

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-200246738712,119	119569423347,712		-1,675	0,098
	Tax awareness (X1)	313416,842	6482,744	0,994	48,346	0,000
	Quality of tax services (X2)	699353240,743	1320638381,979	0,011	0,530	0,598
	Taxpayer income (X3)	1358,496	352,924	0,083	3,849	0,000

Based on the table above, the regression formula can be obtained and interpreted as follows: Y = -200246738712.119 + 313416.842 X1 + 699353240.743 X2 + 1358.496 X3.

Constanta (a). The constant value is -200246783712.119 which means that if the independent variables namely Tax Awareness, Quality of Tax Service, and Taxpayer Income are 0, then the value of motor vehicle tax revenue is at -200246783712.119 units.

Regression Coefficient β1X1. The coefficient of tax awareness is 313416.842 which indicates that each increase in tax awareness of one unit will result in an increase in motor vehicle tax revenue of 313416.842 units. The β coefficient value of the variable X1 is positive, namely 313416.842.

Regression Coefficient β2X2. The coefficient of tax service quality is 699353240.743 which indicates that every one-unit increase in service quality will result in an increase in motor vehicle tax revenue of 699353240.743 units. The β coefficient value of variable X2 is positive, namely 699353240.743.

Regression Coefficient β3X3. The coefficient of taxpayer income of 1358.496 indicates that each increase in taxpayer income by one unit will result in an increase in motor vehicle tax revenue of 1358.496 units. The β coefficient value of variable X3 is positive, namely 1358.496.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.945[a]	0,893	0,890	789351409456,9350

Coefficient of Determination Test
Based on the test results for the coefficient of determination in the table above, it is known that the Adjust R Square value is 0.890 or equal to 89%. This explains that the variables of tax awareness, service quality, and taxpayer income have a contribution in explaining the dependent variable which is equal to 89%. While the remaining 11% is influenced by other variables not detected in this study.

Hypothesis Test (F-Test)
The F test was conducted to test whether simultaneously the independent variables were able to explain the dependent variable well or to test whether the model used was certain or not. Testing is done by looking at the sig. 0.00 <0.05 and comparing Fcount with Ftable, which means that the independent variables together have a significant influence on the dependent variable. The F table for df=73 at a significance level of 0.05 is 2.732.

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.978E+25	3	6,595E+24	806,433	.000[b]
	Residual	5,97E+23	73	8,177E+21		
	Total	2,038E+25	76			

Based on the F test in the table above, it shows that the Fcount value is 806.433 and is significant at a significant value of 0.000. The value of Fcount>Ftable is 806.433 > 2.732, and a significance value of 0.000 <0.05, it is certain that the regression model in this study can be used in predicting the effect of the independent variables on the dependent variable in this study. Thus, it can be concluded that tax awareness, quality of tax services and taxpayer income simultaneously or simultaneously have a significant effect on motor vehicle tax revenue.

Hypothesis Test (T-Test)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-200246738712,119	119569423347,712		-1,675	0,098
	Tax awareness (X1)	313416,842	6482,744	0,994	48,346	0,000
	Quality of tax services (X2)	699353240,743	1320638381,979	0,011	0,530	0,598
	Taxpayer income (X3)	1358,496	352,924	0,083	3,849	0,000

After carrying out several tests using the SPSS 26.0 application with statistical formulas. It can be described that variable X is tested against variable Y, the significance level used in this study is α = 0.05. Based on the results of multiple regression tests to test the hypothesis in the table above, it can be seen that the effect of the independent variables on the dependent variable partially is as follows:

1. The T value for the tax awareness variable (X1) is 48.346 and a significant value is 0.001. So it can be seen that t count > t table, namely 48.346 > 1.666 and a significance value of 0.000 <0.05. The β coefficient value of variable X1 is positive, namely 313416.842. This shows and proves that the tax awareness variable (X1) has a positive and significant effect on motor vehicle tax revenue so the **first hypothesis is accepted**.
2. The t-count value for the service quality variable (X2) is 0.530 and a significant value is 0.598. So it can be seen that t count < t table, namely 0.530 < 1.666 and a significance value of 0.598 > 0.05. The β coefficient value of variable X2 is positive, namely 699353240.743. This shows and proves that the service quality variable (X2) has no significant effect on motor vehicle tax revenue so the **second hypothesis is rejected**.
3. The calculated t-value for the variable taxpayer income (X3) is 3.849 and a significant value is 0.001. So it can be seen that t count > t table, namely 3.849 > 1.666 and a significance value of 0.000 <0.05. The β coefficient value of variable X3 is positive, namely 1358.496. This shows and proves that the variable taxpayer income (X3) has a positive and significant effect on motor vehicle tax revenue so the **third hypothesis is accepted**.

Discussion
1. The Effect of Tax Awareness on Motor Vehicle Tax Revenue
The results of this study indicate that tax awareness has a positive and significant effect on motor vehicle tax revenue because tax awareness has a positive coefficient value of 48.346 and a significance value of 0.001. Increased awareness of taxes has contributed to increasing motor vehicle tax revenues in the region. The results of this study are in accordance with the theory of planning behavior (Theory of Planned Behavioral) which has a process of individual belief in the results of behavior and evaluation of these results. Individuals will believe according to the results that will be obtained from their behavior before the individual decides whether to do it or not (Tussaniyah, 2016). This is due to the positive assessment by Indonesian citizens that paying taxes is a good intention to contribute to the state in order to create prosperity for the people again, as well as for the common welfare of the entire nation. With this in mind, it can create a high level of tax awareness, then the understanding and implementation of the obligation to pay taxes will be carried out properly, so as to increase motor vehicle tax revenue in every province in Indonesia.

This research is in line with previous research which states that the level of tax awareness has an influence on motor vehicle tax compliance and income, and explains that a person's behavior can be determined by internal factors. Internal factors are factors that come from within oneself. The effect of the awareness of the taxpayer itself is to pay the tax because in that situation the taxpayer consciously understands and implements the tax regulations correctly and voluntarily, and the more taxpayers are aware, the figure of tax revenue will increase as tax compliance increases.

2. Effect of Tax Service Quality on Motor Vehicle Tax Revenue
The results of this study indicate that the quality of tax services has no positive and significant effect on motor vehicle tax revenue because the quality of tax services shows a positive coefficient value of 0.530 and a significance value of 0.598. The lack of effect on the tax quality variable in this study is due to several reasons, one of which is the less strategic location of SAMSAT and applications that are not yet available on IOS and lack of socialization so that taxpayers still find it difficult to pay their motorized vehicle taxes. The quality of service does not have a significant effect because the quality of the tax is adequate and complete if it is not based on the personal desire or encouragement of the taxpayer to access and make motor vehicle tax payments on applications that have been provided by tax collectors, advances in technology that make the high quality of

tax services unable to affect significantly motor vehicle tax revenue if there is minimal socialization related to innovation or ease of transactions and information about taxes. However, if the quality is informed according to what is expected by the community, then the service is said to be of high quality and satisfactory, and vice versa. Quality public services are services that are oriented to the aspirations of the community, are more efficient, effective, and responsible.

3. Effect of Taxpayer Income on Motor Vehicle Tax Revenue

The results of this study indicate that taxpayer income has a positive and significant effect on motor vehicle tax revenue because taxpayer income has a positive coefficient value of 3.849 and a significance value of 0.001. This study explains that any increase in income level will have an impact on increasing motor vehicle tax revenue. This shows that if motor vehicle tax is paid when the primary needs of the taxpayer have been met and their income is sufficient to pay taxes when high tax compliance is not based on adequate financial conditions, the motor vehicle tax will not be paid. Conversely, if their income enables them to pay taxes, taxpayers who are aware of taxes will become compliant taxpayers thereby increasing motorized vehicle tax revenue in each region, as in line with previous research by Amran (2018).

This study agrees with previous research which states the effect of taxpayer income on motor vehicle taxes and it can be concluded that economic factors are important for carrying out tax obligations. Taxpayers will have no difficulty paying their taxes if the amount to be paid is still far below the income received regularly (Puteri et al., 2019). With rationalization, people with high income tend to be more obedient in paying taxes because their living expenses are sufficient, it is different for someone with low income, because he will prioritize his needs before paying taxes.

5. Suggestions

Based on the results of data analysis and the results of this study, there are several suggestions that can be considered, including

1. In order to increase the level of tax awareness among taxpayers, due to the lack of tax awareness among the public, especially people in remote parts of the country, the SAMSAT or tax collection agencies need to disseminate socialization and provide counseling regarding the importance of paying taxes, procedures for paying taxes, benefits pay taxes for the region and for yourself with a good and easy-to-understand approach, so as to increase tax compliance and awareness in every community in Indonesia.
2. In terms of the quality of tax services, the government or Bappenda as the authorized part still has to run and add places for SAMSAT Drive Thru or through applications and add features, even though in this study the quality of service does not have a significant effect, the government is still obliged to provide easy access for the public to pay motor vehicle tax.
3. The results of this study are expected to be able to encourage further researchers to observe other factors that can affect Motor Vehicle Tax Revenue (PKB) besides taxpayer awareness, quality of tax services, and taxpayer income. Future studies may consider adding independent variables or moderating variables used by future researchers. Further research may also examine in more detail each region per province or per district so that the population is used evenly.

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