

The influence of taxpayer awareness level, tax knowledge, income level and sanctions on motor vehicle tax compliance in Yogyakarta city

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Abstract

This study aims to analyze the influence of taxpayer awareness, tax knowledge, income level, and tax sanctions on motor vehicle taxpayer compliance in Yogyakarta City. The method used in this study is a quantitative research method. The type of research data that will be used in this study is the type of primary data collected by researchers and obtained from the results of questionnaires by respondents. The population in this study were all taxpayer vehicles registered at the Yogyakarta City SAMSAT. The data analysis method used in this study is a multiple linear regression test with a classical assumption test before the regression test is carried out. The purpose of this Classical Assumption test is carried out so that the regression model is ideal (unbiased), so it is necessary to conduct an examination using the Normality Test, Heteroscedasticity and Multicollinearity Test.

Keywords: Taxpayer Awareness, Tax Knowledge, Income Level, Tax Sanctions, Tax Compliance

INTRODUCTION

Taxes are the main source of income for the State, especially in the State Revenue and Expenditure Budget where government activities that finance taxes such as national development are difficult to carry out without income from the tax department. In the context of equitable development implementation, the central government cannot implement development effectively. With the increase in the number of motorized vehicles, taxpayers' awareness and awareness of tax obligations will increase, arrears and fines will be much higher (Syah & Krisdiyawati, 2017).

Based on article 1 paragraph 10 of Law of the Republic of Indonesia Number 28 of 2009 concerning regional taxes. One source of regional income is Motor Vehicle Tax (PKB), which is one of the tax revenues that influences high regional income. Therefore, it is necessary to optimize PKB revenue through various methods that can increase the level of revenue from this sector, one of which is by increasing motor vehicle taxpayer compliance. With its development, the number of motorized vehicles continues to increase every year, if all taxpayers comply with their tax obligations, it will certainly become an important source of income for local governments. However, in reality there are still many taxpayers who do not pay vehicle tax, especially at the Yogyakarta City Samsat Office. (Darmawan, 2023).

Based on data obtained from the Yogyakarta City SAMSAT office, at the end of 2023 there were a total of 34,159 taxpayers who were in arrears in vehicle tax payments. Table 1.1 explains the level of compliance in paying motor vehicle tax.

Based on Table 1.1, the percentage of motor vehicle taxpayers who do not pay motor vehicle tax in 2019 to 2023 increases every year, where in 2019 to 2022 each year it increases by 1%, but in 2023 the percentage who do not make payments increases even higher. with a comparative value of up to 4% compared to the previous year. This is due to the Covid-19 pandemic which means motor vehicle tax payments are still unstable. From the table above it can be concluded that motor vehicle taxpayers in Yogyakarta City are still not compliant.

Taxpayer awareness is the taxpayer's understanding attitude towards carrying out their tax obligations regarding the implementation of the function of knowing the purpose of the obligation to pay taxes which can be seen from the seriousness and willingness of the taxpayer to fulfill their obligations. Taxpayer awareness in taxation is very necessary to increase the willingness to pay taxes as a

form of moral attitude that makes a contribution to the State to support all forms of State development and fulfill tax obligations, not only because of technical matters such as tax audits, tax rates, but also on the taxpayer's willingness to pay taxes according to applicable regulations (Aswati et al., 2018).

Table 1.1 Comparison of Compliance of Motorized Vehicles Registered in SAMSAT Yogyakarta City 2019-2023.

Years	Number of Motorized Vehicles (Units)	Taxpayers Who Undertake the Obligation to Pay Motor Vehicle Tax (Unit)	Taxpayers Who Do Not Fulfill Their Obligation to Pay Motor Vehicle Tax (Unit)	Those Who Do Not Pay Motor Vehicle Tax (%)
2019	312.711	300.565	12.146	4%
2020	307.741	291.978	15.763	5%
2021	306.732	288.565	18.167	6%
2022	315.087	295.022	20.065	7%
2023	332.298	298.139	34.159	11%

Source: Yogyakarta City SAMSAT (2023)

In-depth knowledge in the field of taxation will increase taxpayers' awareness because if they know their rights and obligations in the field of taxation, they will voluntarily comply and carry out their tax obligations. Increasing the quality of knowledge will enable taxpayers to fulfill their obligations by paying taxes on time (Zulaikha, 2016).

Income level is the main thing in implementing Motor Vehicle Tax payments. To see the ability of a motor vehicle taxpayer, one of them is by looking at the income level. The more the taxpayer's income, the easier it is to pay the Motor Vehicle Tax bill. However, with a low income it is still not enough to meet the needs of life. People need to manage their income more intelligently in order to meet their needs and fulfill their obligations (Prastyatini & Nabela, 2023).

General provisions and procedures for taxation arrangements have been regulated in law, including tax sanctions in tax laws. Tax sanctions ensure that the provisions of Tax Regulations (Tax Standards) are complied with. It is important for taxpayers to be aware of tax sanctions and to know the legal consequences of what they do and do not do. Types of tax sanctions are in the form of administrative sanctions which include fines, interest, and increases. For criminal sanctions, they can be subject to imprisonment and even imprisonment. Tax sanctions are also intended to increase taxpayer compliance with their obligations to protect state revenues (Ayunani, 2016).

Based on this background, the author tries to conduct a study entitled "The Influence of Taxpayer Awareness, Tax Knowledge, Income Level and Tax Sanctions on Vehicle Taxpayer Compliance in the City of Yogyakarta".

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Literature Review and Hypothesis Development

Attribution Theory

Attribution theory is that every individual basically tries to understand the behavior of others by collecting and combining information until they arrive at a reasonable explanation of why others behave in a certain way. In other words, people always try to find out why someone behaves in a certain way. This study uses attribution theory, which is a theory that can discuss or explain events that can be associated with explanations or arguments for the actions of each individual caused by internal or external factors (Tambunan, 2021).

Tax

Tax is the largest source of state revenue to finance state expenditure. As stated in the Preamble to the 1945 Constitution, one of the goals of the Indonesian government is to advance public welfare. Law of the Republic of Indonesia Number 16 of 2009 regulates: "Tax is an obligation owed by individuals or legal entities to the State, which is required and used by law without direct compensation and is used for the needs of the State (Sulistyowati et al., 2021).

Tax is a contribution to the state by the community that is required to pay free of charge according to the regulations and can be directly designated for that purpose. To cover expenses that are generally related to the functions of the state that organizes government.

Taxpayer Compliance

Tax compliance is an attitude of obedience to follow tax regulations and comply with regulations. Tax compliance can be divided into two categories: formal compliance and material compliance. Formal compliance is a requirement for taxpayers to follow formal tax regulations. Material compliance is compliance with material tax regulations by taxpayers (Aswati et al., 2018).

Taxpayer awareness

Tax awareness is an attitude that expresses an individual's positive intention to comply with their tax obligations without any coercion from any party. Taxpayer awareness is measured by how serious the taxpayer is in fulfilling their obligations voluntarily and without the influence or encouragement of others. If that is all the person knows, it means that the person's level of awareness is still lacking, because it is necessary to understand and carry out their duties. Taxpayers must always be encouraged to know, realize, recognize and obey tax regulations (Wardani & Rumiyatun, 2017).

Tax knowledge

Tax knowledge is a basic understanding for taxpayers regarding the correct laws, regulations, and tax procedures. Taxpayers will carry out and implement their tax obligations and rights, if they already know and understand their obligations as a taxpayer, it will increase the willingness of taxpayers to pay taxes. Tax knowledge is everything that is known and understood in the context of law, both substantive and formal tax law. Tax knowledge is very important to encourage compliant behavior, if taxpayers do not know the tax rules, how can they comply with the regulations (Meifari, 2020).

Income level

Income level is the income earned by taxpayers in fulfilling tax obligations, so one of the considerations in tax collection is the level of income of taxpayers obtained from main or side jobs (Eva, 2023). Tax compliance is also determined by the level of taxpayer income. The better the financial condition of taxpayers, the lower their actions to postpone tax payments will be. However, with a low income, it is still not enough to meet the needs of life. People need to manage their income more intelligently in order to meet their needs and fulfill their obligations (Surya Dharma & Astika, 2021).

Tax Sanctions

Sanctions are negative punishments for people who violate regulations, and fines are punishments for violating existing regulations and laws. In other words, fines are negative punishments for people who violate regulations by paying money (Kurniawan, 2020).

HYPOTHESIS DEVELOPMENT

Taxpayer Awareness of Taxpayer Compliance

Based on attribution theory, taxpayer awareness is an internally caused behavior that is believed to be under the individual's own personal control in paying taxes. The high or low level of awareness of taxpayers in understanding and carrying out their tax obligations greatly influences tax revenues. If taxpayer awareness is low then tax revenue will not be optimal and vice versa, if taxpayer awareness is high then tax revenue will be maximized so that it can finance the country's development needs. Therefore, the higher the taxpayer's awareness, the higher the level of tax compliance (Pranata & Nurmala, 2022).

Research on the influence of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance was also conducted by (Pranata & Nurmala, 2022). which shows that Taxpayer Awareness has an

influence on motor vehicle Taxpayer Compliance. So it can be concluded that the higher the level of taxpayer awareness, the more obedient taxpayers are in paying motor vehicle taxes.

H1: Taxpayer Awareness Has a Positive Influence on Motor Vehicle Taxpayer Compliance.

The Influence of Tax Knowledge on Motor Vehicle Taxpayer Compliance

Based on attribution theory, tax knowledge is an internal factor, if a taxpayer who understands tax regulations will carry out tax payments in accordance with applicable regulations. Tax knowledge is a basic understanding of laws and regulations and appropriate tax procedures for taxpayers. If taxpayers already know and understand their obligations as taxpayers, then they will be more motivated to carry out their tax obligations and rights and pay their taxes on time (Purba, 2023). In previous research conducted by Rizal (2019), tax knowledge had a positive and significant effect on taxpayer compliance at the Polewali Mandar Regency Samsat Office.

H2: The influence of tax knowledge has a positive and significant effect on motor vehicle taxpayer compliance.

The Influence of Income Level on Motor Vehicle Taxpayer Compliance

Based on attribution theory, income level is an internal factor. Income is the taxpayer's income obtained from his work. The income a person earns can have an influence on paying taxes, the higher the income, the easier it will be to pay, whereas if the income is low, they will meet their living needs first. Therefore, a person's income level can influence the extent to which he is aware of and complies with legal regulations and obligations (Fatmawati, 2022).

Research on the influence of income level on taxpayer compliance was also conducted by (Anggita et al., 2023) which showed that income level had a positive influence on taxpayer compliance. So it can be concluded that the higher the taxpayer's income level, the more obedient the taxpayer will be in paying motor vehicle taxes.

H3: Income level has a positive effect on motor vehicle tax compliance.

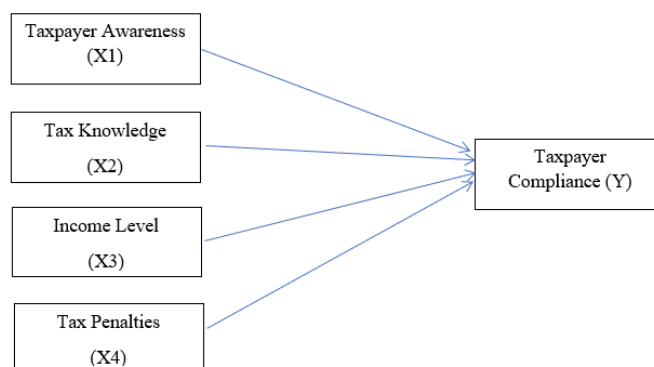
Based on attribution theory, external factors are actions carried out and influenced by the environment. Tax sanctions are an external environmental factor that can influence taxpayers. Tax sanctions are implemented to prevent taxpayers from violating applicable tax regulations. The better the quality of tax law enforcement, the higher the taxpayer's ability to fulfill their obligations in paying motor vehicle tax. Strict tax sanctions influence the higher level of taxpayer awareness. Tax sanctions are also expected to have a deterrent effect on taxpayers who have committed violations in fulfilling their tax obligations in the past (Rizal, 2019).

Research (Pranata & Nurmala, 2022) states that the tax sanctions variable can have a positive and significant effect on motor vehicle taxpayer compliance. Based on the explanation above, it can be concluded that tax sanctions can strengthen the relationship between taxpayer awareness and motor vehicle taxpayer compliance.

H4: Tax sanctions have a positive effect on motor vehicle taxpayer compliance.

Thinking Framework

Figure 2.1 Thinking framework scheme



METHODS

The method used in this study is a quantitative research method, the type of research data that will be used in this study is the type of primary data collected by researchers and obtained from the results of questionnaires by respondents. Where the population in this study are motor vehicle taxpayers registered at the Yogyakarta City SAMSAT office.

Population and Sample

The population in this study are all motor vehicle taxpayers registered at the Yogyakarta City SAMSAT in order to carry out time efficiency in the study, the researcher took a sample. So that not all taxpayers are objects in this study. The sample is a part that contains the characteristics of a larger population. The sampling technique used in this study is random sampling. The random sampling technique involves selecting samples randomly from a sample frame using a computer or random number table.

Data Analysis Method

Before conducting data analysis, this study first conducted validity and reliability tests. The data analysis method used in this study is multiple linear regression test with classical assumption test before the regression test is conducted. The purpose of this Classical Assumption test is carried out so that the regression model is ideal (not biased), so it is necessary to conduct an examination using the Normality Test, Heteroscedasticity and Multicollinearity Test.

RESULT AND DISCUSSION

Data Validity Test

The results of the Validity Test can be seen in table 4.1 as follows:

Table 4.1
Validity Test Results

Variables	Statement	R count	R Table
Taxpayer Awareness	X1.1	0,852	0,139
	X1.2	0,852	0,139
	X1.3	0,748	0,139
	X1.4	0,709	0,139
	X1.5	0,650	0,139
Tax Knowledge	X2.1	0,774	0,139
	X2.2	0,770	0,139
	X2.3	0,772	0,139
	X2.4	0,510	0,139
	X2.5	0,720	0,139
	X2.6	0,740	0,139
Income Level	X3.1	0,756	0,139
	X3.2	0,846	0,139
	X3.3	0,759	0,139
	X3.4	0,564	0,139
Tax Penalties	X4.1	0,749	0,139
	X4.2	0,801	0,139
	X4.3	0,713	0,139
	X4.4	0,580	0,139
	X4.5	0,654	0,139
Taxpayer Compliance	Y.1	0,792	0,139
	Y.2	0,864	0,139
	Y.3	0,778	0,139
	Y.4	0,546	0,139

Source: Primary data processing results, 2024

Based on table 4.1, this study shows that all statements for all variables show results greater than R Table, which is 0.139. So it can be concluded that the statement items regarding Taxpayer Awareness Level, Tax Knowledge, Income Level, Tax Sanctions and Taxpayer Compliance are valid.

Reliability Test

The results of the Reliability Test can be seen in table 4.1 as follows:

Table 4.2
Reliability Test Results

Variabel	Cornbach's Alpha	Information
Taxpayer Awareness	0,811	Reliable
Tax Knowledge	0,793	Reliable
Income Level	0,721	Reliable
Tax Penalties	0,742	Reliable
Taxpayer Compliance	0,748	Reliable

Source: Primary data processing results, 2024

Based on table 4.2, this study shows that all statements on all variables show a Cronbach's Alpha value greater than 0.60. So it can be concluded that the statement items regarding the Level of Taxpayer Awareness, Tax Knowledge, Income Level, Tax Sanctions and Taxpayer Compliance are Reliable for use in research.

Descriptive Statistical Analysis

The results of the Descriptive Statistical Test can be seen in table 4.3 as follows:

Table 4.3
Results of Descriptive Statistical Test

	N	Minimum	Maximum	Mean	Std. Deviation
Kepatuhan Wajib Pajak	200	10	16	13.52	1.507
Taxpayer Awareness	200	12	20	16.40	1.941
Tax Knowledge	200	14	24	19.25	2.348
Income Level	200	11	16	14.10	1.322
Tax Penalties	200	14	20	16.47	1.656
Valid N	200				

Source: Primary data processing results, 2024

Based on table 4.3, this study shows the number of samples used in the Descriptive Statistical Analysis test as many as 200 samples. We can describe the distribution of data obtained by the researcher as follows:

1. The Taxpayer Compliance Variable (Y) from the data can be described that the minimum value is 10, the maximum is 16, the Mean is 13.52 and the standard deviation is 1.507.
2. The Taxpayer Awareness Variable (X1) from the data can be described that the minimum value is 12, the maximum is 20, the Mean is 16.40 and the standard deviation is 1.941.
3. The Tax Knowledge Variable (X2) from the data can be described that the minimum value is 14, the maximum is 24, the Mean is 19.25 and the standard deviation is 2.348.
4. The Income Level Variable (X3) from the data can be described that the minimum value is 12, the maximum is 16, the Mean is 14.10 and the standard deviation is 1.322.
5. The Sanction Variable (X4) from the data can be described that the minimum value is 14, the maximum is 20, the Mean is 16.47 and the standard deviation is 1.656.

Normality Test

The results of the Normality Test can be seen in table 4.4 as follows:

Table 4.4
Results of Normality Test

UNSTANDARDIZED RESIDUALS	
ASYMP. SIG. (2-TAILED)	0.238

Source: Primary data processing results, 2024

Based on the results of the normality test in table 4.4 above, a significance value of 0.238 was obtained, which means it is greater than 0.05, so it can be concluded that the residual value is normally distributed, which means that the normality assumption is met.

Multicollinearity Test

The results of the Multicollinearity Test can be seen in table 4.5 as follows:

Table 4.5
Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
Taxpayer Awareness	0.483	2.070
Tax Knowledge	0.477	2.098
Income Level	0.649	1.540
Tax Penalties	0.544	1.838

Source: Primary data processing results, 2024

Based on table 4.5 shows the results of this research test, it can be said that the overall VIF value <10 or Tolerance value> 0.01 so it can be concluded that all of these variables do not have a correlation and there is no multicollinearity between independent variables.

Heteroscedasticity Test

The results of the Heteroscedasticity Test can be seen in table 4.6 as follows:

Table 4.6
Heteroscedasticity Test Results

Variabel	Sig.
Taxpayer Awareness	0.342
Tax Knowledge	0.548
Income Level	0.933
Tax Penalties	0.703

Source: Primary data processing results, 2024

Based on table 4.6, it shows that the regression model does not show signs of heteroscedasticity, meaning that the model meets the assumption of homoscedasticity, which means that the residuals are randomly distributed with constant variance. This can be seen by looking at the significance value greater than 0.05. So it can be concluded that the level of significance of all independent variables does not experience heteroscedasticity in the regression model.

HYPOTHESIS TEST RESULTS

Multiple Linear Analysis Test

The results of the Multiple Linear Analysis Test can be seen in table 4.7 as follows:

Table 4.7
Results of Multiple Linear Analysis Test

Variabel	Regression Coefficient	t value	Significance
Constant	-1.253	-.1889	0.060
Taxpayer Awareness	0.162	4.012	0.000
Tax Knowledge	0.044	1.308	0.192
Income Level	0.753	14.717	0.000
Tax Penalties	0.039	0.880	0.380

Source: Primary data processing results, 2024

Based on table 4.7 above, the data obtained the regression equation value is:

$$Y = -1.253 + 0.162X_1 + 0.044X_2 + 0.753X_3 + 0.039X_4.$$

- The constant value obtained is -1.253 if all independent variables are assumed to not experience constant or zero, then the Taxpayer Compliance value is -1.253.
- The regression coefficient value of variable X1 is positive (+) of 0.162, which means that if variable X1 increases, variable Y will also increase, and vice versa.
- The regression coefficient value of variable X2 is positive (+) of 0.044, which means that if variable X2 increases, variable Y will also increase, and vice versa.
- The regression coefficient value of variable X3 is positive (+) of 0.753, which means that if variable X3 increases, variable Y will also increase, and vice versa.
- The regression coefficient value of variable X4 is positive (+) at 0.039, which means that if variable X4 increases, variable Y will also increase, and vice versa.

Partial Significance Test (t-Test)

The results of the Partial Significance Test (t-Test) can be seen in table 4.9 as follows:

Table 4.9
Partial Significance Test Results (t-Test)

Variables	t value	Significance	T _{table}	Information
Taxpayer Awareness	4.012	0.000	0.676	Influential
Tax Knowledge	1.308	0.192	0.676	No effect
Income Level	14.717	0.000	0,676	Influential
Tax Penalties	0.880	0.380	0.676	No effect

Source: Primary data processing results, 2024

1. The Taxpayer Awareness Variable (X1) obtained a sig. value of 0.000 (<0.05) so it can be concluded that Variable X1 has a significant effect on Variable Y.
2. The Tax Knowledge Variable (X2) obtained a sig. value of 0.192 (>0.05) so it can be concluded that Variable X2 does not have a significant effect on Variable Y.
3. The Income Level Variable (X3) obtained a sig. value of 0.000 (<0.05) so it can be concluded that Variable X3 has a significant effect on Variable Y.
4. The Tax Knowledge Variable (X4) obtained a sig. value of 0.380 (>0.05) so it can be concluded that Variable X4 does not have a significant effect on Variable Y.

Coefficient of Determination (R²)

The results of the Determination Coefficient Test can be seen in table 4.10 as follows:

Table 4.10
Results of the Determination Coefficient Test

R Square	Adjusted R Square
0.744	0.739

Source: Primary data processing results, 2024

From table 4.10 above, the Adjusted R Square value is 0.739, so it can be concluded that the contribution of the influence of the independent variable on the dependent variable simultaneously is 73.9%, while the R square value of 0.744 or 74.4% is influenced by other variables not included in the study.

DISCUSSION

The Influence of Taxpayer Awareness on Taxpayer Compliance

Based on the research results, it shows that the taxpayer awareness variable influences taxpayer compliance. Based on the partial t test with the sig result on the awareness variable which is smaller than 0.05, namely 0.000. This shows that taxpayer awareness influences taxpayer compliance. In theory, the results of this research are relevant to Attribution Theory which states that internal factors of taxpayers can influence someone to comply with their tax obligations. Taxpayer awareness is categorized as an internal factor for taxpayers that encourages taxpayers to comply with their tax obligations.

Taxpayer awareness when paying taxes is the taxpayer's behavior in the form of views and emotions, including knowledge, beliefs and reasoning, and contains tendencies that influence taxpayer compliance. Tax awareness is the attitude of a taxpayer who understands his tax obligations and tries to fulfill them by paying taxes and declaring all his income according to regulations. If someone only knows but does not implement it, it means that the taxpayer's awareness is still low (Ningrum & Segarawasesa, 2023).

Research on the influence of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance is in line with research (Pranata & Nurmala, 2022) which shows that Taxpayer Awareness has an influence on motor vehicle Taxpayer Compliance. Based on the explanation above, it can be concluded that the first hypothesis (H1) which states that taxpayer awareness has a positive effect on motor vehicle taxpayer compliance is accepted.

The Influence of Tax Knowledge on Taxpayer Compliance

Based on the research results, it shows that the tax knowledge variable influences taxpayer compliance. Based on the partial t test with the sig result on the awareness variable which is greater than 0.05, namely 0.192. This shows that tax knowledge has no effect on taxpayer compliance. Based on attribution theory, tax knowledge is an internal factor, if a taxpayer who understands tax regulations will carry out tax payments in accordance with applicable regulations.

Tax information that taxpayers need to understand the correct tax regulations and procedures is also one of the factors in the level of taxpayer compliance in paying taxes and increasing the quality of knowledge will enable taxpayers to fulfill their obligations by paying taxes on time (Khairunnissa, 2023).

This research on the influence of tax knowledge on taxpayer compliance is in line with (Angela, 2024) which shows that tax knowledge has no influence on taxpayer compliance. Based on the explanation above, it can be concluded that the second hypothesis (H2) which states that tax knowledge has no effect on motor vehicle taxpayer compliance is rejected.

The Influence of Income Level on Taxpayer Compliance

Based on the research results, it shows that the income level variable has an effect on taxpayer compliance. Based on the partial t test with the sig result on the awareness variable which is smaller than 0.05, namely 0.000. Based on the partial t test with the sig result on the awareness variable which is smaller than 0.05, namely 0.000. This shows that income level has a positive and significant effect on taxpayer compliance.

The income a person earns can have an influence on paying taxes, the higher the income, the easier it will be to pay, whereas if the income is low, they will meet their living needs first. Therefore, a person's income level can influence the extent to which he is aware of and complies with legal regulations and obligations (Fatmawati, 2022). Based on this condition, attribution theory is very

relevant because the reason someone does something is caused by income, where income is a factor within the taxpayer.

This research on the influence of income level on taxpayer compliance is in line with (Anggita et al., 2023) which shows that income level has a positive influence on taxpayer compliance. Based on the explanation above, it can be concluded that the third hypothesis (H3) which states that income level has a positive effect on motor vehicle taxpayer compliance is accepted.

The Effect of Tax Sanctions on Taxpayer Compliance

Based on the research results, it shows that the Tax Sanctions variable has an effect on Taxpayer Compliance. Based on the partial t test with the sig result on the Sanction variable which is greater than 0.05, namely 0.380. This shows that tax sanctions have no effect on taxpayer compliance.

Tax sanctions function as a deterrent effect so that taxpayers do not violate tax standards. Tax sanctions are one factor that can increase taxpayer compliance. Tax sanctions are imposed to prevent taxpayer violations. This tax sanction is mandatory and it is hoped that taxpayers will be able to comply with applicable tax regulations. The aim of tax sanctions is to increase taxpayer awareness and compliance.

This research on the influence of tax sanctions on taxpayer compliance is in line with (Karlina & Ethika, 2021) which shows that tax knowledge has no influence on taxpayer compliance. Based on the explanation above, it can be concluded that the fourth hypothesis (H4) which states that tax sanctions have no effect on motor vehicle taxpayer compliance is rejected.

CONCLUSION

The aim of this research is to analyze the influence of taxpayer awareness, tax knowledge, income level and tax sanctions on motor vehicle taxpayer compliance in SAMSAT Yogyakarta City. Respondents in this study numbered 200 people. The data analysis used in this research is multiple regression analysis. Based on the results of the analysis and discussion, it can be concluded that taxpayer awareness and income level have a positive effect on motor vehicle taxpayer compliance. Meanwhile, knowledge of taxation and tax sanctions have no effect on individual taxpayer compliance. The implications of this research can provide important insights for improving tax policy, developing tax compliance theory, as well as for practical applications that can be implemented by the government and society in order to increase motor vehicle tax compliance in the city of Yogyakarta.

The suggestion in this research is that the Directorate General of Taxes should carry out continuous outreach efforts regarding tax policy. These efforts are made to increase taxpayers' knowledge and understanding regarding the established tax policies. For future researchers, it would be better to add several independent variables or add moderating and intervening variables to be able to find out other variables that can influence taxpayer compliance.

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