

**THE INFLUENCE OF TAXPAYER MORAL OBLIGATIONS, TAXPAYER FINANCIAL CONDITIONS, AND TAX SANCTIONS ON TAXPAYER COMPLIANCE IN PAYING MOTOR VEHICLE TAXES (STUDY AT THE SOUTH SURABAYA SAMSAT JOINT OFFICE)**



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**Abstract**

Taxes are obligatory payments to the state that can be imposed on individuals who are required to pay them following rules without receiving any kind of reimbursement. These taxes can be directly assigned to the state and are used to fund general expenses associated with the government's operations. The annual increase in motor vehicles may affect taxpayer compliance. The purpose of this study is to ascertain how taxpayer compliance concerning paying motor vehicle taxes is impacted by taxpayer moral obligations, taxpayer financial circumstances, and taxpayer sanctions. This study employed Structural Equation Modeling Partial Least Square (SEM PLS) analysis as a data analysis technique. Purposive sampling, which implies selecting samples to look at certain factors first, is a non-probability sampling strategy used in this study. In this study, there were 19 (indicators) x 100 = 1900 respondents, or samples. Findings from this study indicate that while financial conditions do not significantly affect taxpayer compliance, taxpayer moral obligations, and tax sanctions do have a considerable positive impact.

**Keywords:** Moral Obligations, Financial Conditions, Tax Sanction, Taxpayer Compliance

## INTRODUCTION

Indonesia is a developing country with a lot of development in various aspects to create a prosperous and prosperous society. To carry out this development process, of course, requires quite a lot of money, so the government needs to increase state revenue. Tax revenue is one way the state makes money (Damayanti & Karim, 2022). Tax is a taxpayer's contribution to the state that is owed by people or entities that are coerced by law, as stated in Law on General Provisions and Tax Procedures No. 16 of 2009 Article 1 paragraph 1. Tax is used for state needs for the greatest prosperity of the people, and no direct compensation is provided. Based on the self-assessment system incorporated in the Indonesian Taxation System, one of the taxpayers' duties to satisfy their tax obligations is to pay taxes.

According to Feinstein and Finger (1998), taxpayer compliance refers to the public's understanding of and obligation to pay taxes in compliance with relevant regulations. According to Law Number 28 of 2009, there are five different types of province regional taxes: Surface Water Tax (PAP), Motor Vehicle Fuel Tax (PBBKB), Motor Vehicle Tax (PKB), and Motor Vehicle Title Transfer Fee (BBNKB) (PR). One sizable portion of original regional income comes from regional sources. Motor vehicle tax is one of the main sources of Original Regional Revenue.

The Motor Vehicle Tax is a tax on the ownership or control of motorized vehicles, defined as any vehicle with two or more wheels and any trailer used on any kind of land road or powered by engineering equipment or other equipment. It is based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. One of the East Javan cities with the power to levy motor vehicle taxes is Surabaya. The South Surabaya area is one of the four sections of Surabaya that collect taxes due to its huge territory.

One way to define compliance would be as the necessary attitude toward meeting tax responsibilities in line with relevant law regulations. The desire for someone in a group or organization to abide by tax regulations is known as compliance (Halim & Nurhayati, 2022). Tax penalties for taxpayers, financial circumstances, and moral commitments can all have an impact on whether or not they comply with their tax payment requirements.

Moral obligations are those that are founded on accepted and acknowledged social norms of good and evil, according to the Big Indonesian Dictionary (KBBI). One instance of

unfavorable conduct among taxpayers is the high percentage of those who fail to pay their taxes.

A person's financial situation indicates their capacity to meet their basic necessities with the money they make (Fatima, 2019). The quantity of income, the amount of expenses, the presence of debts, and the person's capacity to satisfy all of his basic needs are some of the factors that indicate this state. To increase compliance with tax duties, tax sanctions are types of punishment intended to have a deterrent impact on those who break tax regulations. The notion of planned behavior states that taxpayers' intentions have an impact on how they comply with their tax obligations. Therefore, the purpose of this study is to ascertain how taxpayer compliance with regard to paying motor vehicle taxes is impacted by taxpayer moral obligations, taxpayer financial circumstances, and taxpayer sanctions.

## **REVIEW OF LITERATURE**

### **Taxpayer Moral Obligations**

The level of motor vehicle taxpayer compliance at the SAMSAT office in Bangli Regency is positively impacted by taxpayer awareness, tax socialization, moral obligations, service quality, and tax sanctions, according to research published in 2022 by Ni Luh Ayu Ratna Ningsih, Putu Kepramareni, and Sagung Oka Pradnyawati. According to research published in 2020 by Luh Anik Yustina, I Putu Gede Diatmika, and I Nyoman Putra Yasa, taxpayer compliance is positively and significantly impacted by education level, moral requirements, and tax sanctions. I Gusti Ayu Putu Raka Paramitha Saraswati, Anik Yuesti, and Desak Ayu Sriary Bhegawati's research from 2022 demonstrates that tax awareness and socialization have a greater impact on taxpayer compliance with motor vehicle tax payments than progressive taxes, moral obligations, and service tax quality. At the Denpasar SAMSAT Joint Office, taxes have a favorable and considerable impact on taxpayer compliance concerning motor vehicle tax payments.

### **Taxpayer Financial Condition**

According to research by Ni Kadek Ayu Widia and I Nyoman Putra Yasa (2021), financial circumstances, moral obligations, educational attainment, and taxpayer knowledge all significantly improve motor vehicle taxpayer compliance. According to research by Erna

Hendrawati, Mira Pramudianti, and Khoirul Abidin (2021), during the COVID-19 epidemic, financial circumstances, system modernization, and tax sanctions had an impact on MSME taxpayer compliance. Tax awareness, on the other hand, did not affect taxpayer compliance. Ornela Aprillia Alam and Herman Ernandi's research from 2022 demonstrates that while financial circumstances do not significantly affect taxpayer compliance, subjective beliefs do not significantly affect taxpayer compliance, and the fairness of the tax system has a significant effect on taxpayer compliance. Tax financial conditions have no significant impact on taxpayer compliance to behave obediently as an intervening variable, subjective tax beliefs have no significant impact on taxpayer compliance, and the fairness of the tax system does not significantly influence taxpayer compliance. The intention to conduct compliantly does not significantly affect taxpayers' compliance with tax laws when it is considered an intervening variable.

### **Tax Sanctions**

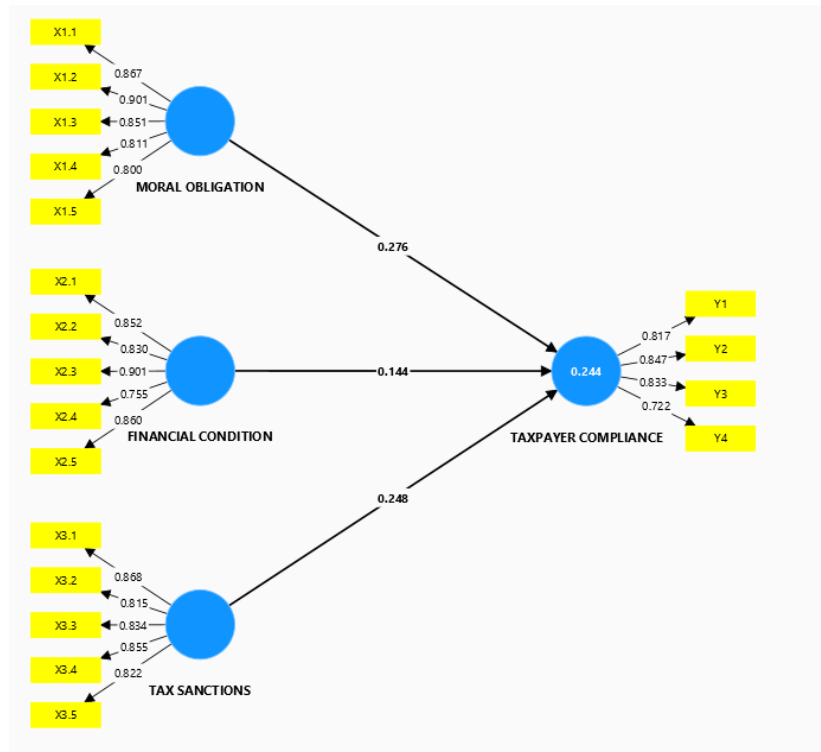
According to research by Ni Komang Ayu Juliantari, I Made Sudiartana, and Ni Luh Gde Mahayu Dicriyani (2021), moral obligations and service quality have little bearing on taxpayer compliance, but taxpayer knowledge, tax sanctions, and tax socialization do. motorized vehicles in the Gianyar office of SAMSAT. Dewa Ayu Rindhya Kartika Putri, I Gede Cahyadi Putra, and Ni Luh Gede Mahayu Dicriyani's research from 2022 demonstrates that moral obligations and tax penalties have a positive impact on taxpayer compliance, while taxpayer awareness, compliance costs, and the quality of tax services have no effect. According to research published in 2020 by Ifen Mavisius Khusnul Khotimah, Jenis Susyanti, and Arini Fitria Mustapita, taxpayer attitudes have a partial impact on taxpayers, tax knowledge has a partial impact on taxpayer compliance, and partial taxpayer awareness does not influence taxpayer compliance. Partial tax penalties have no bearing on taxpayer compliance, taxpayers. Taxpayer compliance is simultaneously influenced by taxpayer attitudes, taxpayer awareness, taxpayer knowledge, and taxpayer punishments.

### **RESEARCH METHOD**

This research uses two variables, namely the independent variable consisting of Taxpayer Moral Obligations, Taxpayer Financial Condition, and Tax Sanctions, while the dependent variable is Taxpayer Compliance. This type of research is quantitative research

which uses data collection techniques from online questionnaires via Google Forms, books, literature, journals, and the Internet. The data analysis method used in this research is Structural Equation Modeling Partial Least Square (SEM PLS). The sample used was 100 so the analysis tool used was PLS. In testing with component-based SEM or PLS, smart PLS assistance is needed. PLS has two types of components in the causal model, namely the measurement model and the structural model. Latent variables in PLS can be the result of a reflection of the indicators which are called reflection indicators. Apart from that, the indicators can be built contractually with formative indicators.

## RESULTS AND DISCUSSION



**Figure 1.**

### **Outer Model with Factor Loading, Path Coefficient, and R-Square**

Source: Primary data processed, 2024

The PLS output image above shows the magnitude of the path coefficients located above the arrow line between the exogenous variables and the endogenous variables, as well as the magnitude of the factor loading value of each indicator located above the arrow between the variable and the indicator.

**Table 1.**  
**Outer Loadings**

TAXPAYER COMPLIANCE	MORAL OBLIGATION	FINANCIAL CONDITION	TAX SANCTIONS
	0.867		
	0.901		
	0.851		
	0.811		
	0.800		
		0.852	
		0.830	
		0.901	
		0.755	
		0.860	
			0.868
			0.815
			0.834
			0.855
			0.822
0.817			
0.847			
0.833			
0.722			

Source: Primary data processed, 2024

**Table 2.**  
**Average Variance Extracted (AVE)**

	Average Variance Extracted (AVE)
TAXPAYER COMPLIANCE	0.650
MORAL OBLIGATION	0.717
FINANCIAL CONDITION	0.708
TAX SANCTIONS	0.704

Source: Primary data processed, 2024

Based on Table 1 Outer Loadings and Table 2 Average Variance Extracted (AVE), each indication has a Loading Factor value of more than 0.70 (>0.70) and an Average Variance Extracted (AVE) value of more than 0.50 (> 0.50). Consequently, every indicator is found to satisfy the convergent validity rule of thumb.

**Table 3.**  
**Cross Loading**

	TAXPAYER COMPLIANCE	MORAL OBLIGATION	FINANCIAL CONDITION	TAX SANCTIONS
X1.1	0.435	0.867	0.199	0.495
X1.2	0.378	0.901	0.021	0.390
X1.3	0.328	0.851	0.105	0.414
X1.4	0.332	0.811	0.258	0.394
X1.5	0.285	0.800	-0.014	0.457
X2.1	0.155	0.190	0.852	0.122
X2.2	0.148	-0.006	0.830	-0.039
X2.3	0.169	0.131	0.901	0.121
X2.4	-0.027	0.038	0.755	0.021
X2.5	0.183	0.148	0.860	0.019
X3.1	0.278	0.448	0.001	0.868
X3.2	0.282	0.414	0.122	0.815
X3.3	0.329	0.419	0.116	0.834
X3.4	0.350	0.368	0.042	0.855
X3.5	0.399	0.477	0.013	0.822
Y1	0.817	0.297	0.128	0.232
Y2	0.847	0.405	0.211	0.381
Y3	0.833	0.397	0.087	0.333
Y4	0.722	0.231	0.214	0.312

Source: Primary data processed, 2024

All factor loading values (shaded) for each indicator of Moral Obligation (X1), Financial Condition (X2), Tax Sanctions (X3), and Taxpayer Compliance (Y) are displayed in the table of cross-loading data processing outcomes. It may be concluded that all of the indicators in this study have validity or good validity because these three variables exhibit factor loading values above 0.6 and are greater than the loading of factor indicators from other variables.

**Table 4.**  
**Cronbach Alpha dan Composite Reliability**

	<b>Cronbach's alpha</b>	<b>Composite reliability</b>
<b>TAXPAYER COMPLIANCE</b>	0.822	0.840
<b>MORAL OBLIGATION</b>	0.901	0.916
<b>FINANCIAL CONDITION</b>	0.907	0.847
<b>TAX SANCTIONS</b>	0.896	0.905

Source: Primary data processed, 2024

All variables have met the reliability test's rule of thumb, according to Table 4's Cronbach Alpha and Composite Reliability values, which show that each variable has a Cronbach Alpha value and a composite reliability value of greater than 0.70 (> 0.70).

**Table 5.**  
**R-Square**

	<b>R-square</b>	<b>R-square adjusted</b>
<b>TAXPAYER COMPLIANCE</b>	0.244	0.221

Source: Primary data processed, 2024

Table 5 R-Square shows a value of 0.244, meaning that moral obligations, financial circumstances, and tax sanctions related to paying motor vehicle tax account for 24.4% of the value of taxpayer compliance, with other variables accounting for the remaining 75.6%. not looked at in this investigation.

**Table 6.**  
**Path Coefficient**

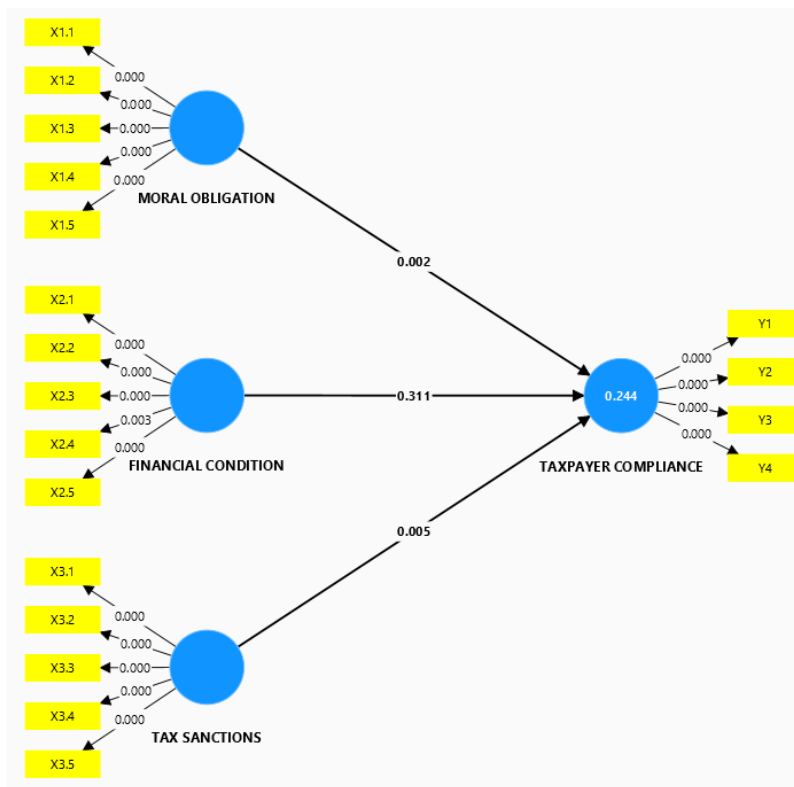
	<b>Original sample (O)</b>	<b>T statistics ((O/STDEV))</b>	<b>P values</b>
<b>MORAL OBLIGATION -&gt; TAXPAYER COMPLIANCE</b>	0.276	3.063	0.002
<b>FINANCIAL CONDITIONS -&gt; TAXPAYER COMPLIANCE</b>	0.144	1.013	0.311
<b>TAX SANCTIONS -&gt; TAXPAYER COMPLIANCE</b>	0.248	2.806	0.005

Source: Primary data processed, 2024

H1 : Taxpayer Compliance is significantly impacted by Moral Obligations, as evidenced by a parameter coefficient of 0.276 at a 5% significance level ( $p$  values  $< 0.05$  and T-Statistics  $> 1.96$ ). According to the first hypothesis, moral obligations are recognized and have an impact.

H2 : At a significance level of 5%, the financial conditions have no discernible impact on taxpayer compliance, as indicated by a parameter coefficient of 0.144 (T-Statistics  $< 1.96$  and  $p$  values  $> 0.05$ ). Therefore, the second hypothesis, which holds that financial circumstances have an impact, is disproved.

H3 : With a parameter coefficient of 0.248 at a significance level of 5% (T-Statistics  $> 1.96$  and  $p$  values  $< 0.05$ ), tax punishments had a considerable impact on taxpayer compliance. Thus, it is agreed upon that the third hypothesis, that tax sanctions have an impact, is true.



**Figure 2.**  
**Inner Model with Bootstrapping T-Statistic Significance Value**  
Source: Primary data processed, 2024

### **The Effect of Taxpayer Moral Obligations on Taxpayer Compliance**

According to Wibowo & Mangoting (2013), a taxpayer's morality encompasses both their tax rights and obligations. Moral obligations are defined as ideals that an individual possesses but does not share with others, whereas morals are standards of good and wrong (Mustikasari, 2007). The findings of the data study indicate that Moral Obligations have a major impact on Taxpayer Compliance. Moral obligations have a major impact on taxpayer compliance, according to data gathered from the relationship test between constructs and testing the external and internal models. If the first hypothesis is correct, then taxpayers in the South Surabaya SAMSAT Joint Office area are aware of their obligation to pay motor vehicle tax. Research by Ni Luh Ayu Ratna Ningsih, Putu Kepramareni, and Sagung Oka Pradnyawati (2022) and Luh Anik Yustina, I Putu Gede Diatmika, and I Nyoman Putra Yasa (2020) found that moral obligations have an impact on taxpayer compliance with regard to filing taxes. These findings are consistent with the findings of this study.

### **The Effect of Taxpayer Financial Condition on Taxpayer Compliance**

The ability of the taxpayer to pay for all of their necessities is referred to as their financial status (Vio Narakusuma Ardayani & Jati, 2019). Financial Conditions do not significantly affect Taxpayer Compliance, according to the findings of the data study that was done. In the relationship test between constructs, it was determined that Financial Conditions had no discernible impact on Taxpayer Compliance based on the outcomes of the external and internal model tests. The second hypothesis was rejected, indicating that taxpayers are not always influenced by high income levels to comply with paying motor vehicle taxes. The findings of this study contradict the assertions made by Ni Kadek Ayu Widia, I Nyoman Putra Yasa (2021), Erna Hendrawati, Mira Pramudianti, and Khoirul Abidin (2021) that the situation of the taxpayer's finances affects their compliance with tax duties.

### **The Effect Tax Sanctions on Taxpayer Compliance**

Negative penalties known as tax sanctions are imposed on taxpayers who break the law. Tax penalties serve as a safeguard or preventive measure to ensure that the established tax laws are followed and not broken (Samudra, 2015). According to the findings of the completed data study, Tax Sanctions significantly impact Taxpayer Compliance. In the

relationship test between constructs, it was determined that Tax Sanctions significantly affect Taxpayer Compliance based on the outcomes of the outer and inner model tests. If the third hypothesis is correct, then taxpayer compliance is impacted by tax penalties. This is because a large number of taxpayers understand how crucial it is to pay taxes in the South Surabaya SAMSAT Joint Office region. According to Ni Komang Ayu Juliantari, I Made Sudiartana, and Ni Luh Gde Mahayu Dicriyani (2021) as well as Dewa Ayu Rindhya Kartika Putri, I Gede Cahyadi Putra, and Ni Luh Gede Mahayu Dicriyani (2022), tax sanctions have an impact on taxpayer compliance concerning fulfilling their tax obligations. These findings are consistent with their assertions.

## CONCLUSION

Moral requirements have a substantial impact on taxpayer compliance, which indicates that taxpayers are aware of their commitment to pay motor vehicle tax, according to the discussion's outcomes. Financial circumstances do not significantly affect required compliance, which implies that a taxpayer's high income does not always compel them to pay motor vehicle taxes. Since tax penalties have a big impact on taxpayer compliance, a lot of taxpayers understand how important it is to pay their taxes.

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