

Factors That Influence non-compliance Community In Paying Tax Motor Vehicles In Pekalongan

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ABSTRAK: Pajak kendaraan bermotor merupakan salah satu sumber pendapatan utama pembangunan di Jawa Tengah. Namun, tingkat kepatuhan pembayaran wajib pajak kendaraan bermotor di Jawa Tengah masih kurang normal. Pajak adalah suatu pembayaran wajib kepada pemerintah yang terutang oleh orang pribadi atau badan yang bersifat memaksa berdasarkan Undang-undang, dengan tidak menerima imbalan langsung dan dipergunakan untuk keperluan negara sebesar-besarnya untuk kemakmuran rakyat. Penelitian ini menggunakan metode kualitatif yang memiliki sifat deskriptif dan cenderung menggunakan analisis. Metode penelitian ini menggunakan metode literature review (tinjauan Pustaka). Penelitian ini dilakukan untuk mengetahui faktor ketidakpatuhan masyarakat dalam membayar pajak kendaraan bermotor di Pekalongan

Kata kunci: ketidakpatuhan, pajak, dan pajak kendaraan bermotor

ABSTRACT: Motor vehicle tax is one of the main sources of development income in Central Java. However, the level of compliance payment of taxmen vehicle taxes in Java Tenganisstill less normal. Taxes are a must-pay payment to the government that is owedbypersonal or bodies forced by law, by not receiving direct rewards and usedfor theneeds of the state as much as for the prosperity of the people. This researchusesqualitative methods that have descriptive properties and tend to use analysis. Themethod of this research uses the methodLiterature Review(Reviewof library). Thisresearch was conducted to fulfill the non-compliance of the community in payingtaxmotor vehicles in Pekalongan.

Keywords: non-compliance, taxes, and taxes of motor vehicles

1. INTRODUCTION

Indonesia embraces the system of internal regional autonomy managedbythe government. The ability of the region to regulate itself is one way of provincial /district / city governments adapt to change of demands. Constitutional changesarebeneficial to domestic and international politics. The economy in Indonesiahasnotfully able to realize a fair and prosperous society. There are still many non-resolvednational development,

and public infrastructure such as highways, health centers, and community institutions include those of the improvement. People often protest and dissatisfied with government policy on growth and social circumstances. This is influenced by non-compliance of people in paying taxes.

Because taxes are essential for Indonesia's development, the government has made laws with the aim to enhance state collection of revenue. Initially intended as a free gift, tax is now the responsibility that must be carried out by the community against the state. However, as the development, the tribute began serving the interests of the people only and not only the interests of the state. Stronger regulations were developed for coercive aspects in the tribute initially free and forced to maintain, while the element of justice received more attention as the impact of growing communal ethos. The law that regulates the procedure of taxation is created in the field of public progress.

The main objective of taxation policy is to increase tax revenue to achieve national independence in state financing and development financing, as anticipated by the principal and principle of UUD changes in 16 of 2000 concerning general provisions and taxation. Tax revenues are used to fund various economic infrastructure projects, such as harbor, highways, bridges, hospitals, schools, and other institutions that improve welfare of the community. Therefore, taxes are a source of significant and significant state income.

In Indonesia continues to increase in the use of motor vehicles every year. Many people prefer to use personal vehicles than public transport to run their daily activities and many people have more than one vehicle so that the growth of motor vehicles continues to increase. This growth is due to the community to get a car or get the vehicle in the want because the dealer implements the credit facility to the community.

Taxes are a must-pay payment to the government that is owed by personal or bodies forced by law, by not receiving direct rewards and used for the needs of the state as much as for the prosperity of the people. Tax payments are a form of state commitment, and the roles of taxpayers are carrying out taxable and dollar taxation for national funding and national development. Taxes that help solve social problems, improve prosperity and prosperity, and serve as social agreements between communities and the government is a source of funds or financing to fulfill the obligations of the government. From a tax-point viewing point, there are two types of taxes: central taxes and local taxes. The local tax is charged by the local government to fund regional development, while the central tax is collected by the central government and is used to support state households. In addition to central government taxes, local taxes also have an important role in making money. Regional taxes there are many sorts, ranging from district / city taxes to provincial taxes. Law Number 28 Year 2009 on Regional Taxes and Regional Legislates Government How Provincial and District / City Government are allowed to free local taxes.

The local government of Pekalongan Regency applies regional taxes to maximize revenue. Of course, applied in accordance with higher legislative norms applicable in Indonesia. The local government receives revenues through various types of taxes, including land and building taxes, entertainment taxes, parking, taxes on land and buildings, surface water and surface surfaces, advertising, restrictions, road lights and others. In Pekalongan, the taxpayer level is still not maximized. Data obtained from the local tax service unit (UPPD) Pekalongan Regency in 2022 a total of 92,512 units of vehicles in Pekalongan District Ruds of Rice. The amount was counted until 31 August 2022. The taxes redeemed from tens of thousand of vehicles reached Rp 42 billion. While the tax vehicle target of 2022 Rp 103.9 billion. The discomfort in discompliance in the tax payment of motor vehicles provides evidence of the issue of the ongoing and the prospective tax that must be solved for the solution.

Taxpayer's awareness will depend on how conscious taxpayers will need to fulfill its duty on time. One of the problems that often appear with respect to tax levies is that

there are still many taxpayers who do not want to pay its taxation obligation. Not to mention Indonesia still has a very bad taxpayer level of adjustment to its tax liability. The purpose of the research is, among others, to get information on factors that influence community non-compliance in paying motor vehicle taxes.

2. METHOD

2.1 Type of research

The method of this research uses the method Literature Review (Review of library) that uses books and other literature as the main object. This study also uses a qualitative approach that has descriptive properties and tends to use analysis. The process and meaning is more highlighted in this type of research. Related to the variable-variable search causes that affect people's non-compliance, the descriptive analysis approach provides clear and objective, methodical, and analysis explanations and analysis. In accordance with the topics studied, researchers seek online references in the form of journals from Google Scholar and high-reputable websites. The qualitative approach is built in the first stages, achieved by collecting the required data, classify it and describe it.

2.2 Data Source

The data source in this study uses primary data and secondary data. Primary data is data obtained or collected directly in the field by the person who conducted the study. Primary data was obtained from the interview of the informant representing the population associated with non-compliance of people in paying tax motor vehicles. Secondary data is data collected or obtained researchers from existing sources. Data from literature, documentation studies or previous research reports. So these secondary data in this study can be earned through Note, archives, and other documents that can be used as supporting information in primary data analysis.

2.3 Data Collection Method

Sugiyono (2016: 317) states that interviews are a method of information gathering when a researcher wants to know more information in a respondent or to determine the problem you want to researched. Using face-to-face interviews like this, researchers filed and received direct questions from UPTD officials, office staff, and community members. Researchers can find out more about the taxpayer knowledge and performance process activities through this interview.

2.4 Data analysis technique

. Analysis is a set of direct actions that show how research data is made and then processed into an easy to understand that is, easily. Data analysis is done by data reduction or sorting out important, then the author gives coding or code, then performs data display or data presentation, and the last stage is the withdrawal of research conclusions.

3. RESULT AND DISCUSSION

3.1 Taxing Needs, Motor Vehicle Tax and Non-Compliance

Taxing Needs

In the Feldman book entitled *De OverheidsMiddelen Van Indonesia*, Leiden, 1949, tax is defined as achievements that are unilaterally imposed by and independent of the sovereignty (aligned with the standard are generally established by) without concern performance, and are used exclusively to pay public fees. Feldman is dirty that the state does not compensate to tax payments.

According to Adriani in Abuyamin (2010: 1) tax is a general subsidy to the state (forced) to be paid by the people who are required to pay under general rules (law) that there is no recovery of a reflected, specialized return. The goal is to finance the cost of general cost associated with the cost of the state to regulate the government.

Setyets in Waluyo (2011: 2), taxes are payments made to the government under the law. Without remnalong in certain circumstances, general norms and can be implemented to pay for government spending. In addition, tax is the main source of funding for the state's revenue and spending budget (APBN) (Suyanto, 2016).

Taxes have two main objectives, as presented Waluyo in (inscription, 2017). First, the Tax acts as an income by providing a resource for money outlets. This indicates that one of the capital used to finance government spending is tax revenue. Second, the regulation function, that is the utilization of taxes as a tool of implementation or regulation of social and economic policy. The government of a country may raise taxes in response to inflation to reduce the amount of money outstanding.

Motor Vehicle Tax

The highest tax for ownership or mastery of motor vehicles is a tax motor vehicle (PKB). Motorized vehicles and their arrogance can be categorized as motor vehicles, and ownership and mastery of motor vehicles are tax objects. This vehicle can be driven in all types of land and water lines.

According to regional regulations on motor vehicle taxes set by local provincial governments, motor vehicle taxpayers must be paid at any time, taxes are indebted to motor vehicle taxes (PKB) for 12 months in a row from countermeasent registration. One of the units that oversees management The administration of other motor vehicles is the motor vehicle tax doll (PKB).

Non-compliance

Non-compliance is an act of disobeying or ignores a valid doctrine or norm. The act of acting of the taxable obligations that have been released consciously by tax retributions are non-compliance (Hani, 2016).

Tax formal requirements The following taxpan is often violated by taxpayers according to KU LUT: SUANDY IN (PINATIK & KAUNANG, 2016).

- a. Liability to register.
- b. Labeline filling and conveying notification.
- c. The obligation to pay or deposit taxes.
- d. The obligation to make bookkeeping and / or recording.

- e. The obligation to observe the tax check.
- f. Liability of Cutting or Taxing.

Furthermore, the following taxpayer compliance requirements are listed in the Decree of the Minister of Finance No.544 / KMK.04 / 2000 in Harahap (Kaunang&Pinatik, 2016):

- a. Timely in conveying notification (SPT) for all types of taxes in the last two years.
- b. No has a tax arrecker for all types of taxes, unless it has obtained permission to curl or delay tax payments.
- c. It was never sentenced to commit crime in the field of taxation within the past 10 years.
- d. In the last two years organizing bookkeeping in terms of Taxpayers have been examined, correction on the last examination for each of the taxes undesides debt at least 5%.
- e. Taxpayers whose financial statements for the last two years were audited by public accountants with reasonable opinions without exceptions, or opinions with exceptions along unfavorable fiscal loss.

Although there are a number of reasons why taxpayers fail to comply with the main reason, because most of their income is used to meet their basic needs. The beginning of the confrontation between its own interests and the interests of the state. Lack of taxpayer consciousness of state obligations, disobedience of regulations, disrespectful laws, excessive tax rates, and environmental circumstances around the other causal factor of the Saragih in (Kaunang&Pinatic, 2016).

Based on the findings of this study, taxpayer's non-compliance is driven by four variables, namely:

1. Taxation knowledge

The extent to which taxpayers are aware of relevant tax rules known as their tax knowledge (Effendy & Toly, 2013). Nugroho states in (Syahputri, 2015) that the knowledge and understanding of taxpayers to the tax system will determine how mandatory taxation systems and how much influence on behavior in complying with taxation laws. However, taxpayers can not assess their behavior adequately if they do not know the laws and tax services. By learning more about taxes, one can try to make the community more aware of their rights and become more obedient.

2. Subjective norm

According to Ajzen (1991), the subjective norm is the influence of others to the people around the quoted (Syahputri, 2015). The more subjective norms are a person's opinion of whether or other groups or agree groups or disagree their behavior, as well as the impetus that it has to the individual to act in a certain way. Conclusion Some studies show that peers have a significant role in anticipating the taxpayer of conduct.

3. Moral obligations

Improved taxpayers compliance in the field of taxation requires a consideration of moral components. Many research projects related to Mandatory compliance has been done. Morality is one of the determinant aspects of tax. The basic concept of Kohlberg's moral reasoning theory is assured in relation to the provisions of the Taxpayer. According to the theory of moral reasoning in the context of tax compliance, the treatment of witnesses

at low moral reasoning levels, peers of peers (confidence that justice will be enforced) at a moderate level, and concerns will be justice at the highest level all have the same effect. impacted moral decision. In terms of paying taxes, individuals with higher moral standards will be more complied with the law than its colleagues. Taxpayers have the same moral standard but different.

4. Taxation sanction

The officials (Apriliyaiana, 2017) stated that tax punishment occurred when there were violations of tax laws and regulations, so in case of occurring. In an infringement, taxpayers will be subject to sanctions in accordance with the taxation laws and policy guidelines. Tax sanctions are the act of punishment imposed to the rule of rules. Instead, paying the same as paying the fine for violating the applicable law. Thus, the taxation sanction is as follows: Taxpayers violating regulations on how to pay money (Jatmiko) on (Apriliyaana, 2017) will be subject to negative sanctions. SANCTION is required to ensure that laws and regulations are adhered to. Taxation sanctions serve as a guarantee that the provisions of taxation laws will be obeyed as Ilyas disclosed.

3.2 Analysis Of Motor Vehicle Tax In Pekalongan

Total taxi motor is one of the most promising local income current incidence as it is in line with the population of each year, demand for cars, especially motorcycles will also increase. Taxes are said to be in tax adherence when they have satisfied all their taxes and taxes, while the taxes are taken as long as they haven't taken all its obligations or tax rights. According to previous studies, the tax system that includes all laws, regulations, administrative systems, sanctions or laws that do not work the intended meters, the mental tax apparatus, and tax collecting capabilities to pay taxes in connection with their economic circumstances are the fundamental cause of tax non-compliance.

The problem faced by the authority in paying taxes is non-compliance, including non-compliance in paying tax motor vehicles. However, such disoblint isa 'reasonable' given that tax collectors generally less like paying taxes.

In Indonesia, regional tax region is set in Law no. 28 Year 2009. The local tax in this law refers to the mandatory payment to the region conducted by people or organizations without receiving the same compensation, which may be subject to initial legal requirements current and used to fund the needs of the region for the benefit of the population. The local tax is divided into two of the provincial taxes and district or city taxes. Total taxi motor vehicle, tax vehicle name vehicle, vehicle fuel tax, surface water gathering and cigarette tax is the examples of provincial tax. Hotel taxes, restaurants, entertainment, advertising, road lighting tax, CC Group Cendan, Wallet Bird Test taxes, diamond water taxes, land taxes and rural and housing buildings, land purchase taxes and buildings are included in district or city taxes.

3.3 Understand Attitudes And Perceptions Towards Vehicle Tax

Regional Tax Actions 283 Year 2009 on Regional Taxes and Levolution Article 1 paragraph 12. Taxation of motor vehicles is tax for ownership and/or mastery of motor vehicles. And also verse 13. Motor vehicles are all wheeled vehicles along with their shade used in all types of roads, and driven by techniques of motorcycle or other equipment that serve to change a particular energy resource in to motor vehicle concerned, including heavy equipment and great tools in its operation using wheels or

motors and not permanently attached as well as motor vehicles that are inactivated in water.

The highest tax for ownership or mastery of motor vehicles is a tax motor vehicle (PKB). Motorized vehicles and their arrogance can be categorized as motor vehicles, and ownership and mastery of motor vehicles are tax objects. This vehicle can be driven in all types of land and water lines.

Siti Kurnia Rahayu (2017: 194) states compliance with taxation laws regularly is defined as a taxpayer activity in fulfilling its obligations. This is done through the application of applicable legislation.

In accordance with Danarsi, Siti Nurlaela, and Hendro Subroto (2017), the amount or tax rate required will increase. In addition to growing quantity, the tax object is now worth more. It aims to improve the good service standards then Tax payer compliance will also increase. Because the public will pay taxes if they believe that the public interest may justify the tax cost

3.4 Evaluation Of Tax Regulations And Law Enforcement In Pekalongan

The problem of motor vehicle taxes revealed Nurman by 2015. Paying tax is indeed, it is avoid doing so. Therefore, motorcycle taxes are not paid for three years. In his opinion. The tax value is not really too high. Most of the remaining 200,000- 300,000.

The problem of motor vehicle taxes presented by Yusardi (2017) revealed the problem of motor vehicle taxes that must be obedient and obedient to pay tax motor vehicles, provided that the system or rules are not as difficult as now, if paying tax motor vehicles you can not go through others, even husband or wife. In addition, in STNK is set that the CTP should be original, it is clearly difficult to communicate, especially the lay people and the community that only able to buy used cars.

Another thing is also put forward by Bayu (2018) stating that sometimes the community itself is less confident, unsure, and too lazy to take care of their own taxes. Tax payers are actually conscious of the ease of granted. And it does not have to use the calo, all need to do is go there and enter the information.

Sri Mulyani, the Minister of Finance, said there were a number of factors that caused the low level of tax compliance in Indonesia. The fact that Indonesia's tax payers have not reached the target compliance level by 2020 proves this. Annual Notification Letter (SPT) income tax received at 2020 as much as 14.76 million. These results include 78% of all tax payers who shall submit a SPT report. But the figure in 2020 increased compared to the previous year amounted to 73%. Must be agreed that taxation compliance in 2020 will be higher than in 2019, but the figure is still far from the expected target of 80%.

3.5 Overcome Challenges And Promote Tax Compliance

While the problem of motor vehicle taxes in Pekalongan especially in many Pekalongan districts are indurberd. The head of the local tax service unit (UPPD) revealed in 2022 of the arrangement of 112,438 units or Rp 48.9 billion which then paid taxes 19,926 units or Rp. 6.9 billion, the remaining arrears of 92.512 units of Rp 42 billion. While the tax of Taxation of 2022 tax is Rp 103.9 billion. The data is recaptured 31st 2022, while for September has not yet come out the recording. In 2021 performed a target of 79.9 billion, while In 2022 Rp 103.9 billion or increased 30 percent. From his data as of 31 August 2022, it has reached 97 percent of Rp 72 billion and still leaving Rp 28 billion. Lift the tax compliance increased despite the previous Pememic Corona. The increase in numbers is inseparable from

socialization activities, education and understanding to pay tax on time for development of Jateng development.

Total tax revenue vehicle in Pekalongan District to September 2023 reached Rp 51 billion. Which is accumulating the accumulated arrangement of 31 thousand vehicles, both wheels and four wheels. From the survey conducted by the head of Samsat Pekalongan Regency, there are several factors that make the public in order to pay vehicle taxes. One of them is because of the payment of the location. Samsat Pekalongan Regency has tried to overcome the factor by candling a point of payment, spread 13 points outlets, and cooperating with Bumdes so that the community still performs the tax obligation by carrying ID and STNK. Therefore, officers encourage people to publish taxes due to tax money money returned to the region for development.

4. CONCLUSION

Indonesia has a complex internal tax delivery system, with many areas adapt to changes in tax payments. Many people prefer to use personal vehicles than public transport to run their daily activities and many people have more than one vehicle so that the growth of motor vehicles continues to increase. Total tax revenue vehicle in Pekalongan District to September 2023 reached Rp 51 billion. Which is accumulating the accumulated arrangement of 31 thousand vehicles, both wheels and four wheels. From the survey conducted by the head of Samsat Pekalongan Regency, there are several factors that make the public in order to pay vehicle taxes. One of the misbecause of the payment of the location. Samsat Pekalongan Regency has tried to overcome the factor by candling a point of payment, spread 13 points outlets, and cooperating with Bumdes so that the community still performs the tax obligation

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The 1st International Conference on Islamic Economics (ICIE) 2024

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