The Influence Of Tax Knowledge, Taxpayer Awareness, Tax Sanctions And Love Of Money On Motor Vehicle Taxpayer Compliance

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ABSTRACT

This study aims to look at the effect of tax knowledge, taxpayer awareness, tax sanctions and love of money on motor vehicle taxpayer compliance in the village of guru agung II, north kaur sub-district, kaur district, Bengkulu. This study uses quantitative methods of primary data, data collection methods using questionnaires. The population in this study were taxpayers in guru agung II village, totaling 173 households. This study uses purposive sampling technique. The sample in this study amounted to 173 samples, where the entire population was sampled. The data analysis technique used SPSS 26 (Statistical Product & Services Solution). The results showed that tax knowledge has no significant effect on motor vehicle taxpayer compliance. Taxpayer awareness has a positive and significant effect on motor vehicle taxpayer compliance. Tax sanctions have no significant effect on motor vehicle taxpayer compliance. Love of money has a positive and significant effect on motor vehicle taxpayer compliance. Tax Knowledge, Taxpayer Awareness, Tax Sanctions and Love Of Money have a positive and significant effect together on Motorized Vehicle Taxpayer Compliance.

INTRODUCTION

Indonesia is a developing country that requires large revenues to finance national development, including infrastructure, in order to improve people's welfare. Tax is one of the largest sources of revenue in the country, so the government pays special attention to the tax sector Rismauli *et al*., (2023). This tax is used to maximize state profits in achieving welfare. According to Lestari & Sofie, (2023) Therefore, the government needs to increase local revenue sources, such as motor vehicle taxes.

Based on the Decree of the Minister of Finance Number: 544 / KMK.04 / 2000, tax compliance is defined as the actions of taxpayers in fulfilling their tax obligations in accordance with the laws and regulations implementing taxation in force in a country. Meanwhile, compliance with paying motorized vehicle tax is the accuracy of payments made by individuals or entities that own and / or control motorized vehicles (Prasetyo, 2020).

Theory of Planned Behavior (TPB) developed by Ajzan, (1991) explains that behavior is influenced by intention, which is determined by attitudes towards behavior, subjective norms, and perceived control over behavior (Alting et al., 2021). This theory is also related to taxpayer behavior which is influenced by internal factors such as tax knowledge, tax awareness, tax sanctions and love of money which affect a person's ability to make decisions. In addition, taxpayer behavior is also influenced by external factors, such as pressure or warnings from local governments to pay taxes on time ('Kartika sari, 2024). In other words, the attitudes and actions of taxpayers are strongly influenced by their individual behavior.

Table 1 The level of compliance of motorized vehicle taxpayers at the Kaur Regency Samsat Office

Year	Number Of Motor Vehicle Taxpayers (a)	The Amount Of Motor Awareness Paid Off (b)	Compliance $\frac{b}{a} x 100\%$
2020	13.763	8.670	62,99%
2021	15.858	9.535	60,12%
2022	17.774	9.830	55,30%
2023	18.081	10.055	55,61%

Source: Kaur Regency Samsat Office (2024)

Based on the above phenomenon, the compliance of motor vehicle taxpayers has decreased every year, in 2020 it was 62.99% then decreased in 2021 by 60.12% until in 2023 it was 55.61%. Things like this can occur due to various factors, namely the nature or behavior of the taxpayer itself, long queues and bureaucratic processes at the Samsat office, inadequate services, and long distances from home to the Samsat office, thus reducing the motivation to pay Motor Vehicle Tax.

So, there are quite a lot of factors that cause taxpayers not to be motivated to pay taxes. Therefore, it is important to educate the public about the importance of paying taxes, one of which is to support regional development. The number of motorized vehicles increases significantly every year, triggered by the high mobility of people in living their daily lives. In addition, the increasing population growth has also led to the high consumption of motorized vehicles. This situation makes vehicle tax the most potential source of local revenue Hutabarat & Nasution, (2022). Here are some things that need to be educated to the public such as tax knowledge, taxpayer awareness, tax sanctions and love of money.

Taxpayer knowledge includes all tax-related information that can be used to take action, draw conclusions, and design certain strategies in fulfilling payment rights and tax obligations Fendisty, (2021). Based on the results of research by Alting et al., (2021) and Hutabarat dkk, (2022) tax knowledge has no influence on motor vehicle taxpayer compliance. This is different from the research of Prastika et al., (2022) and Fendisty, (2021) tax knowledge has a positive effect on motor vehicle taxpayer compliance.

Awareness refers to a state of understanding or knowing something. In this context, taxpayer awareness means a situation where taxpayers understand their tax rights and obligations. Taxpayers' understanding of the importance of the tax sector as a source of state financing is

needed to increase tax compliance (Jelanti et al., 2024). Based on research by Meutiaa et al., (2021) and Hanvanse dkk, (2022) that taxpayer awareness has no direct effect on taxpayer compliance. Meanwhile, according to Isnaini dkk, (2021) and Hutabarat dkk, (2022) taxpayer awareness has a positive and significant effect on taxpayer compliance.

Tax sanctions serve as a guarantee of compliance with tax regulations. Thus, these sanctions are a means to prevent taxpayers from violating tax regulations (Putri & Junaidi, 2023). Prastika et al., (2022) and Aini et al., (2023) revealed that tax sanctions have no significant effect on taxpayer compliance. Meanwhile, according to Alting et al., (2021) and Deseverians, (2023) that tax sanctions have a positive effect on taxpayer compliance. And, according to Meutia et al., (2021) tax sanctions have a significant effect on taxpayer compliance.

Love of money is the feeling of someone who highly values his money, so that all his actions are focused on money Susanti, (2022). Love of money can lead to taxpayer intentions to commit tax fraud, either by avoiding tax payments or reporting inaccurate tax amounts Purwanti & Herawati, (2020). According to Jelanti et al., (2024) and Putri et al.,(2022) love of money has an influence on taxpayer compliance. Meanwhile, according to Harfiani et al., (2023) and Purwanti dkk, (2020) which states that love of money has a negative effect on taxpayer compliance.

LITERATURE REVIEW

Tax Compliance Theory

Tax compliance is defined as the process in which taxpayers report all tax liabilities by accurately determining all income, and have paid their tax obligations correctly based on applicable tax laws and regulations. Taxpayers are compliant if the tax law responds to taxes, the calculation of tax liabilities is correct, tax refund compensation, and proper reporting based on the correct payment of tax liabilities (Anggraini, 2021).

Theory Of Planned Behavior (TPB)

Theory of Planned Behavior (TPB) yang dikembangkan oleh Ajzan, (1991) menjelaskan bahwa perilaku dipengaruhi oleh niat, yang ditentukan oleh sikap terhadap perilaku, norma subjektif, dan kontrol yang dirasakan atas perilaku. Dalam konteks ini, perilaku ketidakpatuhan wajib pajak sangat dipengaruhi oleh faktor-faktor seperti sikap, norma subjektif, dan kontrol perilaku yang dirasakan. Perilaku yang ditunjukkan individu berakar pada niat untuk melakukannya. Teori ini juga relevan untuk memahami perilaku wajib pajak dalam memenuhi kewajiban perpajakannya, dimana sebelum bertindak, individu mempunyai keyakinan terhadap konsekuensi dari tindakannya (Alting et al., 2021).

Fiscal Psychology Theory

The Fiscal Psychology Theory explains why taxpayers are less motivated to pay taxes, by linking public perceptions of government and the lack of tangible benefits perceived from paying taxes. Understanding the fiscal psychology between taxpayers and the government is key to improving compliance. Therefore, analyzing fiscal psychology, which includes rights and obligations, is important to improve compliance (Devi, 2021).

Social Exchange Theory

Social exchange theory was developed by John Thibaut and Harold Kelley (1959). Social exchange theory explains how to evaluate relationships with others. Like trading, we always consider benefits and costs. We calculate how much we gain, either in the form of money or feelings of pleasure and satisfaction, and then subtract the sacrifices we have made, such as time, effort, or even money (Annisa Nur, 2020). If the benefits outweigh the costs, we will find the relationship valuable and will tend to stay. Conversely, if the costs outweigh the benefits, we may end the relationship (Monge & Contractor, 2003).

Agency Theory

Based on agency theory in 1976 developed by Jensen and Meckling, agency theory in Fahira et al., (2024) describes the relationship between the party who gives authority (principal) and the party who receives authority (agent). The agent acts on behalf of the principal, is responsible for the assigned tasks, and has the authority to make decisions. This relationship is governed by a contract.

Taxpayer Compliance

According to Fendisty, (2021) Tax compliance can be defined as a situation where taxpayers fulfill all their tax obligations and exercise their taxation rights. There are two main approaches to improving tax compliance through tax administration, namely:
a. Develop programs and activities that can increase awareness and encourage voluntary compliance of taxpayers.
b. Improving services to taxpayers who are already compliant, with the aim of maintaining and encouraging increased compliance, through programs or activities that address non-compliance.

Tax Knowledge

Taxpayer knowledge is information about taxpayers including everything related to taxation, which can be used to take action, conclude something, and plan certain strategies in order to fulfill payment rights and tax obligations (Fendisty, 2021). According to Nisa, (2023) If the taxpayer's knowledge is low, then his compliance with tax regulations also tends to be low. Even if taxpayers do not intend to ignore their obligations, they may not be able to fulfill them due to a lack of understanding of tax laws and procedures.

Taxpayer Awereness

Awareness refers to a state of understanding or knowledge. In this context, taxpayer awareness is a condition where taxpayers understand their tax rights and obligations. Taxpayers' understanding of the importance of the role of the tax sector as a source of state funding is needed to increase compliance (Jelanti et al., 2024) .

Tax Sanctions

Tax sanctions serve as a guarantee of compliance with tax regulations. Thus, these sanctions are a means to prevent taxpayers from violating tax regulations (Putri & Junaidi, 2023). Tax sanctions are something that is highly avoided by taxpayers, but in reality there are still many taxpayers who are subject to these sanctions (Rismauli et al., 2023). Many of them do not realize that they often repeat the same mistakes in fulfilling their tax obligations. In tax law, there are two types of tax sanctions, namely administrative sanctions and criminal sanctions (Fardhan Ikhsan dkk, 2022).

Love Of Money

Love of money is the feeling of a person who highly values his money, so that all his actions are focused on money. Money is a major necessity in life, because most of today's needs and desires are achieved through income obtained from money transactions (Susanti, 2022). In general, money is an object that is accepted by the wider community as a means of measuring value, making transactions, and paying for goods or services, and serves as a means of storing wealth (Putri et al., 2022).

Conceptual Framework

Figure 1 Conceptual Framework
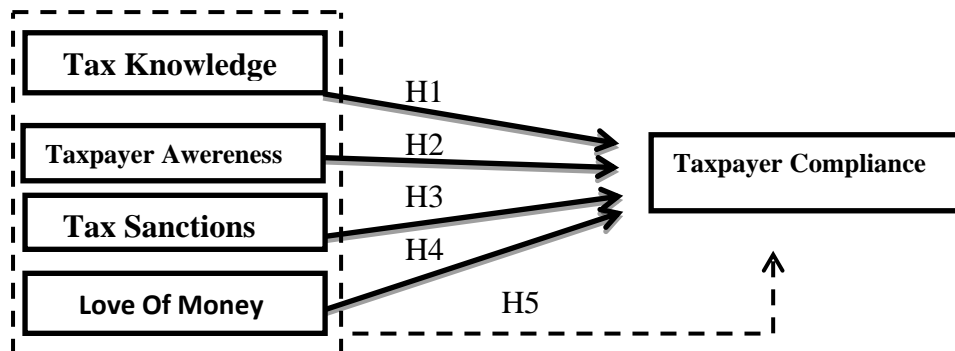
Hypothesis Development

The Influence of Tax Knowledge on Motor Vehicle Taxpayer Compliance

The Fiscal Psychology Theory explains taxpayers' lack of motivation to fulfill their obligations due to negative perceptions of the government and the lack of perceived benefits from paying taxes (Devi, 2021). Understanding the psychological relationship between taxpayers and the government is important to improve tax compliance. In addition, taxpayers' knowledge of taxation is needed to plan strategies to fulfill their rights and obligations Fendisty, (2021). Based on the results of research by Alting et al., (2021) and Hutabarat dkk, (2022) tax knowledge has no influence on motor vehicle taxpayer compliance. This is different from the research of Prastika et al., (2022) and Fendisty, (2021) tax knowledge has a positive effect on motor vehicle taxpayer compliance.

H1 : Taxpayer Knowledge Affects Motor Vehicle Taxpayer Compliance

The Influence of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance

Social exchange theory reveals that evaluating relationships with others is similar to trading, where we consider the benefits and costs obtained, both financially and emotionally (Annisa Nur, 2020). In addition, taxpayer awareness develops naturally, allowing individuals to understand taxes without coercion from other parties (Jelanti et al., 2024). Based on research by Meutiaa et al., (2021) and Hanvanse dkk, (2022) that taxpayer awareness has no direct effect on taxpayer compliance. Meanwhile, according to Isnaini dkk, (2021) and Hutabarat dkk, (2022) taxpayer awareness has a positive and significant effect on taxpayer compliance.

H2 : Taxpayer Awareness Affects Motor Vehicle Taxpayer Compliance

The Influence of Tax Witnesses on Motor Vehicle Taxpayer Compliance

Tax Compliance Theory is defined as the process by which taxpayers accurately report and pay tax obligations in accordance with applicable laws (Anggraini, 2021). Taxpayers are considered compliant if the calculation and reporting of tax obligations are carried out correctly. Tax sanctions are applied to respond to non-compliance, with the hope of encouraging taxpayers to fulfill tax obligations and increase the level of compliance (Fendisty, 2021). Prastika et al., (2022) and Aini et al., (2023) revealed that tax sanctions have no significant effect on taxpayer compliance. Meanwhile, according to Alting et al., (2021) and Deseverians, (2023) that tax sanctions have a positive effect on taxpayer compliance. And, according to Meutia et al., (2021) tax sanctions have a significant effect on taxpayer compliance.

H3 : Tax Sanctions Affect Motor Vehicle Taxpayer Compliance

The Influence of Love of Money on Motor Vehicle Tax Compliance

The Theory of Planned Behavior (TPB) explains that a person's intention affects behavior, which is influenced by attitudes, subjective norms, and perceived control. In the context of taxpayer non-compliance, this behavior is influenced by these factors (Alting et al., 2021). Individuals act based on their intentions and beliefs about the consequences of their actions. In addition, the love of money attitude encourages a person to accumulate money by reducing expenses, including paying taxes Purwanti & Herawati, (2020). According to Jelanti et al., (2024) and Putri et al.,(2022) love of money has an influence on taxpayer compliance. Meanwhile, according to Harfiani et al., (2023) and Purwanti dkk, (2020) which states that love of money has a negative effect on taxpayer compliance.

H4 : Love of money affects the compliance of motor vehicle taxpayers

The Influence of Tax Knowledge, Taxpayer Awareness, Tax Sanctions and Love of Money on Motor Vehicle Taxpayer Compliance

Motor vehicle taxpayer compliance is influenced by various interrelated factors. This research hypothesis suggests that there is a positive influence from tax knowledge, tax awareness, and sanction enforcement, as well as a negative influence from the tendency to prioritize personal gain (love of money). Improving compliance requires a holistic approach that includes public education, outreach, and effective law enforcement. Based on the description above, the research hypothesis is formulated as follows:

H5 : Tax Knowledge, Taxpayer Awareness, Tax Sanctions and Love Of Money affect Motor Vehicle Taxpayer Compliance.

METHODS

This research uses quantitative methods that present data in the form of numbers. The data source used is primary data conducted by distributing questionnaires directly to the people of Guru Agung 2 Village, North Kaur District, Kaur Regency. The data collected was then analyzed using the SPSS (Statistical Product & Service Solutions) application, which is software used to analyze data and perform statistical calculations.

The sample in this study amounted to 173 samples, where the entire population was sampled The taxpayer criteria in question are taxpayers who own motorized vehicles. The method applied is a survey, by distributing questionnaires to all sample members, namely 173 samples. Respondents will provide responses measured using a five-point Likert Scale: Strongly Disagree (1), Disagree (2), Neutral (3), Agree (4), and Strongly Agree (5).

RESULTS

Descriptive Statistical Test
Table 2 Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Knowledge	173	16	30	24.40	3.019
Taxpayer Awereness	173	6	20	16.49	2.374
Tax Sanctions	173	7	30	24.80	2.755
Love Of Money	173	21	50	40.68	4.768
Taxpayer Compliance	173	4	20	16.32	2.515
Valid N (listwise)	173				

Sourcer:Outpt SPSS 26

From the analysis of the description of table 4.3 through 173 respondents, it produces the following explanation:

1. Respondents have answered the tax knowledge variable has a minimum answer value of 16, a maximum value of 30, an average value of 24.40 and a standard deviation value of 3.019. From this value, it provides an explanation that respondents tend to give agreeing answers to the questionnaire in relation to tax knowledge.
2. Respondents have answered the taxpayer awareness variable has a minimum answer value of 6, a maximum value of 20, an average value of 16.49 and a standard deviation value of 2.374. From this value, it provides an explanation that respondents tend to give agreed answers to the questionnaire in relation to taxpayer awareness.
3. Respondents have answered the tax sanction variable has a minimum answer value of 7, a maximum value of 30, an average value of 24.80 and a standard deviation value of 2.755. From this value, it provides an explanation that respondents tend to give agreeing answers to the questionnaire in relation to tax sanctions.
4. Respondents have answered the variable love of money has a minimum answer value of 21, a maximum value of 50, an average value of 40.68 and a standard deviation value of 4.768. From this value, it provides an explanation that respondents tend to give agreed answers to the questionnaire in relation to love of money.
5. Respondents have answered the variable motor vehicle taxpayer compliance has a minimum answer value of 4, a maximum value of 20, an average value of 16.32 and a standard deviation value of 2.515. From this value, it provides an explanation that respondents tend to give agreed answers to the questionnaire in relation to motor vehicle taxpayer compliance.

Validity Test
Table 3 Validity Test Results

Variable	Item	R Count	R Table	P-value	Ket
Tax Knowledge	PP1	0,510	0,148	000	Valid
	PP2	0,805	0,148	000	Valid
	PP3	0,805	0,148	000	Valid
	PP4	0,549	0,148	000	Valid
	PP5	0,233	0,148	002	Valid
	PP6	0,500	0,148	000	Valid
Taxpayer Awereness	KWP1	0,548	0,148	000	Valid
	KWP2	0,717	0,148	000	Valid
	KWP3	0,742	0,148	000	Valid
	KWP4	0,723	0,148	000	Valid
Tax Sanctions	SP1	0,624	0,148	000	Valid
	SP2	0,618	0,148	000	Valid
	SP3	0,557	0,148	000	Valid
	SP4	0,550	0,148	000	Valid
	SP5	0,620	0,148	000	Valid
	SP6	0,610	0,148	000	Valid
Love Of Money	LOM1	0,550	0,148	000	Valid
	LOM2	0,390	0,148	000	Valid
	LOM3	0,614	0,148	000	Valid
	LOM4	0,672	0,148	000	Valid
	LOM5	0,655	0,148	000	Valid
	LOM6	0,613	0,148	000	Valid
	LOM7	0,346	0,148	000	Valid
	LOM8	0,532	0,148	000	Valid

	LOM9	0,610	0,148	000	Valid
	LOM10	0,596	0,148	000	Valid
Motor Vehicle Tax Compliance	KWP1	0,711	0,148	000	Valid
	KWP2	0,749	0,148	000	Valid
	KWP3	0,753	0,148	000	Valid
	KWP4	0,689	0,148	000	Valid

Sourcer:Outpt SPSS 26

Judging from table 3, it is known that all questionnaire items are said to be valid and can be used in hypothesis testing because the p-value <0.05, and r-count> 0.148, so the acquisition of data has the ability to become a measure of the accuracy of the measurement instrument in the implementation of its function.

Reliability Test
Table 4 Raliability Test Results

No	Variable	Koef.*Alpha cronbach's*	Critical Value	Ket
1	Tax Knowledge	0,603	0,60	Reliabel
2	Taxpayer Awereness	0,622	0,60	Reliabel
3	Tax Sanctions	0,629	0,60	Reliabel
4	Love Of Money	0,756	0,60	Reliabel
5	Taxpayer Compliance	0,697	0,60	Reliabel

Sourcer:Outpt SPSS 26

Judging from table 4 above, the results of the reliability test can be seen that the Cronbach alpha coefficient value for each variable value is> 0.60, so it can be concluded that all questions in the variable are declared reliable.

Normality Test
Table 5 Normality Test Results

		Unstandardized Residual
N		173
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.90993970
Most Extreme Differences	Absolute	.040
	Positive	.040
	Negative	-.040
Test Statistic		.040
Asymp. Sig. (2-tailed)		.200[c,d]

Sourcer:Outpt SPSS 26

Based on the analysis of table 5 above, the significant value of Kolmogorov-smirnow shows 200, which means the value is greater than 0.05, so the data is normally distributed.

Multicollinearity Test
Table 6 Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	Tax Knowledge	.180	5.545
	Taxpayer Awereness	.125	8.015
	Tax Sanctions	.580	1.725
	Love Of Money	.245	4.084

Sourcer:Outpt SPSS 26

Based on the analysis of table 6 above, the VIF value generated has a value below 10 and a Tolerance value above 0.10 as shown by the test results in this study in table 6. The highest VIF value is 580, which is greater than 0.10 because these numbers indicate that there is no multicollinearity and this equation can be used.

Heteroscedasticity Test
Table 7 Heteroscedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.171	.451		4.818	.000
	Tax Knowledge	-.025	.033	-.132	-.765	.445
	Taxpayer Awereness	.011	.050	.048	.230	.818
	Tax Sanctions	.011	.020	.054	.563	.574
	Love Of Money	-.033	.018	-.272	-1.838	.068

Sourcer:Outpt SPSS 26

Based on the results of the analysis of table 7, the heterocysticity test using the Glejser test, the significant results of the independent variables show that all variables have a significant value of more than 0.05, so it is concluded that there are no symptoms of heterocysticity or pass the heterocysticity test.

Determination Test
Table 8 Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.932ᵃ	.869	.866	.921	1.810

Sourcer:Outpt SPSS 26

Based on the results of the analysis table 8 shows the Adjusted R Square number of 0.866. So that with this value it can be explained by the value of 86.6% Motor Vehicle Taxpayer Compliance can be explained by the four dependent variables in the form of Tax Knowledge, Taxpayer awareness, Tax Sanctions, and Love Of Money. While the remaining 13.4% is explained by other factors.

Pertial Test
Table 9 Pertial Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.550	.757		-2.047	.042
	Tax Knowledge	-.027	.055	-.032	-.484	.629
	Taxpayer Awereness	.655	.084	.619	7.828	.000
	Tax Sanctions	-.018	.033	-.019	-.526	.600
	Love Of Money	.200	.030	.380	6.730	.000

Sourcer:Outpt SPSS 26

Based on the results of the analysis of table 9 above, it can be seen that:

1. Tax Knowledge (X1) has a t value of -0.484 with a significance value of 0.629 and a significance level of 0.05 (5%). Furthermore, Tax Knowledge does not have a significant influence on Motor Vehicle Taxpayer Compliance. This is indicated by a significance of 0.629 which is greater than 0.05. So it can be concluded that the first hypothesis is rejected or not supported.

2. Taxpayer Awareness (X2) has a t value of 7.828 with a significance value of 0.000 and a significance level of 0.05 (5%). Furthermore, Taxpayer Awareness has a significant influence on Motor Vehicle Taxpayer Compliance. This is indicated by a significance of 0.000 which is smaller than 0.05. So it can be concluded that the second hypothesis is accepted or supported.

3. Tax Sanctions (X3) has a t value of -0.526 with a significance value of 0.600 and a significance level of 0.05 (5%). Furthermore, Tax Sanctions do not have a significant influence on Motor Vehicle Taxpayer Compliance. This is indicated by a significance of 0.600 which is greater than 0.05. So it can be concluded that the third hypothesis is rejected or not supported.

4. Love Of Money (X4) has a t value of 6.730 with a significance value of 0.000 and a significance level of 0.05 (5%). Furthermore, Taxpayer Awareness has a significant influence on Motor Vehicle Taxpayer Compliance. This is indicated by a significance of 0.000 which is smaller than 0.05. So it can be concluded that the fourth hypothesis is accepted or supported.

Simultaneous Test
Table 10 Simultaneous Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	945.459	4	236.365	278.829	.000[b]
	Residual	142.414	168	.848		
	Total	1087.873	172			

Sourcer:Outpt SPSS 26

Based on the results of the analysis of table 10 above, hypothesis testing (F test) amounted to 278,829 and obtained a simultaneous regression model significance value of 0.000. this value is smaller than the significance value of 0.05%. it can be concluded that the independent variables of Tax Knowledge, Taxpayer Awareness, Tax Sanctions and Love Of Money have an effect on Motorized Vehicle Taxpayer Compliance.

Reporting Research Results
The Influence Of Tax Knowledge On Motorized Taxpayer Compliance
Fiscal psychology theory states that taxpayer trust is built through government transparency and accountability in the management of tax funds. When taxpayers see the use of

taxes for beneficial public services, they are more motivated to comply. Conversely, lack of knowledge and transparency can lead to distrust and perceptions of injustice, which reduce compliance (Farida & Irawati, 2023). Knowledge of the tax system plays an important role in creating positive perceptions. However, research shows that tax knowledge has no significant effect on motor vehicle taxpayer compliance, indicating a lack of motivation and perceived benefits from tax payments. This research is in line with research (Alting et al., 2021), (Hutabarat & Nasution, 2022) which states that tax knowledge has no influence on motor vehicle taxpayer compliance.

The Influence Of Taxpayer Awareness On Motorized Vehicle Taxpayer Compliance

Social exchange theory, rooted in classical economics, explains the dynamics of human relationships by emphasizing rationality and calculation in social interactions, where individuals tend to choose interactions that provide rewards and avoid those with costs. A relationship is considered positive if the rewards outweigh the costs (Lo, 2023). Research shows that taxpayer awareness has a positive effect on tax compliance, where taxpayers feel motivated to comply if they perceive benefits proportional to their contributions, creating a reciprocal relationship influenced by perceptions of fairness and benefits from the government. The results of this study support the research of (Isnaini & Karim, 2021), (Hutabarat & Nasution, 2022) taxpayer awareness has a positive and significant effect on taxpayer compliance.

The Influence Of Tax Sanctions On YMotorized Taxpayer Compliance

Tax Compliance Theory explains why individuals comply with tax regulations from a moral and legal perspective. Tax compliance is considered a moral and legal responsibility that is important for nation building (Kunarti, 2019). Research shows that tax sanctions have a negative and significant effect on compliance, serving as an instrument to create a deterrent effect. However, the effectiveness of sanctions depends not only on their severity, but also on the perception of fairness and the relationship between the government and the taxpayer. Although sanctions exist, they do not always have an effect on taxpayer compliance. The results of this study support the research of (Prastika et al., 2022) Tax sanctions have no significant effect on taxpayer compliance, this study is in line with the research of (Aini et al., 2023) tax sanctions have no significant effect on taxpayer compliance.

The Influence Of Love Money On Tax Compliance Of Motorized TVehicle Taxplayer

Based on the Theory of Planned Behavior (TPB), behavior is influenced by intentions which are determined by attitudes, subjective norms, and perceived control. In the context of taxpayer non-compliance, these factors are very influential. Individuals' intentions to act are rooted in beliefs about the consequences of their actions (Alting et al., 2021). Research shows that the "love of money" variable has a positive and significant effect on taxpayer compliance; individuals who love money may tend to avoid taxes for personal gain, but can also be motivated to comply to preserve wealth and avoid legal sanctions. The results of this study support the research of (Jelanti et al., 2024) and (Putri et al., 2022) love of money has an influence on taxpayer compliance.

The Influence Of Tax Knowledge, Taxpayer Awareness, Tax Sanctions And Tax Love Of Money Motorized Taxpayer Compliance

Based on the explanation of the hypothesis testing (F test) of 278,829 and the simultaneous regression model significance value of 0.000 is obtained. this value is smaller than the significance value of 0.05%. it can be concluded that the independent variables of Tax Knowledge, Taxpayer Awareness, Tax Sanctions and Love Of Money have an effect on Motorized Vehicle Taxpayer Compliance.Motor vehicle taxpayer compliance is influenced by various interrelated factors. This research hypothesis suggests that there is an influence of taxation

knowledge, tax awareness, and enforcement of sanctions, as well as a negative influence of the tendency to prioritize personal gain (love of money). Improving compliance requires a holistic approach that includes public education, outreach, and effective law enforcement.

CONCLUSION

I Based on the results of the research and discussion described in the previous chapter, the conclusions drawn from this study are as follows:

1. Tax knowledge has no effect on motor vehicle taxpayer compliance. So that the high and low level of one's tax knowledge does not affect taxpayer compliance.
2. Taxpayer awareness has an influence on motor vehicle taxpayer compliance. That is, if a person's taxpayer awareness is high, it means that his taxpayer compliance is also high.
3. Tax sanctions have no effect on motor vehicle taxpayer compliance. So that even though the tax sanctions are high, it does not make some people obedient to their obligations.
4. Love of money has an influence on motor vehicle taxpayer compliance. This means that the higher a person's love of money, the more obedient someone is to their obligations.
5. Tax knowledge, taxpayer awareness, tax sanctions and love of money have a joint effect on motor vehicle taxpayer compliance. This means that tax knowledge, taxpayer awareness, tax sanctions and love of money are interrelated with each other so that someone complies with their obligations.

LIMITATION

1. In an effort to provide guidance to individuals regarding their obligations in fulfilling their taxation, Samsat should provide information and socialization to the public about the importance of paying taxes, so that people know the benefits of taxes for their area
2. It is recommended for further research to use other variables with potential influence on taxpayer compliance outside the variables of tax knowledge, taxpayer awareness, tax sanctions, and love of money.
3. For future researchers, they want to change the location of the researcher so that they can see whether in other locations taxpayers are more obedient to pay taxes or vice versa. is always better to identify and acknowledge shortcomings of your work, rather than to leave them pointed out to your by your dissertation assessor. While discussing your research limitations, don't just provide the list and description of shortcomings of your work. It is also important for you to explain how these limitations have impacted your research findings.

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