The Influence of the Tax Whitening Program and Tax Knowledge on Motor Vehicle Taxpayer Compliance with Taxpayer Awareness as a Moderating Variable

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Abstract— Taxes have a very important role in economic development in Indonesia because taxes are the main source of state revenue. Compliance with paying taxes is very important to increase state revenue. This research aims to determine the influence of tax whitening programs, tax knowledge on motor vehicle taxpayer compliance with taxpayer awareness as a moderating variable. This research uses a causal method with a quantitative approach. The sample for this research was 100 motor vehicle taxpayer respondents registered at the Bekasi City SAMSAT office who were determined using the Slovin formula with the purposive sampling technique. The data analysis technique used is descriptive statistical analysis and moderated regression analysis with the SmartPLS 4.0 application which is used to test the hypothesis. The results of this study show that has no effect on taxpayer compliance, the tax whitening program has no effect on taxpayer compliance, tax knowledge has an effect on taxpayer compliance, taxpayer awareness is unable to moderate the variable on taxpayer compliance, taxpayer awareness unable to moderate the tax whitening program variable on taxpayer compliance, taxpayer awareness is unable to moderate the tax knowledge variable on taxpayer compliance.

Index Terms— tax whitening program, tax knowledge, taxpayers awareness, vehicle tax compliance.

1. Introduction

Tax is a taxpayer's contribution to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter performance) which can be directly demonstrated and which are used to pay general expenses [1] (Mardiasmo, 2018:3). Taxpayers are people who are obliged to pay taxes to the state, for example individuals include citizens, employees, civil servants, ABRI, foreigners who stay more than 183 days in Indonesia and groups or business entities [2] (Kusnanto: 2019). Based on Government Regulation of the Republic of Indonesia Number 91 of 2010. Regarding Types of Regional Taxes, taxes are divided into two, namely Central Taxes and Regional Taxes. According to Mardiasmo (2018:7) taxes according to collecting institutions can be grouped into central taxes and regional taxes. Regional taxes are taxes collected by regional governments and these taxes are used to finance regional households. According to Law no. 28 of 2009 concerning Regional Taxes and Regional Levies that 10% of motor vehicle tax proceeds are used for construction and/or maintenance of roads, capital improvements and public transportation facilities [3] (Anggoro, 2017:118).

Currently, Indonesia is one of the countries that is developing programs and development in various fields to advance people's welfare. This development process of course requires a draft revenue and expenditure set out in the Basic State Revenue and Expenditure Budget Law (APBN). APBN Tax Revenue for the 2023 fiscal year is targeted to reach IDR 2,021.2 trillion or grow 5.0% by taking into account various factors that will support the implementation of the HPP Law, improving domestic economic activity, as well as optimization efforts in terms of administration and tax compliance.

According to the Ministry of Finance of the Republic of Indonesia, in the 2023 APBN, state revenue consists of taxation of IDR 2,021.2 trillion, non-tax state revenue (PNBP) of IDR 441 trillion and grants of IDR 0.4 trillion (Ministry of Finance, 2023). From these data it can be concluded that income from taxes is the main source of income in Indonesia's state income. Factors that influence a country's tax revenue include the level of taxpayer compliance in that country [4] (Ariyanto et al., 2020). Taxpayer compliance will affect tax revenue because basically if taxpayer compliance increases, it can indirectly increase state revenue from the taxation sector [5] (Wardani & Rumiyatun, 2017). In tax collection, taxpayer compliance is very important, because if the amount of tax collected by the state does not reach the target value, it can indirectly affect and hinder the country's development.

Taxpayer compliance can be increased by reducing motor vehicle taxes. Motor vehicle tax exemption is a step taken by the government to encourage taxpayers who have long neglected to pay their vehicle tax obligations by eliminating fines for late payments during that period. Bleaching is seen as an opportunity for people to pay motor vehicle tax arrears without paying fines. This can encourage increased motor vehicle tax compliance.

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Apart from tax whitening, taxpayers' tax awareness is also an important factor. Tax awareness, especially the willingness of taxpayers to pay taxes voluntarily and on time in accordance with applicable laws and regulations. Fiscal perceptions are shaped by moral and ethical values as well as a sense of responsibility of good citizens [6] (Marcori, 2018).

Research [7] Indah Puspita Sari et al., (2022), [8] Baihaqi Ammy (2023), [9] Januar Sonya Maulani Kusasih and Nanik Kustiningsih (2023) shows that the tax whitening program has an effect on motor vehicle taxpayer compliance. However, research by [10] Deni Saputra et al., (2022), [11] Widya Sasana et al, (2021) shows that the tax whitening program has no effect on motor vehicle taxpayer compliance.

Research [12] Viva AA Kowel et al., (2019), [13] Anggi Winasari (2020), [14] Jenni Cong and Sukrisno Agoes (2019) stated that knowledge influences motor vehicle tax compliance [11] Widya Sasana et al, (2021). However, research by [15] Juwita and Said Khaerul Wasif (2020), [16] Muarif Leo (2022) states that knowledge has no effect on motor vehicle taxpayer compliance.

2. Literature Review

A. Theory of Planned Behavior

The Theory of Planned Behavior (TPB) is a development of the Theory of Reasoned Action (TRA) [17] (Fishbein & Ajzen, 1975). In the TRA it is explained that a person's intention towards behavior is formed by two main factors, namely 1. Attitude toward the behavior and; 2. subjective norms. 3.perceived behavior control.

B. Pajak

[18] According to Adrian Sutedi (2019:2) Tax is a forced levy carried out by the government on taxpayers. Tax is a taxpayer's contribution to the state treasury based on law (which can be enforced) without receiving reciprocal services (counterperformance) which can be directly demonstrated and which are used to pay general expenses (Mardiasmo, 2018:3). [19] According to Sumarsan (2017:4) Tax is a source of income from the government sector, not the result of a violation of the law, but must be implemented, based on pre-determined provisions, without receiving direct and proportional compensation, so that the government can carry out its duties. to run the government.

3. Research Methodology

This research uses a causal research design, namely research that aims to test a hypothesis about the influence of one or several independent variables (independent variables) on other variables (dependent variables). In the research there are three independent variables, namely the Tax Whitening Program (X1), Taxpayer Knowledge (X2), and the Motor Vehicle Taxpayer Compliance variable which is used as a variable (Y) which is also called the dependent variable (bound) and the moderating variable (strengthening). or weaken) or denoted by (Z) used in this research is Taxpayer Awareness as a moderating variable. The analysis techniques used in this research include

analysis of respondent characteristics, descriptive analysis, and hypothesis testing (outer model and inner model testing) using the SmartPLS 4 application.

Table 1
AVE

Konstruk	AVE	Conclusion
X1	0.612	Valid
X2	0.588	Valid
Y	0.642	Valid
Z	0.695	Valid
Z*X1	1000	Valid
Z*X2	1000	Valid

Table 2
Reliability test

Konstruk	Composite Reliability	Cronbach's Alpha	Conclusion
X1	0.875	0.873	Reliabel
X2	0.830	0.824	Realibel
Y	0.889	0.888	Realibel
Z	0.854	0.853	Realibel

Table 3
Path coefficients

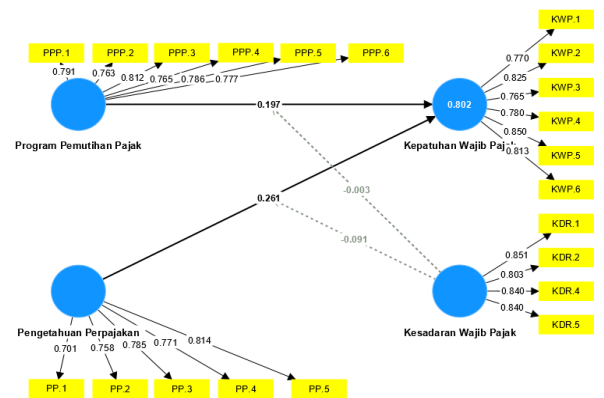|	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
X1 -> Y	0.197	0.193	0.138	1.432	0.152
X2 -> Y	0.261	0.265	0.132	1.980	0.048
X1*Z->Y	-0.003	0.001	0.089	0.037	0.970
X2*Z->Y	-0.091	-0.97	0.095	0.962	0.336

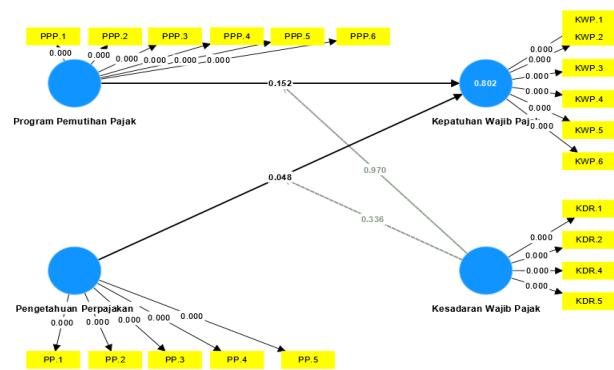Fig. 1. Outer loading output

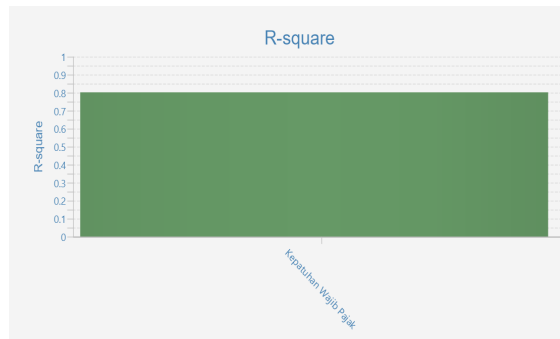Fig. 2. Path coefficient output

Fig. 3. R-Square

4. Result, Discussion and Conclusion

A. The Effect of the Tax Whitening Program on Taxpayer Compliance

The results of data processing show that the tax whitening program has no effect on motor vehicle taxpayer compliance. Due to the fact that several benefits are not received evenly by taxpayers and limited information. The tax whitening program was held during the Covid-19 pandemic when economic conditions were not improving, so the government created a tax whitening program by providing incentives for taxpayers to pay taxes in arrears. Taxpayers feel that the whitening program has no effect on taxpayers because the government provides forgiveness or incentives to taxpayers who do not comply with their tax obligations, but taxpayers who have paid taxes correctly and on time feel disadvantaged. The results of this research are consistent with previous research conducted by [10] Deni Saputra et al., (2022), [11] Widya Sasana et al, (2021) explaining that the tax whitening program has no effect on taxpayer compliance. However, it is inconsistent with research [7] Indah Puspita Sari et al., (2022), [8] Baihaqi Ammy (2023), [9] Januar Sonya Maulani Kusasih and Nanik Kustiningsih (2023) that the tax whitening program has an effect on taxpayer compliance motor vehicle.

B. The Effect of Tax Knowledge on Taxpayer Compliance

The results of data processing show that tax knowledge influences motor vehicle taxpayer compliance. Taxpayer knowledge is the ability of taxpayers to know tax regulations, both regarding tax rates based on the law that taxpayers will pay and tax benefits that will be useful for the welfare of society. Taxpayers who have good tax knowledge will know the function of motor vehicle tax which is used to finance regional development. Taxpayers who know clear information about taxes and understand tax payment procedures are more compliant in fulfilling their tax obligations. Tax knowledge has positive implications for taxpayer compliance in paying motor vehicle tax. The results of this research are supported by previous research conducted by [12] Viva AA Kowel et al., (2019), [13] Anggi Winasari (2020), [14] Jenni Cong and Sukrisno Agoes (2019) stated that knowledge influences compliance. taxpayers, the higher the level of tax knowledge, the higher the level of taxpayer compliance. However, this is not supported by research conducted by [21] Juwita and Said Khaerul Wasif (2020), [16] Muarif Leo (2022) stated that knowledge has no effect on taxpayer compliance.

C. Taxpayer Awareness Moderates Tax Whitening Programs on Taxpayer Compliance

The results of the research conducted can be stated that taxpayer awareness is unable to moderate the tax whitening program. This means that taxpayer awareness will weaken the relationship between the tax whitening program and taxpayer compliance. With the existence of the tax whitening program, taxpayers should receive benefits from reducing the tax burden owed but the implementation has been less successful due to the lack of broad and in-depth information to taxpayers and the lack of equal distribution of tax whitening quotas to taxpayers. These results support the existence of a tax whitening program that took place in 2020 from January to December, but the program underwent changes which were only extended from July to December 2023, this caused respondents to become less active in increasing tax compliance. The results of this research are supported by previous research conducted by [22] Ardila et al (2023) that taxpayer awareness actually weakens the relationship between tax whitening programs and taxpayer compliance. This explains that taxpayers who consciously have motor vehicle tax fines do not get benefits from the program.

D. Taxpayer Awareness Moderates Tax Knowledge on Taxpayer Compliance

The results of the research that has been conducted show that taxpayer awareness is unable to moderate tax knowledge on taxpayer compliance. Taxpayer awareness weakens the relationship between tax knowledge and taxpayer compliance. Insufficient tax knowledge will have a negative impact on taxpayers to increase their tax compliance. In terms of awareness, taxpayers already know the rights and obligations that must be carried out as taxpayers, but the knowledge of taxpayers themselves is not enough to increase tax compliance. These results support the presence of respondents in this study who dominate the age range 17 – 25 years with 71% so that the respondents think that taxpayer awareness at this age does not really feel that tax compliance is important and the tax knowledge possessed by these respondents depending a little due to lack of experience in the field of taxation when compared to respondents who are more than 25 years old. The results of this research are supported by previous research conducted by [20] Zaikin et al (2023) that taxpayer awareness is not able to mediate the tax knowledge variable on taxpayer compliance. This research explains that the amount of income influences the tax deposit that must be paid and awareness is not the main factors that influence compliance in paying taxes.

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