



The Effect of Tax Relaxation, Tax Sanctions, and Gender on Two-Wheeled Motorized Vehicle Taxpayer Compliance at UPPD Samsat Banjarmasin II

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ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh relaksasi pajak, sanksi perpajakan, dan gender terhadap kepatuhan wajib pajak kendaraan bermotor roda dua di UPPD Samsat Banjarmasin II. Penelitian kuantitatif ini menggunakan metode pengumpulan data kuesioner. Responden yang dipilih sebanyak 70 wajib pajak kendaraan bermotor roda dua yang terdaftar di UPPD Samsat Banjarmasin II. Pengujian hipotesis dalam penelitian ini menggunakan analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa sanksi perpajakan berpengaruh terhadap kepatuhan wajib pajak kendaraan bermotor roda dua di UPPD Samsat Banjarmasin II. Sementara itu, relaksasi pajak dan gender tidak berpengaruh terhadap kepatuhan wajib pajak kendaraan bermotor roda dua di UPPD Samsat Banjarmasin II. Selain itu, tidak terdapat perbedaan kepatuhan wajib pajak kendaraan bermotor roda dua berdasarkan gender.

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This research aims to empirically test the effect of tax relaxation, tax sanctions, and gender on taxpayer compliance for two-wheeled motorized vehicles at UPPD Samsat Banjarmasin II. This quantitative research employs questionnaire as data collection method. Further, 70 two-wheeled motor vehicle taxpayer registered with UPPD Samsat Banjarmasin II are chosen as the respondents. The hypothesis testing in this research uses multiple linear regression analysis. The results of this research show that tax sanctions have an effect on taxpayer compliance for two-wheeled motorized vehicles at UPPD Samsat Banjarmasin II. Meanwhile, tax relaxation and gender have no effect on taxpayer compliance for two-wheeled motorized vehicles at UPPD Samsat Banjarmasin II. Moreover, there is no differences in vehicle taxpayer compliance motorized two-wheelers based on gender.

1. INTRODUCTION

Law Number 28 Year 2007 article 1 tax is a mandatory contribution to the state owed by individuals or entities that are compelling based on the law, without getting a direct reward and used for state purposes for the greatest prosperity of the people. In the State Budget, the tax element is included as a source of state revenue and is the main source of state revenue. Types of taxes based on the collecting institution include central taxes and local taxes. Motor vehicle tax is a taxable motor vehicle that is owned and used. However, the number of motor vehicle taxpayers does not guarantee the compliance of motor vehicle taxpayers in fulfilling their obligations to pay taxes.

The South Kalimantan provincial government provides a 50% discount on motor vehicle tax payments under 2021 along with the elimination of tax fines. According to Safrizal ZA, Acting Governor of South Kalimantan, Motor Vehicle Tax arrears reached IDR 790 billion. It was conveyed that there are several reasons for taxpayers to make arrears due to lost or severely damaged vehicles and no longer used, vehicles that are withdrawn by the financing party so that they are recorded at the samsat, and the dominating factor is that people do not have the money to pay taxes. (<https://diskominfo.kalselprov.go.id>).

The relaxation of the Motor Vehicle Tax obligation relief program from the South Kalimantan provincial government has reached IDR 131 billion and the Motor Vehicle Title Transfer of more than IDR 86.6 billion, data collected by the South Kalimantan Regional Revenue Agency from July 1 to August 16, 2023. Head of Bapenda Kalsel, Subhan Nor Yaumil, said the realization had reached half of the targeted IDR 350 billion. (Banjarmasinpost.co.id)

Based on the existing phenomenon, it can be stated that local revenue from the PKB sector has increased and even exceeded the target of the South Kalimantan regional government, where taxpayer compliance is influenced by one of the South Kalimantan regional government programs, namely tax relaxation which helps ease the community in fulfilling their obligations as motor vehicle taxpayers.

The Head of South Kalimantan Bapenda Subhan Nor Yaumil, states that the relaxation of the motor vehicle taxpayer relief program has reached half of the target implemented from July 1 to August 16, 2023, in addition, the gender variable will be tested differently to find out which is more obedient between men and women to PKB taxpayer compliance. This research was conducted at UPPD Samsat Banjarmasin II because it has the largest number of two-wheeled motorized vehicle taxpayers around 64.31% of the total two-wheeled PKB taxpayers in South Kalimantan and is one of the largest contributors to PKB revenue of around 20% of total PKB revenue in South Kalimantan. Based on the background and existing phenomena, the focus of this research is first, how does tax relaxation affect the compliance of motor vehicle taxpayers at UPPD Samsat Banjarmasin II, second, how does tax sanctions affect the compliance of motor vehicle taxpayers at UPPD Samsat Banjarmasin II, third, how does gender affect the compliance of motor vehicle taxpayers at UPPD Samsat Banjarmasin II, fourth, is there a difference between men and women on the compliance of motor vehicle taxpayers at UPPD Samsat Banjarmasin II.

The rest of the paper is structured as follows. Part 2 theoretical framework and research hypotheses, part 3 outlines the methodology, part 4 describes the data and results of the study, and part 5 concludes.

2. THEORETICAL FRAMEWORK AND RESEARCH HYPOTHESIS

Taxpayer compliance is a behavior where taxpayers fulfill all tax obligations and exercise their taxation rights. Taxpayer compliance is very helpful for the government in

increasing regional or state revenue. Ilhamsyah's research (2016) States that compliance with taxpayers is the key to increasing revenue from the motor vehicle tax sector. Several factors influence taxpayer compliance in fulfilling their obligations, namely Tax Relaxation, Tax Sanctions, and Gender.

Tax relaxation is a leeway for taxpayers in fulfilling their obligations. The tax relaxation

policy has a positive impact on taxpayer compliance and South Kalimantan's local revenue, as stated by Subhan Nor Yaumil, Head of the South Kalimantan Regional Revenue Agency, this relaxation policy makes people enthusiastic about paying high motor vehicle taxes, with more optimal services. In addition, the purpose of this motor vehicle tax relaxation is to increase the revenue of South Kalimantan's Regional Original Revenue in 2023 to IDR 400 billion (<https://kalsel.antaranews.com>). Ayem and Staquf (2022) supported by Achmari and Noor (2023) state that tax relaxation has a positive effect on taxpayer compliance because it is considered to provide benefits, ease, and taxpayers feel helped in paying their motor vehicle taxes.

Tax sanctions carried out by the government for taxpayers who are disobedient in paying motor vehicle taxes in accordance with the provisions of the Law. Iqbal's research (2018) supported by Pramesty and Rosyadi (2022) states that tax sanctions affect taxpayer compliance. However, research by Herawati and Hidayat (2022) supported by Antonia and Iskandar (2023) states that tax sanctions do not have a significant effect on motor vehicle taxpayer compliance.

Gender is a set of characteristics tied to and distinguishing masculinity and femininity that are socio-culturally shaped and distinct from sex. In general, gender is used to identify differences between men and women from a socio-cultural perspective. Fitriyani, et al (2014), Kakunsi, et al (2017), and Handayani (2018) state that gender has no effect on tax compliance, while in research by Puspitaningrum (2018), Prayoga and Yasa (2020), and Frista, et al (2021) gender affects taxpayer compliance.

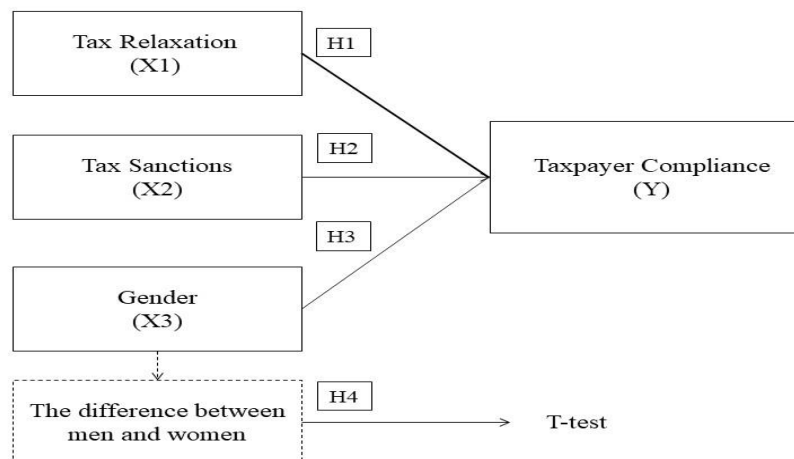


Figure 1 Theoretical Framework Model

The Effect of Tax Relaxation on Motor Vehicle Taxpayer Compliance

Tax relaxation is a government policy that refers to efforts made by a country to attract investors in order to encourage economic activity (Aulawi, 2020). Ayem and Staquf's research (2022) is supported by Achmari and Noor (2023) states that tax relaxation has a positive effect

on taxpayer compliance. Tax relaxation is a government policy that provides leeway to taxpayers with the aim of increasing taxpayer compliance so that it will have an impact on increasing local revenue. Therefore, researchers take the hypothesis that :

H1: Tax Relaxation has a Positive Effect on Motor Vehicle Taxpayer Compliance.

The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance

Tax sanctions are made with the legal basis of laws or local regulations, it is hoped that they will have a deterrent effect on non-compliant taxpayers. Tax sanctions are a guarantee that taxpayers will comply with the norms of tax legislation (Mardiasmo, 2018). Iqbal (2018) supported by Pramesty and Rosyadi (2022) states that tax sanctions have a positive effect on taxpayer compliance. Tax sanctions are expected to be a consideration for taxpayers to comply with tax regulations. Therefore, researchers take the hypothesis that :

H2: Tax Sanctions have a positive effect on Motor Vehicle Taxpayer Compliance.

The Effect of Gender on Motor Vehicle Taxpayer Compliance

Research by Nita, et al (2022) states that gender is generally used to identify differences between men and women from a socio-cultural perspective. Several studies state that gender has an effect on taxpayer compliance where female taxpayers are more compliant than men where the results of this study show that men are compliant with taxpayers because of the fear of sanctions imposed, while women are more compliant with taxpayers due to considerations of guilt. Prayoga and Yasa's research (2020) supported by Frista, et al (2021) states that gender has an effect on taxpayer compliance. Therefore, researchers take the hypothesis, that :

H3 : Gender has a positive effect on Motor Vehicle Taxpayer Compliance.

There is a difference in compliance between men and women on motor vehicle taxpayer compliance

This research relates a gender-based t-test to taxpayer compliance has not been widely conducted and the results are still inconsistent. Prayoga and Yasa's (2020) research shows that women are more compliant in paying taxes than men. Therefore, researchers take the hypothesis that :

H4 : There are differences in taxpayer compliance based on gender

3. METHODS

Research Setting and Sample

The data analysis technique used in this study used a computer program, SPSS (Statistical Package For Social Science) application. Sampling in this study using the Slovin formula. The data source used in this study uses primary data through a questionnaire distributed to two-wheeled motorized vehicle taxpayers whose vehicles are registered at the UPPD Samsat Banjarmasin II.

Operational Definition and Variable Measurement

The measurement instrument in this study uses a linkert scale, regarding taxpayer compliance with indicators according to Rahayu and Amirah (2018), namely accuracy and obedience, Tax Relaxation with indicators according to Achmari (2023) motor vehicle taxpayers feel helped and do not harm motor vehicle taxpayers. tax sanctions with indicators according to Mardiasmo (2018) of Administrative Sanctions and criminal sanctions. And gender with indicators of male and female gender. In answering questions, respondents determine their level of agreement with a question by choosing one of the available options using a 5-point likert scale that has been provided in the following format :

- a. Answer strongly disagree with a score of 1
- b. Answer disagree with a score of 2
- c. Answer neutral with a score of 3
- d. Answer agreed with a score of 4
- e. Answer strongly agree with a score of 5

4. RESULT AND DISCUSSION

Test Validity and reliability

The validity test is used to measure whether a questionnaire is valid or not. This study using 70 samples with a degree of freedom (df) of 68 so an r-table of 0.198 was obtained. Based on the results of the validity test that has been carried out in this study, it show significant results with the Pearson Correlation (r-count) obtained of 0.595 to 0.935 or greater than the distribution value (r-table) of 0.198. So it can be concluded that each instrument in this study is valid. The instruments in this study were able to reveal something that was measured in this research questionnaire, namely the compliance of two-wheeled motorized vehicle taxpayers at UPPD Samsat Banjarmasin II.

The reliability test is carried out with a Cronbach Alpha statistical test of 0.6 in testing the question items so that it can be said to be reliable or reliable if the alpha coefficient value is greater than 0.60. Based on the reliability test that has been carried out in this study, it shows that the Cronbach's Alpha obtained is 0.763 to 0.951 or it can be said to be greater than 0.60 so that it can be said to be reliable.

Classical Assumption Test

Normality Test

		Unstandardized Residual	
N		70	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	3.54344077	
Most Extreme Differences	Absolute	.124	
	Positive	.093	
	Negative	-.124	
Test Statistic		.124	
Asymp. Sig. (2-tailed)		.009 ^c	
Monte Carlo Sig. (2-tailed)	Sig.	.209 ^d	
	99% Confidence Interval	Lower Bound	.198
		Upper Bound	.219

Figure 2 Normality Test

Based on the Kolmogorov-Smirnov (KS) value of the Regression Model, it shows 0.124 with a Sig value of 0.009 where the Sig.KS test value is less than 0.05 so it can be stated that the residual value is not normally distributed. After doing the KS test with Monte Carlo, the Sig value becomes 0.209 so that the Sig.KS value is greater than 0.05 so it can be stated that the residual value is normally distributed.

Multicollinearity Test

Multicollinearity test can be seen from the tolerance and Variance Inflation Factor (VIF). The test results in this study show that all tolerance values of the independent variables

show greater than 0.1 with a VIF value smaller than 10. Such as the gender tolerance value of 0.992 and the VIF value of 1.008 so that it can be stated that the regression model has no indication of multicollinearity symptoms.

Heteroscedasticity Test

The results of the heteroscedasticity test show that the regression model tested shows the data is spread and random, there is no particular regular pattern so it can be stated that there are no symptoms of heteroscedasticity.

Hypothesis Testing

Determinant Coefficient (R²)

Ghozali (2018) the coefficient of determination aims to measure how far the model's ability to explain variations in the dependent variable. The results of the coefficient of determination show that the R² value of the regression model tested shows 0.307 or 30.7% of variations in taxpayer compliance can be explained by three independent variables, namely tax relaxation, tax sanctions, and gender.

Model Feasibility Test

The statistical test results show that the F-count value of the regression model tested shows that the model in this study is feasible to use with a significance value of 0.000. The significance value is smaller than 0.05 so it can be stated that together (simultaneously) the variables of Tax Relaxation, Tax Sanctions, and Gender have a significant effect on Taxpayer Compliance.

Partial Test (t test)

Table 1. t test

Model	Coefficients ^a				T	Sig.
	Unstandardized		Standardized			
	B	Std. Error	Beta			
1 (Constant)	8.066	2.777			2.905	0.005
Tax Relaxation	-0.134	0.134	-0.128		-1.006	0.318
Tax Sanctions	0.622	0.128	0.618		4.856	0.000
Gender	0.314	0.875	0.037		0.359	0.721

Source: Primary Data Analyzed, 2024

The t-count value of Tax Relaxation is -1.006 with a significance value of 0.318 greater than 0.05 so it can be stated that Tax Relaxation does not affect Motor Vehicle Taxpayer Compliance. it can be concluded that **H1 is rejected**. The t-count value of Tax Sanctions is 4,856 with a significance value of 0.000 smaller than 0.05 so that it can be stated that Tax Sanctions affect the Compliance of Motor Vehicle Taxpayers. it can be concluded that **H2 is accepted**. The t-count value of Gender is 359 with a significance value of 0.721 greater than 0.05 so that it can be stated that Gender has no effect on Motor Vehicle Taxpayer Compliance, it can be concluded that **H3 is rejected**.

The average value of male taxpayer compliance is 18.54 and female is 19.03 so it can be stated that taxpayer compliance between male and female respondents is different. Statistically, the leveane significance value of 0.670 is greater than 0.05 so there is no difference. The t-test analysis on equal variance assumed with a significance value of 0.633 also shows greater than

0.05 so it can be concluded that there is no significant difference between male and female taxpayer compliance, it can be concluded that **H4 is rejected**.

		Independent Samples Test								
		Levene's Test for Equality of Variances			t-test for Equality of Means				95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Kepatuhan WP	Equal variances assumed	.183	.670	-.479	68	.633	-.494	1.030	-2.550	1.562
	Equal variances not assumed			-.487	67.392	.628	-.494	1.014	-2.518	1.530

Figure 3 Independent Sample T-test

Tax Relaxation

The results of the data test conducted prove that tax relaxation does not affect motor vehicle taxpayer compliance. This study states that the existence of tax relaxation does not make motor vehicle taxpayers better at fulfilling their obligations as motor vehicle taxpayers. Taxpayer compliance is closely related to the attitude of taxpayers where based on attribution theory according to Robbins and Jugje (2008) the factors that influence a person's behavior are internal factors from within and external factors from outside. Tax relaxation is a policy issued under certain conditions so that taxpayers do not have an enthusiastic attitude toward the policy in fulfilling their obligations as motor vehicle taxpayers.

Tax Sanctions

The results of the data test conducted in this study prove that tax sanctions have an effect on motor vehicle taxpayer compliance. So it can be stated that tax sanctions can increase taxpayer compliance. Taxpayer compliance is closely related to the attitude of taxpayers where based on attribution theory according to Robbins and Jugje (2008) the factors that influence a person's behavior are internal factors from within and external factors from outside. The stricter the tax sanctions are made, the more taxpayer compliance will increase in fulfilling their obligations as motor vehicle taxpayers. This is supported by the results of the respondents' questionnaire answers 72.9% regarding the tax sanctions variable agreed and strongly agreed.

Gender

The results of this study show that gender does not affect taxpayer compliance. so it can be stated that gender is not the main factor influencing the level of taxpayer compliance. The success of the self-assessment tax system is related to the characteristics of taxpayers, one of which can be seen in gender. This study states that men and women have the same motivation in complying with their tax obligations such as avoiding fines and tax witnesses. This research also shows that there are no differences in taxpayer compliance between men and women. According to Prayoga and Yasa (2020) men obey taxpayers because of the fear of tax sanctions while women obey because of guilt considerations. This study proves that men and women still have obligations that must be obeyed as taxpayers and there will be the same sanctions obtained if they do not comply with the given provisions. Based on Article 27 Paragraph 1 of the 1945 Constitution, our state constitution has affirmed equality among citizens regardless of gender.

CONCLUSION

Based on the results of the research and discussion described in the next chapter, the conclusions are obtained, namely (1) The results of this study indicate that tax relaxation has no effect on taxpayer compliance with the tax relaxation policy and does not make motor vehicle taxpayers better. (2) The results of this study indicate that tax sanctions affect taxpayer compliance. The stricter the tax sanctions are made, the more taxpayer compliance increases. (3) The results of this study indicate that gender does not affect taxpayer compliance. Gender is not the main factor influencing the level of compliance of motor vehicle taxpayers. (4) The results of this study indicate that there are no differences in taxpayer compliance between men and women. Men and women have obligations that must be obeyed as taxpayers and there will be the same sanctions obtained if they do not comply with the given provisions.

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