JEBM
Volume 2 Issue 1 (2024) Pages 101-111
ISSN :
JOURNAL OF ENTREPRENEUR, BUSINESS, ANDMANAGEMENT

THE EFFECT OF THE APPLICATION OF PROGRESSIVE TAX RATES AND TAX SANCTIONS ON THE COMPLIANCE OF MOTOR VEHICLE TAXPAYERS IN SAMSAT MAKASSAR CITY

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Abstract

This research aims to determine the effect of implementing progressive tax rates and tax sanctions on compliance with motor vehicle tax obligations in the Samsat city of Makassar.
Research II uses a quantitative approach by distributing questionnaires to vehicle users. The population in this study is motor vehicle taxpayers registered at SAMSAT Makassar II. So the researchers used 82 samples taken from this population. Hypothesis testing using the t test is carried out to see the significance of the influence of individual independent variables on the dependent variable by assuming that the other independent variables are constant.
Results from this research. Progressive tax rates have a positive effect on taxpayer compliance in SAMSAT Makassar city. The research results show that the higher and fairer the progressive tariff, the higher the level of mandatory tax compliance in paying taxes. Tax sanctions have a positive effect on mandatory tax compliance in SAMSAT Makassar city. The results of this research show that the higher the sanctions given, the more taxpayers will be compliant in paying taxes, conversely the lower the sanctions given, the more taxpayers will be less compliant in paying taxes.

Keywords: *Taxpayer Compliance, Tax Sanctions, Progressive Tax Rates.*

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INTRODUCTION

Indonesia as one of the developing countries is currently focusing on efforts to improve development in various sectors, including economic, social, political, legal, and education. This effort aims to improve welfare and develop people's intellect in a fair and sustainable manner. One important aspect in realizing development goals is to overcome financing problems, one of which is through tax revenue. The Indonesian government seeks to utilize the potential of tax revenues from the domestic community to support equitable development for all people. The Indonesian government is also committed to improving efficiency and transparency in tax management to ensure that every rupiah collected from

DOI: xx.xxx/JEBM.xxxx.xxx

the public is actually used for maximum development purposes. For this reason, it is necessary to have an Auditing or examination to determine, assess, and test the compliance of Taxpayers in taxation where the intention is that the DGT can know or assume tax opportunities and compliance carried out by Taxpayers. Regulations regarding Audit or about the third amendment to the Chapter KUP Law, and Article 31 of Law Number 28 of 2007 amended its contents which were previously regulated by Government Regulations into Minister of Finance Regulations concerning taxpayer inspection itself explained in Law Number 28 of 2007.

To increase tax revenue, it relies not only on the efforts of the government, but also the involvement of the community itself, which is affected by economic growth. This economic growth has an impact on people's incomes which in turn affects their financial ability to pay taxes. Along with the development of time and advances in transportation technology, such as motor vehicles, infrastructure development such as highways is needed, which certainly requires large investments from the government. Therefore, the government applies taxes for motor vehicle owners as one of the sources of tax revenue. With the motor vehicle tax, the government can allocate funds for road maintenance and public transportation that is more efficient and environmentally friendly.

Motor vehicle tax collection has become a common practice carried out by the government. Especially in the city of Makassar as reported by Regha (2016), the following is one example of a table that the total potential and tax arrears in 5 years from 2019-2023 at SAMSAT in the city of Makassar :

Table 1. *5-year tax arrears data*

Tahun	Potensi Awal Tahun	Tunggakan
2019	639.244	285.300
2020	639.200	350.764
2021	639.404	285.330
2022	689.394	325.477
2023	739.802	356.746

Source: SAMSAT kota makassar (2023)

From the data listed in the table, it can be seen that there are still many motor vehicle owners who do not comply with their tax obligations, both in terms of arrears and non-compliance with tax payments. The period between 2019 and 2023 shows an increase in the number of vehicles along with an increase in the number of delinquent taxpayers. This is due to a lack of understanding of progressive tax rates and the consequences imposed for tax violations.

Therefore, this study aims to further investigate the increase in the number of taxpayers from year to year. This study also aims to understand the level of taxpayer compliance, especially related to motor vehicle tax, in response to the progressive application of tax rates in accordance with Law No. 28 of 2009 concerning regional taxes and regional levies. This progressive tax rate policy on motor vehicles was introduced with the aim of increasing regional revenue from motor vehicle taxes.

According to research by Regha (2016), progressive tax rates are also imposed as sanctions for taxpayers who violate regulations. Therefore, the effectiveness of tax sanctions

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in creating a deterrent effect and providing lessons to taxpayers who violate the rules will also be examined in this study. The potential for increasing local revenues by local governments through this approach will be the focus of research.

Based on several descriptions related to this background, the author will conduct a research entitled "The Effect of the Application of Progressive Tax Rates and Tax Sanctions on Motor Vehicle Taxpayer Compliance at SAMSAT in Makassar City".

H1: It is suspected that the application of progressive tax rates has a positive and significant effect on the level of compliance of motor vehicle taxpayers.
H2: It is suspected that the application of motor vehicle tax sanctions has a positive and significant effect on the level of compliance of motor vehicle taxpayers.

LITERATURE REVIEW

TAXATION

According to Law No. 28 of 2007 concerning Taxation, tax is an obligation that must be fulfilled by individuals or entities compulsorily to the state, which is determined under the Law, without getting direct compensation, and is used for the benefit of the state for the welfare of the community as much as possible. In the context of taxation discussion, this tax definition cannot be ignored, as expressed by Prof. Dr. Rochmat Soemitro, SH in his work.

PROGRESSIVE TAX

Progressive Tax Rate, Definition of progressive tax rate according to the book Taxation in Indonesia finance, Tax, and Regional Retribution, Prof. Dr. Azhari Aziz Samudra, M.Si. mentioned that:

a) Progressive tax rate is a tax collection system in which the percentage of tax payable by the taxpayer increases along with the increase in the value of the tax object.

b) The progressive tax rate policy on motor vehicles aims to control the high growth of motor vehicles, around 14% per year, compared to the growth of highways which is only around 4% per year. The progressive tax also aims to reduce congestion in urban areas by giving local governments the authority to apply progressive tax rates to second vehicle ownership and beyond. Some local regulations explain that taxpayers of progressive taxes on Motor Vehicle Tax are individuals who own motor vehicles. Article 6 paragraph (1b) of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies stipulates that progressive tax rates for second motor vehicle ownership and so on can range from 2% to 10%. A progressive tax is imposed on the ownership of motor vehicles that have the same name and/or address, and are distinguished between less than 4 wheeled vehicles and 4 or more wheeled vehicles.

TAX SANCTIONS

According to Widi Dwi Ernawati (2016), tax sanctions are a mechanism that ensures that the provisions in tax laws and regulations (tax norms) are followed, obeyed, and obeyed by taxpayers.

Tax sanctions serve as a deterrent to prevent taxpayers from violating tax norms. Therefore, it is important for taxpayers to understand tax sanctions to avoid violations of applicable tax regulations. This sanction is a form of punishment given to taxpayers who violate applicable tax provisions. Thus, tax sanctions are a guarantee that the provisions in laws and regulations are respected by taxpayers, so that sanctions can be considered as a deterrent to prevent violations of tax regulations.

TAX COMPLIANCE

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According to , Drs. Chairil Anwar Pohan, M.si, MBA (2016), Taxpayer Compliance can be defined as a state when taxpayers fulfill all tax obligations and exercise their tax rights. There are two types of compliance, namely formal compliance and material compliance described below.

a) formal compliance is a condition where a taxpayer complies with a formal tax obligation.

b) Material compliance is a condition in which the taxpayer substantively / substantially fulfills all material provisions of taxation, namely in accordance with the content and soul of the tax law.

c) Compliance as mandatory, tax is the fulfillment of tax obligations carried out by taxpayers in order to contribute to development today which in fulfillment is only given voluntarily. Taxpayer compliance is an important aspect considering that the Indonesian tax system adheres to the Self Assessment system where the process can absolutely give confidence to taxpayers to calculate, pay and report their obligations.

d) Tax Grouping

According to prof. Dr. Mardiasmo, MBA., Ak; (2016) The grouping of tax waajib is:

1) According to the class

a. Direct tax, which is a tax that must be borne by the taxpayer himself and cannot be charged or delegated to others.

b. Indirect taxes, which are taxes that can eventually be charged or passed on to others.

2) By nature

a. Subjective tax, which is a tax that originates or is based on its subject, in the sense of paying attention to the state of the taxpayer.

b. Objective tax, that is, a tax that stems from its object, without regard to the taxpayer's personal condition.

3) According to the collecting agency.

a. Central tax, which is a tax levied by the central government and used to finance state households.

b. Local taxes, which are taxes collected by local governments and used to finance regional households.

4) According to, Subject, Object, Obligatory, Tariff, Mass and How to Calculate Motor Vehicle Tax According to the book Taxation in Indonesia finance, Taxes, and Regional Retribution, Prof. Dr. Azhari Aziz Samudra, M.Si. mentions that:

a. Tax Subject

The subject of motor vehicle tax is an individual or entity that owns or controls a motor vehicle. In the case of corporate taxpayers, their tax obligations are represented by the management or power of attorney of the agency.

b. Tax Objects

Motor Vehicle tax object is the ownership and/or control of motor vehicles excluding excluding the ownership and/or control of heavy equipment vehicles and large equipment such as bulldozers, excavators, loaders, and others that are not used as a means of transportation of people and/or goods on public roads. Exempt from tax objects are motor vehicles owned or controlled by:

1. Motor vehicles that are solely used for national defense and security purposes.

2. Motor vehicles owned and/or controlled by embassies, consulates, representatives of foreign countries on the basis of reciprocity and international institutions, obtain tax exemption facilities from the government

METHODOLOGY

The approach used in this study uses quantitative research, where data is obtained through questionnaires distributed to vehicle users who are tax objects from SAMSAT Makassar II.

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This study uses two independent variables, namely the application of progressive tax rates and tax sanctions. There is a dependent variable that is the compliance of motor vehicle taxpayers. The study was conducted in July 2023. The method used is by distributing questionnaires to taxpayers who pay to SAMSAT Makassar II in Makassar city.

RESULTS AND DISCUSSION

RESULTS

Table 2. Respondent's Gender

No	Jenis Kelamin	Respondent's	Percentage (%)
1	Male	53	64,6
2	Female	29	35,4
	Jumlah	30	82

Source: SPSS 26 data processing results

Table 3. Respondent's Educational Level

No	Pendidikan	Respondent's	Percentage (%)
1	D3	15	18,3
2	S1	30	36,6
3	SMA	37	45,1
	Jumlah	82	100,0

Source: SPSS 26 data processing results

Table 4. Validity Test Results

Variabel	Item	R Hitung	R Tabel	Keterangan
Progressive Tax Rate	X1.1	0,579	0,217	Valid
	X1.2	0,672	0,217	Valid
	X1.3	0,649	0,217	Valid
	X1.4	0,680	0,217	Valid
	X1.5	0,650	0,217	Valid
	X1.6	0,664	0,217	Valid
Tax Sanctions	X2.1	0,640	0,217	Valid
	X2.2	0,666	0,217	Valid
	X2.3	0,735	0,217	Valid
	X2.4	0,642	0,217	Valid
	X2.5	0,563	0,217	Valid
	X2.6	0,569	0,217	Valid
Taxpayer Compliance	Y1	0,637	0,217	Valid
	Y2	0,545	0,217	Valid
	Y3	0,703	0,217	Valid
	Y4	0,648	0,217	Valid
	Y5	0,710	0,217	Valid
	Y6	0,527	0,217	Valid

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	Y7	0,468	0,217	Valid

Source: SPSS 26 data processing results

Table 5. Reliability Test Results

Variable	*Cronbach's Alpha*	R Tabele	Information
Progressive Tax Rate	0,725	0,60	Reliabel
Tax Sanctions	0,703		Reliabel
Taxpayer Compliance	0,711		Reliabel

Source: SPSS 26 data processing results

Table 6. Path Analysis Model I Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.267	1.952		4.747	0.000
	Communication	0.350	0.144	0.418	2.436	0.021

a. Dependent Variable: Team Work

n = 30

R Square = 0,175 = 17,5%

Nilai e1 = $\sqrt{1 - 0{,}175} = 0{,}908$

Thitung = 2,436

Ttabel = 2,052

Source: SPSS 26 data processing results

Table 7. The City of Yoga-T

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,462	1,937		4,368	,000
	Tarif Pajak Progresif	,333	,084	,355	3,952	,000
	Sanksi Pajak	,495	,093	,477	5,319	,000

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a. Dependent Variable: Kepatuhan Wajib Pajak

DISCUSSION

Pengaruh penerapan tarif pajak progresif terhadap kepatuhan wajib pajak kendaraan bermotor di SAMSAT kota Makassar.

Hipotesis pertama dalam penelitian ini adalah penerapan tarif pajak progresif tererhadap kepatuhan wajib pajak kendaraan bermotor SAMSAT Kota Makassar.Berdasarkan hasil analisis yang telah dipaparkan sebelumnya artinya hipotesis diterima. Hal ini berarti semakin baik tarif pajak progresif maka meningkatkan kepatuhan wajib pajak.

Pajak progresif merupakan pajak yang dikenakan kepada seseorang yang memiliki kendaraan bermotor lebih dari 1 unit.Kendaraan tersebut bisa berupa mobil atau motor. Semakin banyak kendaraan pribadi yang dimiliki seseorang maka semakin besar pajak kendaraan bermotor yang harus dibayarkan.Salah satu upaya pemerintah dalam menanggulangi kemacetan yaitu dengan menerapkan pajak progresif yang bertujuan untuk mengurangi angka kemacetan.

Berdasarkan hasil penelitian ini menyatakan bahwa penerapan pajak progresif tergantung wajib pajaknya masing-masing, kalau wajib pajaknya menengah keatas mereka tidak akan merasa keberatan dengan dikenakannya pajak progresif ini, sebaliknya kalau wajib pajaknya menengah kebawah akan merasa keberatan dengan tarif yang dikenakan. Di zaman sekarang motor merupakan sesuatu yang sangat penting untuk

beraktivitas, jadi mau tidak mau mereka harus patuh dan taat terhadap peraturan yang telah ditetapkan. Seseorang dalam menentukan tingkat kepatuhannya dapat dipengaruhi oleh faktor ekternal, yaitu faktor yang berasal dari luar diri wajib pajak yang dalam hal ini adalah tarif progresif.Selain itu, niat yang muncul dari dalam diri wajib pajak yang dapat menjadi faktor yang menentukan seseorang untuk berperilaku.

Hal ini sejalan dengan penelitian Wijayanti dan Sukartha (2020) yang menyatakan bahwa tarif pajak progresif berpengaruh positif pada kepatuhan wajib pajak kendaraan bermotor artinya semakin tinggi dan adil tarif progresif maka tingkat kepatuhan wajib pajak dalam membayarkan pajaknya juga semakin tinggi, karena apabila wajib pajak terlambat dalam membayar pajak maka semakin besar jumlah pajak yang harus dibayarkan pada hari berikutnya karena dikenakannya denda berdasarkan jumlah pajaknya ditambah lagi dengan dibebankannya tarif progresif apabila WP memiliki kendaraan lebih dari satu.

Pengaruh Sanksi Pajak terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di SAMSAT Kota Makassar

Hipotesis kedua dalam penelitian ini adalah sanksi pajak tererhadap kepatuhan wajib pajak kendaraan bermotor SAMSAT Kota Makassar.Berdasarkan hasil analisis yang telah dipaparkan sebelumnya artinya hipotesis diterima. Hal ini menunjukkan bahwa semakin baik sanksi pajak maka meningkatkan kepatuhan wajib pajak.

Pajak merupakan bentuk kontribusi wajib pajak kepada negara yang berlandaskan undang-undang, sehingga dapat dipaksakan dalam pelaksanaannya. Maka bagi wajib pajak yang tidak taat pajak serta tidak memenuhi kewajibannya untuk membayar pajak akan dikenakan sanksi pajak sebagai bentuk konsekuensi atas pelanggaran wajib pajak terhadap peraturan dan perundang-undangan pajak. Sanksi-sanksi pajak di berikan untuk membuat efek jera dan pelajaran bagi wajib pajak yang suka melanggar peraturan. Sanksi perpajakan merupakan alat pencegah (preventif) agar wajib pajak tidak melanggar norma perpajakan. Sanksi pajak terdiri dari dua yaitu sanksi administrasi dan sanksi pidana.Sanksi administrasi dapat dijatuhkan apabila wajib pajak melakukan pelanggaran, terutama atas kewajiban yang

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ditentukan dalam undang-undang ketentuan umum perpajakan.Sedangkan, sanksi pidana dalam perpajakan berupa penderitaan dalam hal pelanggaran pajak. Pengenaan sanksi pidana tidak menghilangkan kewenangan untuk menagih pajak yang masih terutang

Berdasarkan hasil penelitian ini menyatakan bahwa wajib pajak jera akan diberlakukannya sanksi pajak, sehingga wajib pajak patuh terhadap pajak. Sanksi pajak akan diberikan kepada wajib pajak yang melakukan pelanggaran atau keterlambatan dalam membayar pajak. Sanksi pajak digunakan untuk mendidik wajib pajak agar patuh terhadap pajak. Wajib pajak akan bersikap patuh untuk membayar pajak bila sanksi pajak tersebut dianggap lebih banyak merugikannya. Pengenaan sanski secara tegas akan semakin merugikan wajib pajak, sehingga wajib pajak akan lebih memilih patuh melaksanakan kewajibannya.

Hal ini sejalan dengan penelitian Karnedi da Hidayatullah (2019) yang memaparkan bahwa sanksi pajak berpengaruh positif terhadap wajib pajak kendaraan.Hal ini disebabkan karenasanksi merupakan faktor penting dalam menilai tingkat kepatuhan wajib pajak. Semakin tinggi sanksi yang diberikan maka wajib pajak akan lebih patuh dalam membayar pajak, sebaliknya semakin rendah sanksi pajak yang diberikan, maka wajib pajak akan lebih tidak patuh dalam membayar pajak.

CONCLUSIONS

Penelitian ini memiliki tujuan untuk mengetahui pengaruh penerapan tarif pajak progresif dan sanski pajak terhadap kepatuuhan wajib pajak kendaraan bermotordi SAMSAT Kota Makassar sehingga dapat disimpulkan :

1. Pengaruh tarif pajak progresifberpengaruh positif terhadap kepatuhan wajib pajak di SAMSAT kota Makassar. Hasil penelitian menunjukkan bahwa semakin tinggi dan adil tarif progresif maka tingkat kepatuhan wajib pajak dalam membayarkan pajaknya juga semakin tinggi.
2. Pengaruh sanksi pajak berpengaruh positif terhadap kepatuhan wajib pajak di SAMSAT kota Makassar. Hasil penelitian ini menunjukkan bahwa semakin tinggi sanksi yang diberikan maka wajib pajak akan lebih patuh dalam membayar pajak, sebaliknya semakin rendah sanksi pajak yang diberikan, maka wajib pajak akan lebih tidak patuh dalam membayar pajak.

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