THE COMPLIANCE OF MOTOR VEHICLE TAXPAYERS: AN EXPERIMENTAL RESEARCH

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Abstract
This study aims to analyze the influence of motor vehicle taxpayers' trust in government authority and tax sanctions on motor vehicle taxpayer compliance. This research is experimental research with 76 accounting student participants who are taking a Taxation course. The analysis method uses ANOVA analysis. The results of the study prove that the trustworthiness of taxpayers with government authorities influences the compliance of taxpayers in carrying out their tax obligations. Conversely, tax sanctions do not affect taxpayer compliance. This result proves that taxpayers will be more compliant with their tax obligations if the government performs its functions as a state apparatus properly. The government with competent authority means that there is clear accountability about the use of tax returns; it can encourage the level of tax compliance.

Keywords: Trust, government authority, tax sanction, tax compliance.

INTRODUCTION

Tax is a source of funding in carrying out state responsibilities to overcome social problems, improve welfare and prosperity, and become a social contract between citizens and the government (Rusyadi, 2009). Local taxes and local levies are relevant regional revenue sources to finance the implementation of the provincial government and regional development to obtain real, dynamic, harmonious and responsible regional autonomy in the local autonomy system where each regional government can regulate its area advance and develop the potential of the region. With the
existence of a regional autonomy government system, it is expected to help improve the
distribution of development in all areas of Indonesia, it will run well and can lead to a just,
prosperous, and prosperous society.

One source of regional income in the local autonomy system is the Motor Vehicle Tax
(Sari et al, 2018). Regional Original Income (PAD) originating from Motor Vehicle Tax (PKB) is
quite promising with the increasing number of motorized vehicles circulating in the city of
Surabaya. The increase in motorized vehicles can cause an increase in the amount of PKB
revenues. This data is evidenced by the substantial PKB revenue exceeding the realization target
in 2016. The realization of the acceptance of the Motor Vehicle Tax (PKB) and the Motor Vehicle
Transfer Name (BBNKB) sector in East Java in 2016 reached Rp9.01 trillion (Republika, 2017).
However, even though the community currently has much compliance to pay taxes and the
achievement of PKB realization exceeds 100%; in reality, the value of motor vehicle tax arrears is
still high. According to Bobby Soemiaraso, Head of the East Java Provincial Revenue Service
(Jajeli, 2016), the number of taxpayers who experience arrears in motor vehicle tax payments
reaches a value of Rp300,000,000,000 or three hundred billion rupiahs with the total number of
motorized vehicles in 2016 as many as 16.6 million vehicles. The number of receipts of Motor
Vehicle Taxes and the development of the number of motorized vehicles has
increased, but it has
not been matched by taxpayer compliance with the fulfillment of their obligations in paying taxes
which are not timely, reflected in a large amount of arrears and fines. Tax arrears can occur if
taxpayers are not aware of the interests and functions of the tax itself.

Taxpayer's trust in government authority, which includes apparatus and taxation system is
vital in increasing taxpayer compliance. Taxpayers' trust in the apparatus and tax system is
something that the Directorate General of Tax must strive to provide understanding, information,
and guidance to the public in general and taxpayers in particular regarding all matters relating to
taxation and legislation. Taxpayers' trust in the apparatus and tax system can be done through the
dissemination of communication media, both print media such as newspapers, magazines and
audio-visual media such as radio or television (Mahadiyanto and Astuti, 2017). The intended
communication is in providing information on the correct motor vehicle taxation system, the tax
apparatus as the executor of the tax system works according to regulations, and is clear and
transparent in the management and use of tax returns.

Law enforcement in motorized vehicle taxation is realized through the provision of a
sanction in the form of imposition of tax administration sanctions on taxpayers who do not make
payments according to the maturity contained in the Regional Tax Assessment Letter (SKPB).
This motor vehicle tax is one of the local taxes included in Law 33 of 2004 concerning the balance
between the central government and the regional government (RI, 2004). Taxes are submitted to
the regions to be collected and administered by One Roof Single Administration System or often
known as SAMSAT. Subsequently, as financial resources, taxes are also a means of controlling
motor vehicle tax that has contributed to tax revenue country. In general, SAMSAT is given the
task of providing services and supervision of motor vehicle tax payments (Suryadi, 2006). One
form of law enforcement in motorized vehicle taxation is realized by giving a sanction to the public to
comply with motorized vehicle tax.

Tax Compliance can be defined as a situation where a taxpayer fulfills all tax obligations
and applies his tax rights. There are two types of compliance, namely, formal compliance and
material compliance (Basri, 2016; Kalangi, 2014). Doran (2009) states that taxpayer compliance
with fulfilling its tax obligations needs to be increased to create the desired tax target. Factors that
influence a country's tax revenue include the level of taxpayer compliance in the country (Chau &
Leung, 2009). Basri (2016) explained that public awareness and compliance with tax regulations would undoubtedly have an impact on increasing state tax revenues.

In addition to service quality and moral obligations of taxpayers, tax penalties are also needed. In tax laws and regulations is a tool to prevent taxpayers from violating tax regulations where taxation sanctions can be obeyed by taxpayers (Mardiasmo, 2011: 47). Tax penalties imposed on offenders can be either administrative sanctions or criminal sanctions. According to Ariani et al. (2016), taxation and audit sanctions are an active policy to prevent non-compliance of taxpayers. Even so, there are still many taxpayers who are negligent with their obligations in paying taxes.

Modernization of the tax administration system is characterized by the organization of the Tax Office based on functions rather than on the type of tax. If viewed from the concept of tax revenue productivity, if the organization wants to increase its tax revenue, the organization must respond to the changes that occur (Suryadi, 2006), this is done to avoid the buildup of work and power, besides that, the administration system in modern offices has used the system information technology so as to increase efficiency. This study aims to determine and analyze the influence of taxpayers’ trust in the law and tax apparatus and tax sanctions on motor vehicle taxpayer compliance.

The main problem that is the focus of this research is whether the trust of motor vehicle taxpayers in government authorities affects taxpayer compliance in paying motor vehicle tax? Moreover, do tax penalties given to taxpayers affect taxpayer compliance in paying motor vehicle tax? Thus, the purpose of this research is to analyze the effect of trust in motor vehicle taxpayers on government authorities on motor vehicle taxpayer compliance; explain the impact of tax sanctions on motor vehicle taxpayer compliance. The expected benefit of the results of this study is for the Government Office to be responsible for handling the lack of community compliance in paying motor vehicle tax, by giving taxpayers confidence in the law and the system and management of motor vehicle tax.

Compliance of taxpayers depends on how tax officers provide excellent satisfactory service to taxpayers who are currently and want to fulfill their obligations as taxpayers. In the Main study (2013), it was said that service quality had a positive and significant effect on taxpayer compliance in paying motor vehicle tax. Compliance in terms of taxation is a discipline that is owned by taxpayers to carry out their obligations in the field of taxation under applicable laws. Taxpayers obey their duties because they consider compliance with taxes as a norm. The more taxpayers can fulfill their tax rights and obligations; the taxpayer can be said to comply with tax regulations.

Korgler et al. (2013) stated that one of the problems for economic policymakers is to encourage the level of tax compliance. This problem is because the level of tax compliance indirectly affects the availability of income for shopping. Achieving the level of tax compliance and maintaining the level of compliance at this time is an issue that is of concern to policymakers in both developed and developing countries (Utama, 2013).

Kirchler, Hoelzl, and Wahl (2008) define trust as "the public opinion of individuals and social groups who assume that the tax authority works for trust and goodness." Trust in government authority is very dependent on the power of the government itself. Power in authority here is the tax authority to detect and punish tax crimes (Kirchler et al., 2008; Kogler et al., 2013). If the influence of the government has a low power to control tax evasion in a society, it might reduce public trust in the government. The government is believed to be able to protect honest taxpayers from free exploitation.
Power to combat tax evasion can increase trust through cooperative behavior (Mulder et al., 2016). On the one hand, power can encourage trust, while on the other hand, it can also damage trust, depending on the climate of interaction between taxpayers and tax authorities. Changes in one dimension may have different consequences in other aspects. For example, an increase in government power is interpreted by honest taxpayers as a sign of distrust of government authority and thus can damage their motivation to fulfill their tax obligations (Wahl et al., 2010). On the other hand, honest taxpayers might interpret the impulse in power as a government effort to reduce tax avoidance, so that it can increase the confidence of taxpayers in authority and increase the level of compliance. According to Kirchler, et al. (2008), mutual trust between authorities and taxpayers lead to a synergistic climate of taxation. In a synergistic atmosphere, the authorities believe that taxpayers pay honest taxes, and therefore, the government treats them with courtesy and respect. In turn, taxpayers believe that the authorities provide excellent service for them, and thus, they pay them justly from taxes.

Kogler et al. (2013) researched in Austria, Hungary, Romania, and Russia. They propose two dimensions of the slippery slope framework in determining tax compliance, namely trust in government authority and power in authority. In this context, trust is defined as the general opinion of individuals and social groups that the tax authority works for the common good, whereas authority refers to the perception of the government's ability to detect and punish avoidance (Kirchler et al., 2008). According to the framework, citizen tax compliance can be fostered either through increasing trust in authority or by growing perceptions of authority. However, the quality of compliance is different, depending based on honest taxpayers. Increasing tax honesty through increasing government trust leads to voluntary compliance while increasing authority and creating compliance.

**H1: Trust in government authority affects the Compliance of Motor Vehicle Taxpayers.**

Samudra (2015: 55) revealed that tax sanctions are adverse penalties given to taxpayers who violate regulations. Tax penalties are a guarantee or prevention (preventive) so that tax regulations that have been regulated can be adhered to and not broken. In the Motor Vehicle Tax collection, there are two types of sanctions, namely administrative sanctions in the form of increases and administrative penalties in the way of interest. Tax sanctions are a deterrent so that taxpayers do not violate tax norms. Sanctions are a guarantee that taxpayers will not neglect and do not carry out their obligations as taxpayers. With sanctions that provide a deterrent effect, taxpayer compliance will increase (Mardiasmo, 2011: 59). Tax sanctions that will be received by taxpayers are other factors that can affect the increase in motor vehicle taxpayers. Sanctions are adverse penalties for people who break the rules, and fines are penalties by paying money for violating applicable laws and regulations so that it can be said that a fine is a negative punishment for someone who breaks the rules by spending money.

According to Chau & Leung (2013), taxpayers will fulfill their tax obligations if they view that tax sanctions will harm them more. Based on research conducted by Mulder et al. (2016), perceptions of tax sanctions affect taxpayer compliance because if the taxpayer's understanding of tax sanctions increases, it will tend to improve taxpayer compliance in paying their tax obligations. Supported by the research conducted by Utama (2013), it was obtained that the perception of tax sanctions also had a significant influence by taxpayers on compliance in paying taxes. In implementing tax sanctions, tax authorities must be active and required to discipline in giving sanctions to taxpayers who violate to make the public obedient and as a deterrent so that taxpayers do not violate tax regulations.
H2: Tax Sanctions affect the Compliance of Motor Vehicle Taxpayers.

RESEARCH METHODS

This study uses an experimental design to explain the causal influence of independent variables on the dependent variable. The use of the experimental design in this study is based on several arguments that experiments can be used to provide treatment related to the behavior of forming perceptions of tax sanctions, trust in government authorities, and taxpayer compliance to pay motor vehicle tax self-assessment. This study aims to prove the causal relationship between the dependent variables, namely the interaction between tax sanctions and the trust in the tax authorities on compliance with paying motor vehicle tax. Also, this study requires participants to provide the best answers. If using other research methods (for example the survey method), it is feared that many extraneous factors cannot be controlled by the researcher (for example, the survey questionnaire was not filled by the respondents who were supposed to). Such errors do not occur in experimental design. The manipulated factor in this experiment is the factor that is the cause or independent variable, namely tax sanctions with the trust of the taxpayer in the government authority.

Experimental Design

Experiments in this study were designed by manipulating tax sanctions (without tax sanctions - with tax sanctions) and trust in government authorities (competent authority - corrupt authority) and taxpayer compliance (TC) as response variables to manipulations. Based on the explanation Kerlinger (2006: 398) can be interpreted that the logic symbol used in the design of this experiment is: "p (r) à q" (read: if p and r, q). p is a symbol for tax sanctions, and r is trust in government authority. q is the dependent variable TC, p and r are the same variables that combine to influence q. Therefore, the experimental design in this research is a factorial 2x2 between-subject design. Between subject because each participant will only get one treatment.

Table 1. Experimental Design

| Tax Sanction      | Trust on Government Authority |           |
|-------------------|-------------------------------|-----------|
|                   | Weak Authority (WA)           | Competent Authority (CA) |
| No Sanction (NS)  | TC A                          | TC B      |
| With Sanction (WS)| TC C                          | TC D      |

Experimental Subject

This study analyzes the taxpayer compliance process with the subject of surrogate accounting students. The substitute subject (distillation) of motor vehicle taxpayers in this study were Accounting Education Program students who were getting a Taxation course. The justification for choosing these students is accounting students who are getting a taxation subject worthy of being a substitute subject for motor vehicle taxpayers. The results of previous behavioral accounting research by Mortensen, et al., (2012) prove that based on experimental tasks involving ten accounting considerations, the consideration of accounting students is not much different or the same as that of accounting practitioners in dealing with situations and simple accounting practices. In this study, taxpayer compliance was simplified by compliance in reporting and paying motor vehicle taxes whose rules and calculations were simpler than other types of taxes, such as income tax, value-added tax, or land and building tax.
Accounting students who were participants in this study were 6th-semester accounting students at the Faculty of Economics and Business, University of National Development Veteran, East Java, who were getting a Taxation course. Students are grouped into four experimental groups A - D (see Table 1). The randomization of the four groups into treatment groups A to D is carried out by a lottery system, to determine which groups are treated A, B, C, or D.

**Experimental Procedure**
The experiment is carried out in 2 parts, the first part consists of 4 stages, and the second part consists of 2 steps. Group A and C experiments were treated with inadequate government authority, group B and D received proper government authority treatment, group A and B received treatment without tax sanctions, and group C and D were treated with tax sanctions (see Table 1), while compliance trials taxpayers are given to all groups (A, B, C, and D). At the beginning of the experiment, Taxation class accounting students have explained the experimental research that was to be conducted. At this time, participants were asked to fill out a willingness sheet to become participants and a personal list which included: name, e-mail address, cellphone number, GPA, and high school origin.

Furthermore, participants have explained the procedures for calculating Motor Vehicle Taxes. There are four types of manipulations (treatment models) for each learning groups, namely: Model A: without tax sanctions - weak government authority
Model B: without tax sanctions - competent government authority
Model C: with tax sanctions - weak government authority
Model D: with tax sanctions - competent government authority.
Each group of participants (A to D) will only get one treatment.

**Manipulation Check**
Manipulation checks are intended to measure the effectiveness of experimental treatments, eliminate participants' answers that are outside the context and objectives of the study, and to ascertain whether the subject quickly understands the tasks they have to do during the experiment. This manipulation check is essential so that the data obtained is free from bias. Greenfield, Norman, and Wier (2008) quote that checks manipulation in experimental research designs because non-significant results can occur due to several reasons: (1) there is no influence and (2) participants do not understand or are aware of the information manipulated by researchers.

Manipulation checks are carried out by giving 3 statements related to government authority, namely (1) government authorities have acted relatively towards their citizens; (2) in his government, the interests of a handful of people take precedence over the affairs of many people (all citizens); and (3) government authority acts according to the wishes of its citizens. This statement is used to test participants' awareness of the good and bad body of the city government. Awareness that city authorities have acted well or poorly will encourage participants to carry out analysis and evaluation in carrying out their tax compliance.

**Hypothesis testing**
Testing of the research hypothesis was carried out by two-way ANOVA test (two-way ANOVA - main effect and interaction) and paired t-test. Hypothesis testing is carried out at a significance limit of 5%. Hypothesis testing is done by two-way ANOVA test (two-way ANOVA - main effect and interaction). Testing two-way ANOVA for the design of the 2x2 between subjects (Table 2).
Hypothesis 1 (H1)
Hypothesis testing 1 (H1) was carried out by the ANOVA - primary effect test for the influence of Trust in Government Authority (Weak - Competent). Hypothesis 1 (H1) is supported if there is an influence of Trust in Government Authority on Taxpayer Compliance. Statistical testing for H1 is stated in the null hypothesis (H01) and the alternative hypothesis (Ha1) as follows:
H01: \( \mu_{WA} = \mu_{CA} \) (mean population of treatment is the same, WA = weak government authority and CA = competent government authority).
Ha1: \( \mu_{WA} \neq \mu_{CA} \) (mean population of treatment is not the same or different, WA = weak government authority and CA = competent government authority).
If the p-value of F statistic is 5% smaller on both sides, H01 is rejected statistically. Refusing H01 shows empirical evidence supporting the hypothesis that there is an influence of trust in government authorities on taxpayers’ compliance.

Table 2. Experimental Design and test of Hypotheses

| Tax Sanction       | Trust on Government Authority |
|--------------------|-------------------------------|
|                    | Weak Authority (WA)           |
| No Sanction (NS)   | Mean TC A                     |
| With Sanction (WS) | Mean TC B                     |
|                    | Competent Authority (CA)      |
|                    | Mean TC C                     |
|                    | Mean TC D                     |
|                    | x                             |
|                    | y                             |

Legend:
TC A: Group A Taxpayers’ Compliance
TC B: Group B Taxpayers’ Compliance
TC C: Group C Taxpayers’ Compliance
TC D: Group D Taxpayers’ Compliance
v: weighted average of Taxpayers’ Compliance without sanctions
w: Weighted average Taxpayers’ Compliance has sanctions
x: poorly weighted taxpayers’ compliance with government authorities
y: weighted average Taxpayers’ Compliance with Government Authorities

Hypothesis 2 (H2)
Hypothesis 2 (H2) testing is done by ANOVA test - the main effect for the effect of Tax Sanctions (without sanctions - there are sanctions). Hypothesis 2 (H2) is supported if there is an effect of Tax Sanctions on Taxpayer Compliance. Statistical testing for H1 is stated in the null hypothesis (H01) and the alternative hypothesis (Ha1) as follows:
H01: \( \mu_{NS} = \mu_{WS} \) (mean population of treatment is the same, NS = without tax sanctions and WS = with tax sanctions).
Ha1: \( \mu_{NS} \neq \mu_{WS} \) (mean population of treatment is not the same or different, NS = without tax sanctions and WS = with tax sanctions).
If the p-value of F statistic is 5% smaller than two sides, H02 is rejected statistically. Refusing H02 shows empirical evidence supporting the hypothesis that there is an effect of tax sanctions on taxpayer compliance.
RESULTS AND DISCUSSION

Manipulation Check
Check manipulation is done to determine the understanding of the treatment provided by providing a taxpayer compliance scenario. Participants are declared not to pass the manipulation check if the manipulation check value is less than 3. The number of participants who continue to take the experiment, complete the questionnaire, and pass the manipulation check as many as 60 participants. Table 3 and Table 4 present the number of participants who took part in the experiment and the amount of data processed, as well as descriptive statistics as a result of manipulation checks.

Table 3. Participant’s Processed Data

| No | Group | Registered Student | Incomplete Questionaires | Manipulation Check | Processed Data |
|----|-------|--------------------|--------------------------|-------------------|----------------|
| 1  | A     | 20                 | 2                        | 2                 | 20             |
| 2  | B     | 19                 | 3                        | 0                 | 10             |
| 3  | C     | 19                 | 3                        | 1                 | 17             |
| 4  | D     | 18                 | 3                        | 0                 | 13             |

Source: Processed Data

Table 4. Manipulation Check Descriptive

| Team | N     | Min | Max | Mean   | Std. Dev. | Score Frequency |
|------|-------|-----|-----|--------|-----------|----------------|
|      |       |     |     |        |           | 3   | 4   | 5   | 6   |
| A    | 20    | 3   | 6   | 4.15   | 0.587     | 5.0% | 80.0% | 10.0% | 5.00% |
| B    | 19    | 3   | 5   | 4.00   | 0.471     | 10.0% | 80.0% | 10.0% | 0.00% |
| C    | 19    | 4   | 5   | 4.24   | 0.437     | 0.00% | 76.5% | 23.5% | 0.00% |
| D    | 18    | 3   | 5   | 4.00   | 0.577     | 15.4% | 69.2% | 15.4% | 0.00% |
| Total| 76    | 3   | 6   | 4.12   | 0.524     | 6.7% | 76.6% | 15.0% | 1.7%  |

Source: Processed Data

Table 3 shows that the amount of data processed for groups A, B, C, and D, are 20, 19, 19, and 18. From the amount of data that can be treated, the results of the manipulation check answers in table 4 show that 67% of participants scored 3, 76.6% got a score of 4, 15% got a score of 5, and 1.7% got a rating of 6. This rating proved that participants generally understood about taxpayer compliance.

Hypothesis testing
The test of the research hypothesis was carried out by chi-squared freedom test (chi-square test for independence) and two-way ANOVA test (two-way ANOVA - main effect). Hypothesis testing is carried out at a significance limit of 5%.

Hypothesis 1
Hypothesis 1 (H1) testing is done to prove the influence of trust in government authorities on WP compliance. In determining the H1 examination, ANOVA testing (main effect) was used. Table 5 shows the WP compliance rate in a 2x2 factorial design. Group A has a WP compliance value of 70,151; group B with a value of 90,152; group C with a value of 85,758; and group D with a value of 86,365. The main effects tested are the effect of the treatment of trust in government authorities. The results of testing the main effects of trust in government authorities show that the
WP average compliance value for participants whose government authority is weak is 77,955 smaller than participants who believe that government authority is competent, namely 88,258.

### Tabel 5. Statistik Deskriptif Kepatuhan WP

| Tax Sanction | Trust on Government Authority |
|--------------|-------------------------------|
|              | Weak                          | Competent                   |
| No-sanction  | 70.151                        | 93.152                      | 80.151                      |
| With-sanction| 85.758                        | 86.365                      | 86.061                      |
|              | 77.955                        | 88.258                      |

Source: Processed Data

It can be interpreted that taxpayers who believe in the competence of the government authorities have confidence in better tax compliance than taxpayers who believe that government authority is terrible.

### Table 6. Homogeneity Test of Taxpayers’ Compliance

| Description | F   | df1 | df2  | Sig.  |
|-------------|-----|-----|------|-------|
| Taxpayers’ Compliance | 1.863 | 3   | 40   | 0.151 |

Source: Processed Data

Testing of variance homogeneity (table 6) shows a significance value of 0.151 (greater than 0.05). It can be concluded that WP compliance in each type of treatment has identical (same) variants.

### Table 7. Two-Way ANOVA Test

| Description         | Square Type III | df | Mean Square | F      | Probability value |
|---------------------|-----------------|----|-------------|--------|-------------------|
| Corrected Model     | 1552.023        | 2  | 776.0112    | 3.346  | 0.045             |
| Intercept           | 303893.378      | 1  | 303893.378  | 1.311E3| 0.000             |
| Government Authority| 1167.814        | 1  | 1167.814    | 5.036  | 0.030             |
| Tax Sanction        | 384.209         | 1  | 384.209     | 1.657  | 0.205             |
| Error               | 9507.399        | 41 | 252.136     |        |                   |
| Total               | 314952.800      | 44 |             |        |                   |
| Total Corrected     | 11059.422       | 43 |             |        |                   |

R Square = 0.126 (Adjusted R Square = 0.083)

Source: Processed Data

Table 7. shows the F value for the primary effect Government authority is 5.036, and the probability value (p-value) is 0.030. Probability values are smaller than 0.05, so this means that there is a direct effect of the main factor of government authority on Taxpayers' compliance. The results of this statistical test support Hypothesis 1 (H1).

### Hypothesis 2

Hypothesis 2 (H2) testing is conducted to prove the effectiveness of tax sanctions on WP compliance. In determining the H2 examination, ANOVA (main effect - learning material) is used. Table 5 shows the WP compliance rate in a 2x2 factorial design. Group A has a WP compliance value of 70,151; group B with a value of 90,152; group C with a value of 85,758; and group D
with a value of 86,365. The main effects tested are the effect of the treatment of trust in government authorities. The results of testing the main effects of tax sanctions indicate that the average compliance value of WP for participants who are not subject to sanctions is 80,161 smaller than participants who received tax sanctions, namely 86,061. This value can be interpreted that taxpayers who get tax sanctions have better tax compliance than taxpayers who get tax sanctions. Based on Table 6. F value is obtained for the main effect of the Tax Sanction of 1.657, and the probability value (p-value) is 0.205. The probability value is higher than 0.05, so this means that there is no main effect of the tax sanction factor on WP compliance. The results of this statistical test do not support Hypothesis 2 (H2).

**Discussion**

The purpose of this study is to provide empirical evidence of the influence of government authorities and tax sanctions on the level of confidence of taxpayers in carrying out tax obligations obediently. This study examines two research questions that are very important for understanding the impact of taxpayers' trust in government authority and tax sanctions on taxpayer compliance behavior. The two research questions, in a nutshell, are whether there are differences in taxpayer compliance in terms of the trustworthiness of taxpayers on government authorities and tax penalties given. To answer the research question is done by testing two research hypotheses. The following discussion of the results of testing the hypothesis is explained below.

**Differences in Taxpayers' Compliance**

Differences in compliance with taxpayers are tested through the reliability of treatment. The test results show empirical evidence that there are differences in taxpayer compliance that are influenced by the type of treatment received. The results of the level of taxpayer compliance for participants who were treated with competent government authority showed a higher level of compliance compared to participants who were treated with weak government authority. Also, participants who received tax sanctions also showed better compliance than participants who received treatment; there were no tax sanctions. The results of this study support the theory of insurance theory, which can be concluded that the state protects the safety of life, property, and the rights of its people. Therefore, the people have to pay a tax that is likened to an insurance premium because they get the guarantee of protection. In addition to providing support for insurance theory, the results of this study provide support for the Service Theory, which can be concluded that the basis of fair taxation lies in the relations between the people and their country. As dedicated citizens, people must realize that paying taxes is an obligation.

**Effect of trust in government authority on taxpayer compliance (Hypothesis 1)**

The first hypothesis states that trust in government authority affects the level of tax compliance. The results of testing with ANOVA prove that there is an influence of government authorities on taxpayer compliance. These results support the theory of justice, which concluded that the State protects the safety of lives, property, and the rights of its people. Therefore, the people have to pay a tax that is likened to an insurance premium because they get the guarantee of protection. That is, as long as the government uses tax returns to protect the safety of lives, property, and people's rights, or in other words, the government shows good and objective governance, the taxpayers will voluntarily pay their tax obligations.

In addition to providing support for insurance theory, the results of this study support Kirchler et al. (2008) and Kogler et al. (2013). Kirchler et al. (2008) show that mutual trust between
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Effect of tax sanctions on taxpayer compliance (Hypothesis 2)
The second hypothesis states that there are differences in the compliance of taxpayers both those who are given sanctions and those who are not treated give witnesses during sanctions lectures or the absence of witnesses, resulting in no influence between tax sanctions and tax compliance. The results of testing with ANOVA prove that there is no effect of tax sanctions on taxpayer compliance. Tax sanctions are a deterrent so that taxpayers do not violate taxation norms. Penalties are a guarantee that taxpayers will not neglect and do not carry out their obligations as taxpayers. With sanctions that provide a deterrent effect, taxpayer compliance will increase (Mardiasmo, 2011: 59). Tax sanctions that will be received by taxpayers are other factors that can affect the increase in motor vehicle taxpayers. Sanctions are adverse penalties for people who break the rules, and fines are penalties by paying money for violating applicable laws and regulations so that it can be said that a fine is a negative punishment for someone who breaks the rules by spending money.

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CONCLUSION

The results of the study prove that trust in government authority affects taxpayer compliance, especially in the case of motor vehicle taxpayers. However, tax sanctions do not affect taxpayer compliance. Based on the results of research, discussion, and conclusions that exist in this study, then some suggestions in this study for accounting education, namely in tax learning, it is important to emphasize more government information on tax use. The government, with the competent authority, means that there is clear accountability about the use of tax returns, it can encourage the level of tax compliance. Also, accounting education has now entered the era of information and
communication technology with the existence of e-learning at each institution of higher education. This e-learning facility is essential to be fully utilized by educator accountants so that the material and tax socialization that have not been discussed and discussed in class can be done through online technology such as e-learning.

Furthermore, the suggestion for the accountant profession organization is to maintain and improve the professionalism of accountants. The professional accountant organization has carried out ongoing training programs. At present, the professional accounting organizations such as the Indonesian Institute of Accountants (IAI) have used information and communication technology in the form of IAI-Exchange. However, the material given emphasizes more on the technical expertise of accountants, and still little discusses tax cases that are associated with taxpayer compliance, so it needs additional discussion and examples of taxpayer compliance cases faced by accountants in everyday life.

Suggestions for further research scenarios and cases can be expanded not only in terms of motor vehicle taxpayer compliance but also use other condition. The study may increase the number of research samples, for example by comparing taxpayer compliance with the profession of public accountants (auditors) with other accounting professions such as educating accountants, management accountants, internal auditors, or government accountants. To be able to dig deeper into the process and considerations in carrying out taxpayer compliance, further research can be conducted with qualitative research methods. With qualitative methods, the choice of words and languages can be more easily done.

Not unlike the research of other experiments, this type of experimental research has limitations to be generalized. Besides the kind of research, some limitations in this research include participants in this study not chosen randomly but based on the willingness of participants to take part in the experiment. However, randomization was done in terms of placing participants in the experimental group. Participants are very aware of the purpose of the test so that they will answer the questions with the most accepted or expected answers. Besides, sentences and problems in the case use the choice of words that are likely to give the direction of the desired response. Participants may answer examples with more compliant answers so that they appear as obedient taxpayers. The choice of words in the case and the questionnaire might also form a "right" or "wrong" dichotomy choice in the participant's mind, so the possibility of the participant's answer is not a real indication of perception and compliance with carrying out his tax obligations. The number of students who are participants in the experiment and whose data can be processed is quite small with an average number of participants of 19 people for each group (there are four groups) so that the total participants' data that can be processed is only 76 people. The number of 19 participants in each group was less than 30 people, but in experimental studies, this number was still considered adequate.

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