The effect of the awareness of taxpayer and tax socialization on taxpayer compliance for motor vehicles

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Abstract
Purpose: This study aimed to determine whether taxpayer awareness and tax socialization affect taxpayer compliance at the SAMSAT Office of Cianjur Regency.
Research methodology: This study used a simple random sampling technique and the Slovin method using Statistical Program for Society Science (SPSS) software. Primary data were obtained by distributing the questionnaires.
Results: Based on the results, it can be concluded that the variable awareness of taxpayers and tax socialization partially have a positive and significant effect on taxpayer compliance.
Limitations: This study's limitation is the use of a questionnaire to obtain data, which allows the respondent to translate the questionnaire items differently from what the author intended. The questionnaire was distributed only to the taxpayer of a motor vehicle at the SAMSAT Office of Cianjur Regency.
Contribution: Author, SAMSAT Office, and Public.
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1. Introduction

Rooted in Pancasila and the 1945 Constitution of the Republic of Indonesia, it is a legal state aimed at realizing a fair and prosperous state life system. To achieve these goals, the government incurs an enormous cost derived from the tax sector through intensification and tax collection expansion (Erwis, 2012).

Taxes are a source of government revenue and are used to meet national responsibilities in addressing social problems, improving health and security, and improving social relations between individuals and nations (Dharma & Suardana, 2014).

With this kind of autonomy, it is expected that the autonomous region will receive subsidy assistance from the center, such as the enactment of Law No. 32 of 2004, which contains the division of authority and functions among the Central and Local Governments. Regional autonomy policies allow opportunities and challenges for local progress. The region can maximize all its resources for independence (Sari, 2013).

Motor vehicle tax is a local tax and a potential source of revenue. However, taxpayer compliance in paying taxes has fluctuated in recent years; therefore, local governments must perform optimization. The vehicle in question in this research is an all-wheel-drive vehicle used on the road and driven by technical equipment such as motors or other equipment that serves to change certain energy into kinetic energy of motor vehicles, including heavy equipment and large appliances that operate using a motor and wheels and are not permanent, as well as motor vehicles, operated (Zuraida, 2011).

Jaklelana, until now, taxpayers of 480 thousand people tend to pay when netted raids. The majority of those who paid the previous tax netted raids on joint operations. Based on data from 2018, the number of taxpayers who did not pay reached 150 thousand people by the middle of the year.

A total of 198 service vehicles were used in echelons II and III. According to Gagan Rusganda The Head of the Public Relations Department of the Cianjur Regency Government suggested that service vehicle users should be responsible for paying taxes on service vehicles.

Joint operations are conducted regularly in Cianjur District to reduce traffic violations and raise the level of awareness of motor vehicle taxpayers about paying their taxes. Eka Jakalelana public relations of SAMSAT Office Cianjur Regency said that until mid-2019, the number of taxpayers who had not fulfilled their obligations tended to decrease compared to the previous year. However, in the joint operation held several times, many red license plate vehicles have not fulfilled their obligations because they are currently charged to users.

To determine what factors affect taxpayers who do not meet their obligation to pay motor vehicle tax in Cianjur Regency, the author stated his opinion that taxpayer awareness becomes one that affects the taxpayer himself to avoid his obligation to pay taxes and socialization activities about taxation for the community as taxpayers become one way to raise the level of taxpayers' compliance. Then the author decided to title his research which is "The Effect of the Awareness of Taxpayer and Tax Socialization on Taxpayer Compliance for Motor Vehicles." This is a reference for taxpayers and SAMSAT parties to evaluate their respective performance.

2. Literature review
2.1. Tax
Taxes are a source of state revenue and are used to fulfill state responsibilities in addressing social problems, improving welfare and prosperity, and social contacts between citizens and governments (Dharma & Suardana, 2014).

In general, taxes are defined as people's dues that are coercive and managed by the government, which will then be used in the public interest. Many tax understandings are expressed by experts, including:

According to Article 1 of Law No. 28 of 2007, the third amendment to Law No. 6 of 1983 on General Provisions and Procedures for Taxation:
"Tax is a compulsory payment to a government owned by an individual or organization of a coercive nature under the act, without being directly rewarded and used for the good of the country and the development of the people."

2.2. Taxpayer Awareness
Taxpayer awareness is a person's faith in fulfilling the obligation to pay taxes based on his sincere conscience. The higher the awareness of taxpayers, the better the understanding and implementation of tax obligations to improve compliance. Susilawati and Budiarta (2013)

Zain (2008) states that taxpayer compliance is a climate of compliance and awareness of the fulfillment of tax obligations reflected in situations where taxpayers understand and strive to follow all the provisions of the tax law, fill out tax forms fully and clearly, calculate the amount of tax owed correctly, and pay taxes on time.

2.3. Tax Socialization
Nurmantu (2009) states that tax socialization should boost taxpayers' compliance so that the number of tax receipts can be increased according to the goal. Compliance with the taxpayer is a situation in which the taxpayer fulfills all his or her tax responsibilities and exercises their tax rights.

Widodo, Djefris, and Wardhani (2010) stated that tax counseling and socialization are essential strategies in socializing knowledge and the important role of tax. Wahono (2012) states that tax socialization is an attempt made by the General Taxation Manager to know everything about taxation, regulations, and taxation procedures through appropriate methods.

2.4. Tax Compliance
Compliance with the taxpayer can be characterized as the taxpayer's attitude and actions that perform all of their tax obligations and enjoy all of their tax rights in compliance with applicable infringement regulations (Saryadi and Listyorini, 2012).

Rahayu (2013) states that voluntary compliance is the cornerstone of the self-assessment scheme, where taxpayers are responsible for setting their tax responsibilities and then paying and filing their taxes in a timely and correct manner. In addition, taxpayers are tax-conscious taxpayers, understand their tax rights and obligations, and are expected to care about taxes, namely, carrying out their tax obligations properly and understanding their taxation rights.

2.5. Framework
The basis of the theory used by taxpayers' awareness of taxpayer compliance is the social learning theory. This theory states that individuals can learn and understand by observing what happens to others, or bias by directly experiencing it. Based on the above principle, it can be stated that taxpayer awareness depends on each individual, both from observations from others and personal experience. Thus, taxpayer compliance also increases if taxpayer awareness continues to increase.

Social learning theory is the basis of the theory used in tax socialization for taxpayer compliance. Social learning theory explains the behavior of taxpayers to be able to meet the obligation to pay taxes on time and makes observations to the Directorate General of Taxation on whether the Directorate General of Taxation conducts tax socialization by providing information and guidance to taxpayers on everything that is relevant to taxation so that it is expected to rectify taxpayer acquiescence.

2.6. Research Hypothesis
Taxpayer awareness can be seen from taxpayers' sincerity and willingness to meet their tax responsibilities, as shown by the taxpayer's comprehension of the tax role and seriousness in paying and reporting taxes. It is difficult to achieve taxpayer awareness. Until now, the public paying taxes has not reached the expected level. When the public is aware, taxes will be paid sincerely. Ideally, to realize taxpayer awareness, the public should continue to be invited to know, recognize, appreciate, and comply with the applicable taxation provisions. The research of Mory (2015), Aswati, Mas'ud, and Nudi (2018), Anam, Andini, and Hartono (2018), Adi and Yushita (2018) shows that taxpayer awareness has a crucial role in improving taxpayer compliance.
H1: Taxpayer Awareness Affects Taxpayer Compliance

Tax socialization plays a crucial role in improving taxpayer compliance, which is expected to provide taxpayers with knowledge about tax regulations and motivate each taxpayer to obey and fulfill their obligation to pay taxes. Tax socialization can be done by means of counseling using mass media, electronic media, and the installation of billboards containing short quotes that make it easy to understand the importance of paying taxes or by discussing directly with taxpayers. Therefore, the factors that cause high taxpayer compliance should receive serious attention in order to achieve targeted results. The research results of Ananda, Kumadji, and Husaini (2015), Samadiartha and Darma (2017), Megantara, Purnamawati, and Sirnawati (2017), Nurdyastuti and Penawan (2018), Muhamad, Asnawi, and Pangayow (2019) show that tax socialization has a crucial role in improving taxpayer compliance. Meanwhile, in a study conducted by Barus (2016), tax socialization had no significant effect on taxpayer compliance with motor vehicles.
H2: Tax Socialization Affects Taxpayer Compliance

3. Research methodology

3.1. Type of research

The research method used by the author was explanatory. According to Nuryaman and Christina (2015), exoplanet research is exoplanet research whose purpose is to obtain answers about "how" and "why" a phenomenon occurs. The goal of this study is to explain or test the relationship between research variables.

3.2. Data and Data Sources

The data form used in this analysis was based on quantitative methods. According to Sugiono (2017), a quantitative method is a research method centered on the theory of positivism used for research on some populations or samples, for data collection using research instruments, for quantitative or statistical analysis, and to test proven hypotheses. Primary data are the data sources used in this analysis. According to Sugiono (2017), the primary source is the data source for obtaining data directly to collect data.

3.3. Data Collection Methods

This study requires data and information to be tested for validity. Therefore, a data-collection method is required to achieve promising research results. To obtain the desired data, researchers used a questionnaire to distribute questionnaires for taxpayers for motor vehicles at the SAMSAT Office, the method of distributing them by handing out leaflets and stationery, to minimize the spread of the Covid-19 virus pandemic such as researchers giving questionnaire leaflets with one pen per person and spraying disinfectants on each leaflet to be shared or received. This research was conducted at the Regional Revenue Management Headquarters in the Cianjur Regency.

3.4. Population and Research Samples

Yusuf (2014) stated that the population is the totality of all possible values rather than the specific characteristics of many objects that they want to learn. Meanwhile, Nuryaman and Christina (2015) state that the population shows the whole community of individuals, activities, etc., that researchers are interested in investigating. Based on population understanding, this study's population is the total number of Motor Vehicle Taxpayers registered at the Cianjur District Revenue Management Headquarters until mid-2019 with a population of 480,000 people.

Sugiono (2017) stated that samples are part of the population number and characteristics. If the population is large and researchers cannot analyze anything in the population, they may use samples taken from that population because of scarce resources, energy, and time.

The sample used in this study was obtained using a Simple Random Sampling technique. Sugiono (2017) stated that simple random sampling is a technique of randomly taking samples from members of the population without paying attention to the strata of the population. Nuryaman and Christina (2015) state that the sample is part of the population. The sample consisted of members of several selected populations. The word others, which forms a sample of only a few population elements, opens the entire element.

To determine the number of samples, the author applied the Slovin formula. Yusuf (2014) stated that the formula for Slovin is as follows:

$$n = \frac{N}{1 + Ne^2}$$

Description:
n = Amount of Specimens
N = Population
e = Tolerable mistakes limit (10% or 0.1)

This study used simple random sampling conducted by determining the number of samples counted using the formula Slovin. Based on Cianjur Regency Revenue Management Head Office data, the number of Motor Vehicle Taxpayers until the end of 2019 was recorded as 480,000 people. Therefore, the number of samples used in this study was

$$n = \frac{480.000}{1 + 480.000(0,1)^2}$$

n = 99,979171006

(rounded to 100)

Based on the estimate, the number of samples is rounded to 100 so that the minimum sample to be taken is 100. The sample was selected based on motor vehicle taxpayers who come to the SAMSAT Office of Cianjur Regency to meet their obligations to pay taxes.

3.5. Development of Research Instruments

Researchers have developed research instruments by defining operational variables and including statements from the indicators.

1. Taxpayer Awareness (X1)

Taxpayer awareness is a person's faith in fulfilling the obligation to pay taxes based on his sincere conscience. The higher the awareness of taxpayers, the better the understanding and implementation of tax obligations to improve compliance. Susilawati and Budiarta (2013)

Indicators	Statement
1. Be aware of the laws and regulations on taxation.	1. I am well aware of the tax laws and regulations.
2. Know the tax role of state finances.	2. I know the tax role of state financing.
3. Understand that the tax commitments must be complied with by the relevant legislation.	3. I recognize that the tax obligations must be carried out in compliance with the relevant regulations.
4. Understand the tax role of state finance.	4. I recognize the fiscal role of state financing.
5. Measure, charge, and record taxes willingly.	5. I happily measure the charge and disclose taxes.
6. Measure, charge, and disclose taxes correctly.	6. I am right to measure, charge, and report taxes.

2. Tax Socialization (X2)

Tax counseling and socialization are among the most important strategies in socializing the knowledge and the essential role of tax (Widodo, Djefris, and Wardhani, 2010).

Indicators	Statement
1. Counseling.	1. The method carried out by the tax officer in counseling is effective.
2. Discuss directly with taxpayers and community leaders.	2. The tax officer provides a good explanation in discussions with taxpayers and community leaders.
3. Information directly from the tax officer (fiskus) to the Taxpayer	
4. The use of billboards.	

| | 3. The tax officer provides information directly to the taxpayer correctly and adequately. |
| | 4. Advertising at some point in the city motivates taxpayers to pay taxes on time. |

3. Taxpayer Compliance (Y)

Taxpayer compliance can be characterized as the activity of a taxpayer who meets all of his tax obligations and enjoys all of his tax rights under the provisions of applicable abuse regulations (Siregar and Listyorini, 2012).

Indicators	Statement
1. Fulfill tax obligations by applicable regulations.	1. I always fulfill the obligation to pay the tax on motor vehicles.
2. Pay his taxes on time.	2. I always pay motor vehicle tax on time.
3. Customers meet the criteria for payment of their taxes.	3. I always complete the data of motor vehicle tax payment requirements by the provisions.
4. Customers can find out the payment deadline.	4. I never forget the due date of payment of motor vehicle tax.

3.6. Data Analysis Method

Multiple linear regression analysis was applied in this study. To provide an idea of the variables, descriptive statistics were used. To examine data quality, the present study used validity and reliability. The regression equations can be best, linear, and unbiased estimators, and then we carry out assumption tests that include data normality, multicollinearity, and heteroskedasticity.

4. Results and Discussions

4.1. Respondent Overview

In this section, the author describes the survey results obtained. This study aims to determine whether taxpayer awareness and tax socialization affect taxpayer compliance with motor vehicles at the Cianjur Regency SAMSAT Office. In obtaining respondents, questionnaires were distributed to the public encountered when making payments for motor vehicle taxes, name refunds, and others. The independent variables in this study are taxpayer awareness and tax socialization, while taxpayer compliance with motor vehicles is the dependent variable. The study was conducted in 2020. The subject of this study was the Cianjur Regency SAMSAT Office. To explain the background of the respondents sampled in this study, a table of respondents' profile descriptions was created. The respondents' profile description consisted of gender and age. The data obtained by the author regarding the respondents' profiles are as follows:

Table 1. Respondent Classification by Gender

Gender	Frequency	Percentage
Male	76	76%
Female	24	24%
Total	100	100%

Source: Processed questionnaire.

Based on a table of 100 respondents in this study, it was seen that 76% of the respondents were male, while 24% were female.

Table 2. Classification of Respondents by Education Level

Education Level	Frequency	Percentage
Elementary School	12	12%
Junior High School	24	24%
Senior High School	42	42%
College	22	22%
Total	100	100%

Source: Processed questionnaire.

Based on the table of 100 respondents in this study, it was seen that most respondents had a high school education level (42 %), while the number of respondents with a level of elementary education was 12%.

4.2. Validity Test

The goal of the validation test was to ensure that predetermined variables could explain the statements for each variable. This analysis uses the Pearson bivariate, where there is a bivariate association between each item score and the total item score in this test. The correlation value was compared to the value in Table 5-007 = 5 percent, df = n-2, where n represents the total data used.

Table 3. Taxpayer Awareness Validity Test (X1) Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	TOTAL.X1
X1.1	Pearson Correlation	1	.164	.143	.150	$.227^*$	.163	$.670^{**}$
	Sig. (2-tailed)		.102	.157	.138	.023	.105	.000
	N	100	100	100	100	100	100	100
X1.2	Pearson Correlation	.164	1	.133	.050	.102	.120	$.460^{**}$
	Sig. (2-tailed)	.102		.187	.623	.312	.236	.000
	N	100	100	100	100	100	100	100
X1.3	Pearson Correlation	.143	.133	1	.126	$.250^*$	$.200^*$	$.540^{**}$
	Sig. (2-tailed)	.157	.187		.213	.012	.046	.000
	N	100	100	100	100	100	100	100
X1.4	Pearson Correlation	.150	.050	.126	1	$.282^{**}$	.131	$.478^{**}$
	Sig. (2-tailed)	.138	.623	.213		.004	.195	.000
	N	100	100	100	100	100	100	100
X1.5	Pearson Correlation	$.227^*$	.102	$.250^*$	$.282^{**}$	1	.188	$.602^{**}$
	Sig. (2-tailed)	.023	.312	.012	.004		.060	.000
	N	100	100	100	100	100	100	100
X1.6	Pearson Correlation	.163	.120	$.200^*$	.131	.188	1	$.512^{**}$
	Sig. (2-tailed)	.105	.236	.046	.195	.060		.000
	N	100	100	100	100	100	100	100
	Pearson Correlation	$.670^{**}$	$.460^{**}$	$.540^{**}$	$.478^{**}$	$.602^{**}$	$.512^{**}$	1

TOTAL. X1	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	100	100	100	100	100	100	100

*. the 0.05 is valuable (2-tailed).

**. Correlation at the 0.01 is valuable (2-tailed)

Source: Processed questionnaire.

Table 4. Tax Socialization Validity Test (X2) Correlations

		X2.1	X2.2	X2.3	X2.4	TOTAL.X2
X2.1	Pearson Correlation	1	$.351^{**}$	$.478^{**}$	$.662^{**}$	$.810^{**}$
	Sig. (2-tailed)		.000	.000	.000	.000
	N	100	100	100	100	100
X2.2	Pearson Correlation	$.351^{**}$	1	$.530^{**}$	$.345^{**}$	$.701^{**}$
	Sig. (2-tailed)	.000		.000	.000	.000
	N	100	100	100	100	100
X2.3	Pearson Correlation	$.478^{**}$	$.530^{**}$	1	$.474^{**}$	$.784^{**}$
	Sig. (2-tailed)	.000	.000		.000	.000
	N	100	100	100	100	100
X2.4	Pearson Correlation	$.662^{**}$	$.345^{**}$	$.474^{**}$	1	$.815^{**}$
	Sig. (2-tailed)	.000	.000	.000		.000
	N	100	100	100	100	100
TOTAL. X2	Pearson Correlation	$.810^{**}$	$.701^{**}$	$.784^{**}$	$.815^{**}$	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	100	100	100	100	100

**. the 0.01 is valuable (2-tailed).

Source: Processed questionnaire.

Table 5. Taxpayer Compliance Validity Test (Y) Correlations

		Y1.1	Y1.2	Y1.3	Y1.4	TOTAL.Y
Y1.1	Pearson Correlation	1	.153	$.207^{*}$	$.278^{**}$	$.638^{**}$
	Sig. (2-tailed)		.128	.039	.005	.000
	N	100	100	100	100	100
Y1.2	Pearson Correlation	.153	1	$.289^{**}$	$.365^{**}$	$.676^{**}$
	Sig. (2-tailed)	.128		.004	.000	.000
	N	100	100	100	100	100

Y1.3	Pearson Correlation	.207*	.289**	1	.279**	.661**
	Sig. (2-tailed)	.039	.004		.005	.000
	N	100	100	100	100	100
Y 1.4	Pearson Correlation	.278**	.365**	.279**	1	.695**
	Sig. (2-tailed)	.005	.000	.005		.000
	N	100	100	100	100	100
TOTAL. Y	Pearson Correlation	.638**	.676**	.661**	.695**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	100	100	100	100	100

*. the 0.05 is valuable (2-tailed).
**. the 0.01 is valuable (2-tailed).
Source: Processed questionnaire.

Table observations show the results of the sample (n) = 98 of 0.1966. Looking at the validity test results, it is known that all research instruments variable Taxpayer Awareness (X1), Tax Socialization (X2), and Taxpayer Compliance (Y) resulted in a value of r Count > r Table of 0.1966. Thus, all the research instruments in this study can be considered valid.

4.3. Reliability Test
It is a metric that shows how the measurement results remain consistent when measured twice or more against the same symptoms using the same measuring system. The Cronbach's alpha was used in this study. Reliability Tests can be performed jointly at all points of the questioning. According to Ghozali (2016), if alpha > 0.70, the question is reliable.

Table 6. Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	N of Items
.809	14

Source: Processed questionnaire.

From the reliability test results obtained, all values from the variable results of Taxpayer Awareness (X1), Tax Socialization (X2), and Taxpayer Compliance (Y) resulted in a Cronbach's alpha value of >0.70. So it can be stated that the instruments in this study are reliable and can provide decisive, consistent results.

4.4. Classic Assumption Test
However, the regression method typically has some problems. Therefore, to detect if there was a regression problem in this study, a classic assumption test was carried out, which included testing for Normality, Multicollinearity, and Heteroscedasticity.

4.5. Normality Test
Ghozali (2016) said that normality checks are intended to assess whether, in regression models, destructive or Residual variables are of standard deviation. The t-test assumes that the residual value matches a normal distribution. If this assumption is violated, the statistical test becomes null for a small sample number. The data normality test used by researchers is the Kolmogorov-Smirnov decision-making test:

a. If the significance value > 0.05, the data are ordinarily transmitted.
b. If the value of < 0.05, the data are not ordinarily transmitted.

Table 7. Normality Test Results

OneSample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters,b	Mean	0E-7
	Std. Deviation	1.77408720
Most Extreme Differences	Absolute	.066
	Positive	.041
	Negative	-.066
Kolmogorov-Smirnov Z		.656
Asymp. Sig. (2-tailed)		.782

The normality test results using the Kolmogorov-Smirnov method resulted in a normality test of 0.782, where the outcome was greater than the significance level of 0.05. It can be assumed that the normality test was normally distributed in this analysis.

4.6. Multicollinierity Test

Ghozali (2016) said that the multicollinearity test object is used to assess if a regression model has detected a correlation between independent variables (free variables). The association of independent variables should not be a useful regression model. Multicolor monitoring can be accomplished by examining the tolerance value and variance inflation factor (VIF). Multicollinearity is accomplished by setting an example at the Tolerance Value and Variance Inflation Factor (VIF) using the following criteria:
a. Tolerance Value > 10
b. Variance Inflation Factor (VIF) < 10

Table 8. Multicollinearity Test Results

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.908	1.815		.501	.618		
1 TOTAL. X1	.337	.073	.370	4.611	.000	.832	1.202
TOTAL. X2	.386	.069	.453	5.639	.000	.832	1.202

a. Dependent Variable: TOTAL.Y
Source: Processed questionnaire.

Based on Table 5.8 of the above multi-competency test results, it can be found that the regression coefficient of the exogenous variables is more than 0.1, and the VIF value is not more than 10. Therefore, we can verify that there was no multicollinearity between the independent variables of the regression model.

4.7. Heteroscedasticity Test

Ghozali (2013) said that there is one way to detect heteroscedasticity is to undertake a Glejser examination. The Glejser guidelines indicate a reduction in residual absolute values against independent variables. The likelihood outcome is considered important if the significance value is 5%.

Table 9. Heteroscedasticity Test Results

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.679	1.021		3.602	.001
	TOTAL.X1	-.089	.041	-.236	-2.175	.032
	TOTAL.X2	.007	.039	.020	.185	.854

a. Dependent Variable: RES2
Source: Processed questionnaire

Based on the heteroscedasticity examination outcome using the Glejser test, the importance of the tax-consciousness variable (X1) was 0.032 and Tax Socialization (X2) was 0.854. Thus, contributing to the decision-making basis for the heteroscedasticity test, it can be inferred that there was no issue with heteroscedasticity.

4.8. Determination Coefficient

The valuation used for the coefficient of determination is the valuation R Square. These values were used to measure the number of independent variables that could explain the dependent variables. The R Square value used is obtained from the following table:

Table 10. Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.693[a]	.480	.469	1.792

a. Predictors: (Constant), TOTAL.X2, TOTAL.X1
Source: Processed questionnaire

The R Square value in the table is 0.480 or 48%. This indicates that the dependent variables of the independent variable could address 48%, while the residual 52% was explained by other variables that were not used in the regression model in this analysis. Thus, it can be found that monetary recognition and social interaction affect 48% of taxpayers' conformance;

4.9. Simultaneous Test

This paper focuses on Test F to examine the effect of tax recognition and socialization on taxpayers' compliance. The values used in this F test are F and Sig in the ANOVA table presented in Table 5.29. In this test, the calculated F value contained in the ANOVA table was then compared with the quality of Table F, while the significance of Sig compared to the value of significance was 0.05.

Table 11. Simultaneous Test Results

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	287.249	2	143.624	44.711	.000[b]
1	Residual	311.591	97	3.212		
	Total	598.840	99			

a. Dependent Variable: TOTAL.Y
b. Predictors: (Constant), TOTAL.X2, TOTAL.X1

The zero (H0) hypothesis used in this test is the lack of impact of the predictor variables on the dependent variables. The alternative explanation (Ha) used is that there is an effect on the dependent variables between independent variables.

The findings indicated that the estimated F value was 44,711, and the value of Sig shown in the ANOVA table was 0.000. The estimated F value that we compare to the F table that has been calculated is 3.09, and it appears that the significance of F is greater than that of the F table, which means that the Ha or alternative hypothesis used is agreed upon. The second approach compares the significance of the ANOVA table with a significance value of 0.05. It can be shown that the value of sig in the ANOVA table is less than the value of 0.05. It can be interpreted from the results of this study that alternative hypotheses are supported. Thus, both sides argue that there is an effect on the dependent variables between the independent variables.

4.10. Partial Test

This t-test is proposed to determine the partial influence (individual) of independent variables, namely taxpayer awareness and tax socialization, on dependent variables, namely taxpayer compliance. This test uses the coefficients presented in the following table:

Table 12. Partial Test Results

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	.908	1.815		.501	.618
1	TOTAL.X1	.337	.073	.370	4.611	.000
	TOTAL.X2	.386	.069	.453	5.639	.000

a. Dependent Variable: TOTAL.Y

From the test results in Table 5.29 unstandardized coefficient (B) values, the regression equation that has been formed can be stated as follows:
$$Y = 0.908 + 0.337 X1 + 0.386 X2 + e$$

$\alpha = 0.908$ means that if the taxpayer awareness variable (X1) and tax socialization (X2) are equal to zero or constant, then taxpayer compliance (Y) has a value of 0.908

β1 = If the regression coefficient value of the taxpayer awareness variable (X1) of 0.337 means that if the taxpayer awareness (X1) and other independent variables are of a constant value or equal to zero, then the value of the taxpayer compliance variable (Y) is predicted to increase by 0.337.

β2 = If the regression coefficient value of the tax socialization variable (X2) is 0.386, meaning that if the tax socialization (X2) and other independent variables are constant or equal to zero, then the value of the taxpayer compliance variable (Y) is predicted to increase by 0.386.

The table's test results display the t and sig values for each independent variable for decision-making in the t-test. The t-test was conducted in this study by comparing the t-count value with the t-table, which was calculated as 1,985. The second method uses the sig value in the table and then compares it to a significance level of 0.05. If the sig value is greater than the significance level, H0 is accepted, whereas if the sig value is less than 0.05, then H1 is received and H0 is rejected.

Hypothetically, researchers test whether taxpayer awareness variables affect Taxpayer Compliance.

First hypothesis

H0: Taxpayer Awareness does not affect Taxpayer Compliance

H1: Taxpayer Awareness affects Taxpayer Compliance

The calculation results showed that the Taxpayer Awareness variable has a count of 4,611, which means it is greater than the total of 1,985, which means that taxpayer awareness affects taxpayer compliance. The sig value is 0.000, which means that it is lower than the significance level of 0.05. Thus, it can be concluded that H1 is acceptable.

Second hypothesis

H0: Tax Socialization does not affect Taxpayer Compliance

H2: Tax Socialization affects Taxpayer Compliance

The calculation results showed that the variable Tax Socialization had a count of 5,639, which is greater than the total of 1,985. The sig value is 0.000, which means that it is lower than the significance level of 0.05. So it can be concluded that H2 is accepted, which shows that tax socialization affects taxpayer compliance.

4.11. *The Effect of Taxpayer Awareness on Taxpayer Compliance of Motor Vehicles*

The Effect of Taxpayer Awareness on Taxpayer Compliance of Motor Vehicle Taxpayer

The findings show that taxpayer awareness has a significant effect, and its direction is positive on the 0.337 rates of taxpayer compliance with motor vehicles. Taxpayer awareness affects taxpayer compliance with motor vehicles, suggesting that the higher the level of taxpayer awareness, the level of taxpayer compliance with motor vehicles will also be high The results of this study are in line with the theory expressed by Susilawati and Budiarta (2013) that taxpayer awareness is a person's faith in fulfilling the obligation to pay taxes based on his sincere conscience. The higher the awareness of taxpayers, the better the understanding and implementation of tax obligations to improve compliance. As well as the results of this study are in line with the previous studies conducted by Mory (2015), Aswati, Mas'ud, and Nudi (2018), Anam, Andini, and Hartono (2018), Adi and Yushita (2018), which reported that the level of taxpayer awareness has a partial impact on taxpayer compliance of motor vehicle.

4.12. *The Effect of Tax Socialization on Taxpayer Compliance of Motor Vehicles*

The results showed that tax socialization positively impacts taxpayers' compliance rate with the motor vehicle of 0.386. Based on the outcome of the data processing implemented, the variable tax socialization affects taxpayers' compliance with motor vehicles. This indicates that high tax socialization increases taxpayer compliance with motor vehicles.

This result is supported by the basic theory used in tax socialization to taxpayer compliance with motor vehicles, which is the theory of social learning. Social learning is the taxpayers' ability to meet the obligation to pay taxes on time, and taxpayers make observations to the Directorate General of Taxation on whether the Directorate General of Taxation conducts tax socialization by providing information and guidance to taxpayers on everything that is relevant to taxation so that it is expected to rectify taxpayer compliance.

Tax socialization plays a crucial role in improving taxpayer compliance, which is expected to provide taxpayers with knowledge about tax regulations and motivate each taxpayer to obey and fulfill their obligation to pay taxes. Tax socialization can be done by means of counseling using mass media, electronic media, and the installation of billboards containing short quotes that make it easy to understand the importance of paying taxes or by discussing directly with taxpayers. Therefore, the factors that cause high taxpayer compliance should receive serious attention in order to achieve targeted results. The research results of Ananda, Kumadji, and Husaini (2015), Samadiartha and Darma (2017), Megantara, Purnamawati, and Sirnawati (2017), Nurdyastuti and Penawan (2018), Muhamad, Asnawi, and Pangayow (2019) show that tax socialization has a crucial role in improving taxpayer compliance.

5. Conclusion

Based on the findings of the research and discussion on the effect of taxpayer awareness and tax socialization on taxpayer compliance for motor vehicles at the Cianjur Regency Office of SAMSAT, the researchers drew conclusions based on the results of the study, as follows:

1. Taxpayer awareness has a positive and significant effect on taxpayer compliance with motor vehicles. This indicates that the higher the level of taxpayer awareness, the higher the compliance rate of motor vehicle taxpayers.
2. Tax socialization has a positive and significant effect on taxpayers' compliance with motor vehicles. This indicates that the higher the level of tax socialization, the higher the taxpayers' compliance with motor vehicles.

5.1. Limitation and study forward

This study has several limitations.

1. This study only used a questionnaire to obtain data, which allowed the respondent to translate the questionnaire items differently from what the author intended.
2. The questionnaire was distributed only to the taxpayer of a motor vehicle at the SAMSAT Office of Cianjur Regency.

Based on the results of the discussion, conclusions, and limitations of this study, the authors provide suggestions for further research.

1. The next researcher is expected to not only use questionnaires to obtain data but also to conduct interviews with respondents. This ensured that the respondents could provide answers according to what the researchers intended.
2. The next researcher is expected to expand the reach in conducting his research, not only focusing on taxpayers who come to the Cianjur Regency SAMSAT Office but also distributing questionnaires and conducting interviews with taxpayers outside the Cianjur Regency SAMSAT Office.

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