

CHAPTER II

LITERATURE REVIEW

2.1 Theoretical Framework

2.1.1 Attribution Theory

Attribution is a theory that explains the causes of individual behavior which will give an impression of its own. The impression formed is a conclusion drawn as the factors that influence the behavior of others. Attribution theory states that if a group of people observe a person's behavior then they will try to determine whether the behavior arises due to internal or external factors (Robbins and Judge, 2008). The theory of attribution looks at how intellect and emotion jointly affect people's behavior (Weiner, 2006).

Attribution theory assumes that people try to determine the reasons why people do what they do (Oktiviani *et al.*, 2017). In research on a person's behavior according to this theory, the locus of control can be used (Qorina, 2019). This theory explains how a person can explain the causes of the behavior of others or himself which is determined from internal or external factors (Nisa & Umar, 2019). Behavior that arises due to internal factors or called internal locus of is behavior that arises under the control of the individual himself and which the behaviour that a person has that he is able to influence his performance and personally through his abilities, expertise, and efforts (Qorina, 2019). External behavior is caused by outside influences where there is a possibility that individuals will be forced to behave in certain ways due to the environment.

Attribution theory is very relevant to explain the factors that influence the behaviour of taxpayers in arrears used in this research model. There are three factors that influence the determination of internal and external factors (Robbins and Judge, 2008) including:

1. Specificity. A person views the behavior of other individuals differently in different situations. If there is someone's behavior that is considered unusual, then other individuals as observers will give external attributions to the behavior.

Conversely, if it is considered normal, it will be assessed as an internal attribution.

2. Consensus. Everyone has the same view in responding to someone's behaviour if in the same situation. If the consensus is high, it includes external attribution and if the consensus is low, it includes internal attribution.
3. Consistency. A person judges another person's behavior with the same response from time to time. The more consistent a behaviour is, the more people will attribute it to internal causes and vice versa.

The attribution theory in this study is relevant to be used as a supporting theory because this theory can explain the behaviour of taxpayers caused by internal attribution (taxpayer's salary) and external attribution (tax payment facilities, service quality, and tax socialization).

2.1.2 Theory of Planned Behaviour

Theory of Planned Behavior is a thinking concept that seeks to explain certain behaviors (Wulandari, 2016 in Afianto, 2017). The Theory of Planned Behavior implies that there is a possibility that individuals or groups do not fully behave under their control. Tax arrears behavior shown by taxpayers is a form of behavior that does not comply with tax obligations. The Theory of Planned Behavior is a theory put forward by Ajzen and Fishbein (1977) where this theory explains that tax compliance behavior is directly influenced by behavioral intentions caused by attitudes towards behavior and subjective norms (Anugrah & Fitriandi, 2022). A behavior shown by an individual is influenced by his inner intention (intention to comply) and perceived behavioral control. In other words, the behavior that arises in the individual according to this theory is due to the intention to perform the behavior.

The higher and stronger a person's intention to behave, the higher the possibility of the behavior being carried out by the individual (Ajzen, 1991). The existence of tax compliance intentions is the intention of the taxpayer in fulfilling tax obligations. There are three factors that influence individual intentions to

behave, namely attitudes, subjective norms, and behavioral control (Pangestie & Satyawati, 2019):

1. Attitude refers to a person's perception in considering or assessing positive (favorable) or negative (unfavorable) an action (Ajzen, 1991). Attitudes are formed because of behavioral beliefs about behavioral outcomes (Hidayat & Nugroho, 2010). Attitude towards taxpayer compliance, namely negative or positive feelings from taxpayers, is determined by the taxpayer's own belief in tax compliance. A positive attitude will encourage the intention of the taxpayer to behave obediently, while a negative attitude will trigger the taxpayer's unwillingness to behave obediently (Mahendra *et al.*, 2022). According to Anugrah & Fitriandi (2022), attitude towards behavior is an accumulation of one's feelings to either accept or reject an object or behavior and is measured by a procedure that places the person on a two-pole evaluative scale, for example good-bad, agree-disagree, and so on. According to Wanarta and Mangoting (2014), taxpayers who have a positive attitude towards tax non-compliance have a tendency to commit tax evasion.
2. Subjective norms are individual perceptions of expectations or acceptance from others who are considered influential (Anugrah & Fitriandi, 2022). Perception is a subject where people who are considered influential by someone can be close friends, family, or the surrounding environment (Ajzen, 1991). Subjective norms are social factors that describe the social pressures experienced by a person in his judgment to decide to do or not to do an act. If a person feels that the action he intends to take will be judged positively/negatively by the people around him, he will consider that assessment in the intention to behave (Ajzen, 2005). This indicates that subjective norms affect a person's behavior caused by the environment around.
3. According to Ajzen (1991), behavioral control is an individual's perception of whether or not the behavior will be difficult or not, whether or not the behavior can be carried out. Behavioral control arises because of control beliefs about things that support or hinder doing an action. This perception can arise from personal experience, other people, or individual estimates of the behavior to be

carried out (Anugrah & Fitriandi, 2022). Behavioral control affects the taxpayer's intention to comply where the higher the taxpayer's perception of his control and ability will encourage the taxpayer's intention to comply (Lesmana *et al.*, 2017). Behavioral control can be measured by using the economic level of the taxpayer as seen by his job and the amount of salary he has.

The theory of planned behavior is relevant to the research conducted because the respectful behavior of taxpayers in fulfilling their tax obligations is influenced by the taxpayers' intentions (Lesmana *et al.*, 2017). This compliance behavior will result in tax capture behavior. When viewed from the factors that influence non-compliant behavior in the form of tax arrears in this study, based on the Theory of Planned Behavior, the factors that become variables in this study are relevant to behavior control. This is because behavioral control is formed because of control beliefs about things that hinder or support in carrying out an action. The more someone feels there are few obstacles and lots of supporters to take action, then that person tends to think that it is easy to do this behavior.

2.1.3 Tax

The state is a collection of people who have a specific purpose. An individual's living cost is a burden. It comes from his salary, in contrast to the state's cost of living, which is the continuity of state equipment, state administration, state institutions, and so on, which must be financed from state income (Suandy, 2013). This state income is obtained from mandatory community contributions through taxes. According to the Taxation Law No. 16 of 2009 concerning General Provisions and Tax Procedures, tax is mandatory participation by the community to the state as a party owed by an individual or a coercive entity based on the law with no direct compensation. It is used for the state's sake and the people's welfare. According to Law No. 28 of 2007, taxes are mandatory contributions by individuals or taxpayers to the state, which in nature can force individuals under the law, and individuals do not receive direct reciprocity but are used for the benefit of the state for the welfare of the people. Mardiasmo (2016) believes that taxes are contributions from the public to the state treasury by applicable laws that can be

implemented without collecting taxes and equivalent services and are used by the government for general expenditures.

Meanwhile, according to Awaluddin *et al.* (2017), taxes are mandatory costs incurred in the form of money or goods collected by employers based on applicable laws to cover or reduce production costs to achieve people's welfare. Taxes are contributions from the people to the state, and only the state can collect taxes. A tax also has the power of law where it is levied under the law so it can be enforced. Taxes have a significant role in the state's life, especially in implementing development, because taxes are a source of state income to finance all expenditures, including development expenditures. According to Resmi (2014), there are two tax functions:

1. Budgeteer function. The function of this tax is as a source of state finance. This budgeteer function can mean taxes as revenue received by the government to finance routine and development expenditures. As a source of state finance, the government tries to be able to include cash receipts as much as possible by collecting taxes.
2. Regular function. Tax functions as a regulator, meaning it is a tool to regulate and implement government policies for social, economic, and particular purposes other than the financial sector. Some examples of applying the tax function as a regulator are progressive tax rates on income, Sales Tax on Luxury Goods (PPnBM) on the sale and purchase of luxury goods, and tax holidays that can attract foreign investors to invest in Indonesia.

In general, taxes function as the primary source of government revenue in financing expenditure and expenditure activities. In addition, taxes are also helpful for mobilizing people's savings and directing them so that they can be invested in types of businesses that contribute to and benefit the national economy (Jumroh & Pratama, 2021). Taxes can also be used to improve income distribution fairly and equitably, namely by implementing a progressive tax which also controls the rate of inflation. Taxes help limit and encourage the entry of luxury goods or raw materials the state needs from abroad by applying high, low, or free import tax rates

(Jumroh & Pratama, 2021). According to Resmi (2014), the types of taxes are divided into three groups, namely according to class, nature, and collecting agency:

1. Types of taxes by class

- a. Direct taxes. Direct tax is a tax that the taxpayer himself must bear and cannot be imposed on others. An example is income tax
- b. Indirect Tax. This type of tax is a tax that can be charged to other people where this is caused by an activity or event that causes taxes to be payable—for example, Value Added Tax (VAT).

2. Types of taxes by their nature

- a. Subjective Tax. Types of taxes are taxes whose essential imposition is based on the personal condition of the Taxpayer. An example is a basis for imposing Income Tax (PPh) on the Taxpayer's circumstances, such as marital status and many children.
- b. Objective Tax. This type of tax is a tax whose essential imposition pays attention to objects such as objects or deeds. Examples are Value Added Tax (PPN), Sales Tax on Luxury Goods (PPnBM), and Land and Building Tax (PBB).

3. Types of Taxes by collection agency.

- a. State Tax. This tax is also known as the central tax. This tax is a type of tax collected by the central government and is used to finance state households in general.
- b. Local tax. This type of tax is a tax levied by local governments. Regional taxes are usually collected by level I regions (provincial taxes) and level II regions (district/city taxes) and are used to assist regional expenditures.

The tax principle according to the Resmi (2014) is divided into three principles, including:

- 1. Domicile principle. This principle explains that how to collect taxes can be done by the state based on the residence of the taxpayer. Taxpayers residing in Indonesia will be subject to tax on income earned both domestically and abroad.

2. Source principle. This principle emphasizes that tax collection can be based on the source of income regardless of the residence of the taxpayer. According to this principle, the taxpayer is anyone who earns salary in Indonesia, even though he is a foreigner whose residence is abroad.
3. National principles. This principle emphasizes that tax collection can be based on the nationality relationship of the taxpayer. If there are foreign nationals residing in Indonesia, they are still required to pay taxes to their country of origin.

Tax is a source of state revenue that is charged to the community. The government gives full trust to proactively report and pay taxes or what can be called self-assessment. Theoretically, the system for calculating and determining the amount of tax payable using a self-assessment system (taxpayers calculate their taxes), official assessment systems (taxpayers submit tax object information, and then tax administrations calculate tax debts), and hybrid systems (a mixture of self and official assessments system) (Jumroh & Pratama, 2021). Mangkoesoebroto (1988) in Jumroh & Pratama (2021) explains that the self-assessment system can only be implemented properly and well when the economic system is well established or in developed countries. It is because the bookkeeping system has advanced, making it relatively easier for tax officials to find out the actual salary of taxpayers. The key to the self-assessment system is the compliance of the taxpayers themselves, and the role of the government is to carry out intensive socialization and strict inspections.

2.1.4 Local Tax

The tax system in Indonesia is divided into central taxes and regional taxes. The distribution of taxes indicates that at each level of government in any form of state, funds originating from the tax sector are needed for the benefit of administering government. Indonesia is a country that adheres to a decentralized system by giving flexibility to the regions to carry out their regional autonomy. Local tax collection, which is a source of funding for regional development, is regulated by regional governments based on a decentralized system (Samudra,

2015). Regional taxes, hereinafter referred to as taxes, are mandatory contributions to the region owed by individuals or entities that are coercive, by not getting compensation directly and used for regional needs for the greatest prosperity of the people, (Mardiasmo, 2016).

Mardiasmo (2016) defines local taxes as "Referred to as taxes are mandatory contributions to regions owed by individuals or entities that are coercive under the law, without obtaining a direct return and are used for regional purposes as much as possible the great prosperity of the people." National development is a continuous development carried out evenly in all regions, aiming to educate the nation's life and prosper the Indonesian people fairly and equitably (Nurmianti, 2014). This development requires a reliable role of the government, where the government must wisely utilize the available funds for regional development.

Based on Law Number 28 of 2009 concerning Local Taxes and Local Levies, local taxes are

Local Tax, further referred to as Tax, is a mandatory contribution to the Region owed by individuals or entities that are coercive based on the Law, by not receiving direct compensation and used for the needs of the Region for the greatest prosperity of the people.

Regional Government is divided into two, namely the Provincial Government and Regency/City Government which are also given their own authority to carry out tax collection which is divided into Provincial Tax and Regency/City Tax. The distribution of local taxes is regulated in Law Number 28 of 2009 where taxes are collected by:

1. Provinces where this type of tax consists of:
 - a) Motor Vehicle Taxes, tax on ownership and/or control of motorized vehicles.
 - b) Fee for Transferring Motorized Vehicles, tax on transfer of motor vehicle ownership rights as a result of an agreement between two parties or unilateral actions or circumstances that occur due to sale and purchase, exchange, grant, inheritance, or entry into a business entity.
 - c) Motor Vehicle Fuel Tax, a tax on the use of motor vehicle fuel.

- d) Surface Water Tax, a tax on the taking and/or utilization of surface water.
- e) Cigarette Tax, a levy on cigarette excise collected by the Government.

2. Regency/Municipality where the types of taxes consist of:

- a) Hotel Tax, tax on services provided by the hotel.
- b) Restaurant Tax, tax on services provided by restaurants.
- c) Entertainment Tax, tax on the provision of entertainment.
- d) Advertisement Tax, tax on the implementation of advertisements.
- e) Street Lighting Tax, tax on the use of electric power, either self-generated or obtained from other sources.
- f) Tax on Non-Metal and Rock Minerals, a tax on the extraction of non-metallic minerals and rocks, both from natural sources within and/or on the surface of the earth for utilization.
- g) Parking Tax, a tax on the operation of off-road parking lots, whether provided in connection with the main business or provided as a business, including the provision of motorized vehicle storage.
- h) Groundwater Tax, tax on the extraction and/or utilization of groundwater.
- i) Swallow's Nest Tax, tax on the activity of taking and/or exploiting swallow's nests.
- j) Rural and Urban Land and Building Tax is a tax on land and/or buildings that are owned, controlled and/or utilized by individuals or entities, except for areas used for plantation, forestry and mining business activities.
- k) Land and Building Title Acquisition Fee is a tax on the acquisition of land and/or building rights.

The local tax collection system is carried out by means of an official assessment system and a self-assessment system. Provincial taxes set by the Regional Head are collected using the official assessment system. Meanwhile, Regency/Municipality Taxes are collected using a self-assessment system.

2.1.5 Motor Vehicle Tax (PKB)

The subject of Local Tax is an individual or entity that is subject to Regional Tax. Individuals or entities that meet the objective requirements specified in the Regional Regulation on Regional Taxes will become tax subjects. Meanwhile, taxpayers are individuals or entities which, according to the Regional Taxation Legislation, are required to pay taxes owed, including certain tax collectors or withholdings. Therefore, a person or entity can be said to be a Taxpayer if it has been determined by a Regional Regulation to make tax payments and a person or entity is authorized to collect tax from a tax subject.

There are five types of local taxes: motor vehicle taxes, motorized vehicle shuttle fees, motor vehicle fuel tax, surface water tax, and cigarette tax (Hermawan & Anton, 2017). According to Nugraha (2015), the Motor Vehicle Tax is a source of funds with great potential to increase tax revenue, which can help increase the province's development. One of the regional taxes levied by the provincial government is the motor vehicle tax as a source of regional income levied on motorized vehicle ownership.

Based on the Regulation of the Governor of Kalimantan Barat Province No.29 of 2021 Article 1 paragraph 10 explains that "Motorized Vehicle Tax, hereinafter abbreviated as PKB, is a tax on ownership and/or control of motorized vehicles." Regulation of the Governor of Kalimantan Barat Province No. 29 of 2021 Article 1 paragraph 7 it is explained that:

Motorized vehicles are wheeled vehicles and their trailers that are used on all types of land roads and are driven by technical equipment in the form of a motor or other equipment that functions to convert a certain energy resource into the driving force of the motorized vehicle concerned, as well as motorized vehicles operated on water.

The object of the Motor Vehicle Tax is ownership and/or control of motorized vehicles and which includes wheeled motorized vehicles and their trailers in all types of land. What is not included in the objects of the Motor Vehicle Tax are trains, motorized vehicles that are only used for defense and security purposes, motorized vehicles owned and/or controlled by embassies, consultants,

foreign representatives of peer countries, and international institutions which are given tax-free treatment by the government and other tax objects stipulated in local regulations (Waluyo, 2019). In terms of Motorized Vehicles, wheeled motorized vehicles and their trailers which are operated on all types of land roads; motorized vehicles operated on water, with a gross volume of GT 5 (five Gross Tonnage) to GT 7 (seven Gross Tonnage). In addition, the subject of the Motor Vehicle Tax is an individual or entity that owns and/or controls a motor vehicle. In this case, the subject of the motor vehicle tax is an entity, the tax liability is represented by the agency's attorney. Tax rates for two-wheeled or more motorized vehicles are regulated in the Governor of West Kalimantan Province Regulation No. 29 of 2021 where it is stated that:

- a. For private/corporate motorized vehicles, it is set at 1.5% of the basic imposition of the PKB
- b. For motorized vehicles for public transportation of people and/or goods, 1% of the basis for imposition of PKB is set
- c. For social motor vehicles, religious, social, and religious institutions, ambulances, firefighters, Government/TNI/POLRI, Regional Governments are set at 0.5% of the base for imposition of

Based on Article 3 Paragraphs 1 to 3 of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the object of the Motor Vehicle Tax (PKB) is the ownership of the motor vehicle and the subject is the agency or person who owns the motor vehicle. What is meant by Motorized Vehicle Taxpayers is regulated in Article 4 Paragraph 2 of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies where Taxpayers, either individuals or entities who receive the delivery of motorized vehicles, the amount of which taxes are partly or wholly has not been paid by the old owner, then the party receiving the delivery is also responsible for the settlement. The Motor Vehicle Tax Period is 12 consecutive months which is the tax year starting from the registration date. Exceptions to Motor Vehicle Taxes that experience force majeure where the tax period is not more than 12 (twelve) months, due to such circumstances the tax can be refunded on the tax

that has been paid for the portion of the Tax Period that has not been passed. The explanation of the news here is a situation that occurs outside the will of the Taxpayer, such as the motor vehicle being damaged by a natural disaster and cannot be used anymore. There are exceptions as the object of the Motor Vehicle Tax where when the ownership and/or control of a motor vehicle is by:

1. Central Government and Local Government
2. Embassies, consulates, representatives of foreign countries, and representatives of international institutions
3. Manufacturers or importers who are solely provided for display or not for sale

The basis for the imposition of Motor Vehicle Tax is calculated as the multiplication of 2 main elements, namely the Selling Value of Motor Vehicles and the weight which reflects the relative level of road damage and environmental pollution due to use motor vehicle. The Selling Value of Motor Vehicles is obtained from the general price of motorized vehicles on the market. There is no definite benchmark for the general market price of a motor vehicle, however the Selling Value of a motorized vehicle can be determined by considering several factors:

1. Power Unit
2. Use of motorized vehicles
3. Type of motorized vehicle
4. Motor vehicle brand
5. Year of manufacture of motor vehicle
6. The total weight of the motor vehicle and the number of passengers allowed
7. Import documents for types of motorized vehicles

Meanwhile, weight can be calculated based on double pressure, type of motorized vehicle fuel, type of use, year of manufacture and engine characteristics of motorized vehicles). Motor Vehicle Tax must be paid in advance for a period of 12 months and at the latest 1 month from the issuance of SKPD, SKPDKB, SKPDKBT, STPD, Decision Letter of Correction, Decision Letter of Objection and or Decision on Appeal which causes the amount of tax to be paid to increase.

The Governor or the appointed Official may determine the amount of Motor Vehicle Tax by issuing SKPD or other documents. The size, form, content, and quality of the SKPD or other documents are regulated by governor's regulation. Tax collection has a strong basis, namely through the law. However, in practice the collection has several obstacles or obstacles in the process. Obstacles in tax collection are divided into two (Mardiasmo, 2016) namely active resistance and passive resistance. Active resistance is the effort or behaviour of the Taxpayer to avoid taxes in the form of Tax Avoidance and Tax Evasion. Tax avoidance is an effort by taxpayers to lighten the tax burden by not violating the law, while tax evasion is an effort by taxpayers to lighten the tax burden by violating the law (tax evasion). Passive resistance occurs when taxpayers are reluctant to pay taxes due to tax system factors that are considered difficult to understand, people's intellectual and moral development, and control systems that cannot be carried out properly.

2.1.6 Tax In Arrears

With the increasing level of community mobility in today's era, it indirectly requires people to have vehicles to facilitate their daily activities. Moreover, the requirements for buying motorized vehicles, especially two-wheelers, are greatly facilitated for the community by purchasing on credit. However, if the number of motorized vehicles increases and is not in accordance with compliance in paying Motor Vehicle Taxes, then this can lead to arrears (Ummah, 2015 in Nurlaela *et al.*, 2018). Taxes owed by taxpayers must be paid or paid off on time where payments are usually made at an office appointed by the government. In order to ease the burden on taxpayers, tax payments can be paid in installments over the current year. After the actual amount of tax payable is known, the shortfall after the tax year has not been paid off will result in tax arrears.

Tax arrears are taxes that must be paid because they are past due and are subject to fines in the form of interest or fines contained in a tax assessment letter or similar letter based on the tax law (Handayani, 2020). According to the Resmi (2014), tax arrears are the amount of tax receivables that have not been paid since the issuance of the tax assessment, and the amount of tax receivables that have not

been paid off previously during the tax billing period, underpaid tax assessments, additional underpaid tax assessments, corrections decrees, and appeal decision. Tax in arrears or tax debt is a tax that has not been paid by the taxpayer during the tax billing period based on the tax law (Rahmadan, 2015). The International Monetary Fund (2008) found that:

Typically, a taxpayer's declared (or assessed) but unpaid liabilities would be referred to as "tax arrears" and the taxpayer as a "delinquent taxpayer," whereas undeclared or underdeclared liabilities would be referred to as "evaded taxes" and the taxpayer as a "tax evader".

According to De Langen (1954) in Bohari (2010), the obstacle in collecting taxes is because there are still many tax arrears which is influenced by several factors:

1. Consciousness factor. Awareness in paying taxes is a basic awareness as a citizen. If citizens' awareness of taxes is high, then the morality of taxation is also high. Citizens' awareness of paying taxes can also be influenced by the efficiency and effectiveness of government performance (Rosidi, 2013). If in carrying out its mandate, the government commits fraud, it will result in a decrease in the moral tax of society. Individuals who have a high level of attention to work that causes their work to be well organized. Vice versa if the individual has a low level of awareness, then the attention to work will be less so that the work is not well organized.
2. Salary. There are no provisions made for individuals with differing opinions. There is no statement that says that individuals with higher salary have to pay more taxes because in fact individuals with lower salary have to pay the same taxes (Rosidi, 2013). The only difference is the tax rate adjusted for the number of vehicles and types of vehicles. According to SAK No. 23 (IAI 2007) Revenue is an inflow of assets or settlement of liabilities from the distribution or production of goods, rendering of services, and other for-profit activities which are the main or major operations that are continuous during a period.
3. Negligence. Negligence is an act of refusal and behavior of not heeding tax payments that have been determined by the government and refusing to fulfill

the formalities that must be met by taxpayers. Negligence is an activity carried out below the standards set by rules or laws with the aim of protecting others as opposed to actions that are not original and are at risk of making mistakes. Acts of negligence or negligence that cause harm to others.

4. Service. The government provides services to its citizens individually or collectively and citizens will provide a counter-measure in the form of money in the form of tax payments to the government. Giving from the government to its citizens who can directly feel the benefits will create a high sense of awareness to serve the country. If the government does not provide good services to its citizens, then the people also have a low level of awareness to provide a counter-interpretation to the state in the form of tax payments. Alma (2002) in Rosidi (2013) argues that service is an economic activity whose results are not products that are consumed at the same time as production and provide intangible added value such as enjoyment or entertainment. Basically, a customer will use the company's services if the company that serves customers provides satisfaction and value on a predetermined time and there are also conveniences. Good service can be achieved by having polite behavior, delivering information that is appropriate, acceptable to the person concerned, and at the right time (Rosidi, 2013).

Tax in arrears can occur because there is no payment of taxes until after the stipulation of the time when the tax is collected so that it can lead to the emergence of fines and interest on the taxpayer. Arrears are caused by the existence of audits which include Tax Assessment Letters (SKP) and Tax Collection Letters and due to Taxpayers, who are unable to pay their tax obligations (Handayani, 2020). Tax Assessment Letters (SKP) are issued on a limited basis to certain Taxpayers due to an error in filling the Tax Return (SPT) or due to the discovery of physical data that is not reported by the Taxpayer. Tax Collection Letters are issued to collect tax and or administrative sanctions in the form of interest or fines for Taxpayers.

2.1.7 Salary

Employment can be said to be an activity that is carried out by each individual to fulfil his life needs. By having a job, the individual will get salary that is used to pay for the necessities of life and obligations such as taxes. Employment is something that affects compliance in paying taxes (Qorina, 2019). This is because someone who already has a job and has a good salary tends to be more obedient in terms of paying taxes compared to someone who has a job with low salary. Individuals with jobs that have low wages tend to fulfil their daily needs first compared to paying taxes whose benefits cannot be directly felt (Qorina, 2019). A person's type of employment can indirectly determine a person's ability to pay taxes. If a person's type of work has a low salary, it is unlikely that someone can pay taxes on time. Therefore, the type of work factor as tax arrears cannot be separated from the amount of salary earned by the taxpayer. In Law no. 36 of 2008 Article 4 paragraph 1 explains that salary is any additional economic capacity obtained by a Taxpayer, which can be used for consumption or to increase wealth. This indicates that the higher the level of salary the greater the amount that can be consumed or invested.

Salary can be interpreted as an amount of money received by someone within a certain period of time from main or side jobs (Rahman, 2018). Usman (2016) argues that salary is the total salary received by the taxpayer, both physically and non-physically during his work. Someone's salary affects the attitude pattern. In social life, social status distinguishes a person where the role of money or property is very dominant. The condition of the people whose majority are middle to lower salary makes many people unable to pay taxes (Rosidi, 2013). Generally, people prioritize consumption goods or necessities rather than paying taxes. This is because the tax benefits cannot be felt directly by the community than when they buy necessities.

When collecting taxes from taxpayers, one must see the ability of taxpayers, one of which is seen from one's financial condition or salary level (Farandy, 2018). If taxpayers have a high salary, their needs will be fulfilled as well as the tax burden

they bear. However, if their salary decreases while the necessities of life increase, the obligation to pay taxes will be delayed. The greater the salary of the taxpayer, the tax paid can be on time. This is because the amount of salary is related to the accuracy and ability to pay taxes (Saputro, 2018).

The presence or absence of individual jobs and the level of individual work are closely related to a person's financial condition. Financial condition is a person's ability in terms of finances to meet the needs of his life. Someone who does not have a job as well as someone who has a low-level job tends to have a poor financial condition making it difficult to meet their daily needs. Individuals who often get loans from external parties such as family, friends, banks can be categorized as having poor financial conditions (Haerina, 2021). In addition, if the individual has a job and a high-level job, it is possible that he has a good financial condition so that he can meet his daily needs. If a person can fulfill his needs based on his salary without help from outside parties, whether primary, secondary or tertiary needs, it can be said that the person's financial condition is good (Haerina, 2021).

However, the Motor Vehicle Tax is not expensive, even the nominal tax which is proportional to the type and price of the vehicle is mostly below the amount of the taxpayer's annual salary. This indicates that taxpayers can at least set aside a little of their salary in a day to fulfill their tax obligations. However, what happens in the field is that taxpayers are less aware of their obligations as citizens. This is supported by the fact that many taxpayers are more concerned with their daily needs which they feel can directly benefit, especially for taxpayers who have low-level jobs with mediocre salary.

2.1.8 Tax Payment Facilities

Facilities are important things that affect the willingness of taxpayers to pay taxes. Tax payment facilities include physical (buildings) and non-physical (services). Facilities are a means to facilitate and streamline the implementation of the functions of an organization. According to Kotler (2009), facilities are everything that is physical equipment provided by the service seller to support consumer convenience. Facilities are everything that is intentionally provided by

service providers to be used and enjoyed by consumers with the aim of providing the maximum level of satisfaction. According to Kodung (2020) tax compliance in the form of increased willingness to pay taxes when taxpayers obtain goods and services (facilities) that are fully available for public interest. The government as a service provider in the tax payment system should provide good facilities to support taxpayer satisfaction and convenience in paying taxes. Tax payment facilities are public facilities which are provided by and are the responsibility of the government (CSIR, 2000). The location of tax payment is a middle order public facility. Middle order public facilities are facilities that serve different types of communities. This facility is very important for individuals in residential areas, but the use of these facilities is as a population threshold that exceeds the individual settlements, and is therefore supported by the number of settlements (CSIR, 2000).

Physical facilities are customer needs that focus on physical objects such as buildings, rooms, parking lots, cleanliness, tidiness, and completeness of equipment. The existence of physical facilities is to strengthen the impression of the quality, comfort, and safety of the services offered. Physical facilities can be reflected in indicators of the use of equipment and technology in operations. The convenience that taxpayers feel is in the form of a place to pay taxes and the attitude of taxpayers. In order to optimize the convenience of taxpayers in paying taxes and so that they do not escape negligence in fulfilling their obligations, the government can make a strategy by getting closer by making tax payment locations that are easily accessible to taxpayers.

Facilities relate to the availability of service facilities, staff, and goods that support the continuity of the tax service process to provide a sense of pleasure and satisfaction for taxpayers. The facility provided by the government to facilitate taxpayers in fulfilling their obligations is to create a Sistem Administrasi Manunggal Satu Atap (SAMSAT). Badan Pendapatan Daerah through the Kantor Bersama SAMSAT and in collaboration with the Indonesian National Police, PT Jasa Raharja (Persero) is the agency that manages Motor Vehicle Taxes. In this case, the POLRI has the function to issue STNK, the Regional Revenue Agency determines the amount of Motor Vehicle Tax (PKB) associated with the entry of

State treasury money and Motor Vehicle Transfer Fees (BBNKB), while PT Jasa Raharja manages the Mandatory Contribution of Traffic Accident Funds. Road (SWDKLLJ).

Kantor Bersama SAMSAT is a place for Pontianak motor vehicle taxpayers to pay their motor vehicle tax, so that it is expected to provide quality public services. The amount of Motor Vehicle Tax (PKB) receipts at the Kantor Bersama SAMSAT Pontianak is due to the circulation of the number of vehicles increasing from year to year. In terms of motor vehicle tax collection, the Sistem Administrasi Manunggal Satu Atap (SAMSAT) plays a very important role in terms of motor vehicle tax receipts. The Kantor Bersama SAMSAT which is under the Unit Pelaksana Teknis Pelayanan Pendapatan Daerah (UPT PPD) Wilayah I tries to improve services and make it easier to reach the community by presenting SAMSAT Keliling at several points in the Pontianak and Kubu Raya areas which is divided into 3 of them:

1. Wilayah SAMSAT I:

- a. SAMSAT Induk
- b. Drive Thru Museum
- c. Drive Thru Home Service
- d. Corner Mega Mall Pontianak
- e. Gerai Kantor Gubernur
- f. Gerai Kemuning
- g. Gerai Jeruju
- h. Gerai Pasar Dahlia
- i. Gerai Unit Usaha Mikro
- j. SAMSAT Keliling .1.1
- k. SAMSAT Keliling .1.2
- l. Gerai Parit Gadoh

2. Wilayah Kerja SAMSAT II Siantan:

- a. SAMSAT Induk Wilayah II

- b. Gerai Seruni
- c. Gerai Siantan
- d. SAMSAT Keliling SIANTAN

3. Wilayah Kerja Kubu Raya:

- a. SAMSAT Induk Kubu Raya
- b. Gerai Serdam
- c. Gerai Parit Baru
- d. Gerai Ahmad Yani
- e. SAMSAT Keliling Kubu Raya

SAMSAT Keliling is a new service strategy that provides opportunities for motorized vehicle owners to register, ratify STNK or pay Motor Vehicle Taxes through service buses that operate around people's residences (Nasution, 2017). SAMSAT Keliling is an effort to meet public demands related to improving the quality and quantity of services as well as the dynamics of community development. The existence of this SAMSAT Keliling, in the density of activity, service users can extend their vehicle registration in a more relaxed and relaxed manner, just bring a Regional Tax Assessment Letter (SKPD), Vehicle STNK and original ID card, provided that the vehicle owner's name and ID card are the same and only takes time 5 minutes, compared to the SAMSAT office where the service is considered very complicated from one counter to another (Nasution, 2017). The purpose of the Mobile SAMSAT service is to bring services closer and easier to vehicle registration service users, especially those who have a high level of activity, so they cannot come to take care of the office with SAMSAT.

In addition to physical facilities that make it easier for taxpayers to reach, there are aspects of non-physical facilities that can affect compliance to pay Motor Vehicle Tax. The SAMSAT office is the spearhead of the Motor Vehicle Tax payment service so that it is required to continue to provide quality public services by referring to the excellent service pattern, namely, fast, precise, easy, cheap, and transparent (Printaningrum, 2006 in Sunardi 2020). In line with this effort to

provide excellent service, in reality there are still many service problems caused by the consequent implementation of public service standards, thus causing complaints in various mass media about the unsatisfactory service of paying motorized vehicle taxes at the SAMSAT office. Palda and Hanousek (2002) argue that the willingness of taxpayers to pay taxes is largely influenced by the quality of services offered. Feelings of pleasure and satisfaction with the services provided can trigger motivation and compliance for taxpayers which can ultimately reduce the occurrence of tax arrears. Therefore, the Kantor Bersama SAMSAT should be able to provide good public services in order to increase taxpayer compliance.

2.1.9 Service Quality

Service quality is a non-physical facility where quality is a difficult target to understand in many services. Service is an intangible thing. This is because service is a performance not goods (Parasuraman et.al, 1985). Before a sale is made, services cannot be counted, measured, stored, tested, and verified to ensure quality. This intangible form makes it difficult for companies to understand how customers can accept service quality and evaluate it (Zeithaml, 1981 in Parasuraman et.al, 1985).

Service quality is the expected level of excellence and control over the level of excellence to meet customer expectations (Tjitono, 2014). The Decree of the Minister of State for Empowerment of State Apparatus (Men-Pan) No. 81 of 1993 defines public services or public services as all forms of public service activities carried out by government agencies at the center, in the regions and within BUMN/D in the form of goods and services either in the context of efforts to meet the needs of the community as well as in the context of implementing laws and regulations. Institute of State Administration (LAN) (1998) and Kepmenpan No. 81 of 1995 made criteria for good public services such as procedures, clarity and certainty, security, openness, efficiency, economy, equitable justice, timeliness, and quantitative criteria.

Based on research in the service sector, Parasuraman, Zeithmal, and Berry (1985) identified five groups of dimensions used to evaluate customer satisfaction in the service sector, namely:

1. Direct/tangible/palpable (tangible), evidence such as physical facilities, equipment, employees, and means of communication
2. Service reliability (reliability), where the service provider is able to provide the promised service appropriately, accurately, and reliably
3. Responsiveness, is a willingness to help customers and provide services quickly and responsively
4. Assurance, which includes the knowledge and courtesy of officers and the ability to generate trust and confidence
5. Empathy, includes actions or attitudes to give personal attention to customers, communicative and understand customer needs.

Service quality must meet service standards as a guarantee of certainty for service recipients. Service standards are measurements to implement public services that service providers and recipients must obey. Based on MENPAN Decree No. 63 of 2003, service standards at least include:

1. Service procedures, which are applied to service providers and recipients, including complaints
2. The settlement time is determined from the time of the complaint until the settlement, including the complaint
3. Service products, service results that will be received in accordance with the provisions that have been set
4. Service fee, where the tariff is included in the details
5. Service products, service results that will be received in accordance with predetermined conditions
6. Service products, service results that will be received in accordance with predetermined conditions

In addition, the service factor provided by individual service providers greatly affects the willingness of taxpayers to pay taxes on time. A service provider should have good and attractive behavior. A friendly, sympathetic appearance, and able to communicate well are important aspects of a service provider when serving consumers. Setyonugroho and Sardjono (2013) argue that no less important than the commendable behavior of service providers is the ability to operate service support devices (computers), having adequate knowledge in the field of taxation, as well as having dedication, integrity, and having the ability in appointing responsible daily / weekly coordination. Public service is a form of public trust (Ibrahim, 2021). Public services are carried out responsibly and in accordance with existing rules and regulations. The value of accountability for the services provided can provide confidence to the public about the services provided. Accountability for natural aspects is part of the fulfilment of public services to uphold trust in the community. Public trust is the basis for achieving good governance.

2.1.10 Tax Socialization

Taxpayer awareness of the importance of paying taxes on time is one way to reduce arrears. Tax awareness can be seen from the sincerity and desire of taxpayers to fulfil their tax obligations which is shown in the taxpayer's understanding of the tax function and the seriousness of taxpayers in paying and reporting taxes. The existence of high taxpayer awareness will be able to influence increasing taxpayer compliance even better (Rahayu, 2017). Widodo (2010) argues that socialization is one of the important ways in taxation with the hope of making it easier for the public to understand tax administration and increase tax knowledge. The active role of the government to increase awareness of the importance of paying taxes on time can be done by conducting socialization or intensive training on taxes (Setyonugroho & Sardjono, 2013). That way, public awareness in paying taxes can be increased, or tax policy can be used as a tool to stimulate or excite taxpayers to implement and or raise awareness in paying taxes.

Dharma (2014) argues that taxation socialization is an effort to provide understanding, information, and guidance to the public, which are generally related

to taxation and legislation. Socialization is the process of an individual in acquiring knowledge, skills, and attitudes in order to function as an adult and at the same time as an active actor in a certain position or role in society. Dharma (2014) argues that taxation socialization is an effort to provide understanding, information, and guidance to the public, which are generally related to taxation and legislation. Tax socialization needs to be held to introduce and deepen understanding of the importance of taxation for the needs of everyone and taxpayers. Socialization can be done directly and indirectly (Herryanto & Toly, 2013). Direct socialization can be done by direct interaction with the community such as tax classes, seminars, and workshops. Indirect socialization is a way to socialize taxation with media monitoring to provide tax information such as through radio, television, newspapers, magazines, social media, and tax brochures.

Tax socialization activities must be carried out effectively and through media that are known and frequently used by the public. Tax socialization is providing insight and guidance to taxpayers in order to know everything about taxation. Socialization can not only increase knowledge about taxes but can also increase taxpayer awareness (Akbar, 2019). Improving taxpayer compliance to reduce tax arrears can be achieved by intensive and effective socialization by SAMSAT officers (Akbar, 2019).

The Directorate General of Taxes in Widodo (2010) uniformly socializes taxation to the public as follows:

1. Information media. Socialization about taxes mostly comes from various mass media. Media information that is widely used in tax socialization is through television media, newspapers, banners, flyers (posters), billboards, radio.
2. Slogan. Slogans are used to attract readers' attention. The slogan should not contain an element of intimidation, but rather an invitation and should emphasize the tax benefits obtained
3. Delivery method. Submission of information regarding taxes can be done by direct contact with the public. Submission of information should use language

that is simple and easy to understand so that the meaning conveyed can be well received.

4. Materials and socialization activities. The socialization material presented was more focused on tax benefits, benefits of a Taxpayer Identification Number (NPWP), and tax services in each unit.

Tax socialization in the Theory of Planned Behaviour is an external factor that can influence the behaviour of taxpayers to fulfil their obligations. Efforts to socialize taxation, especially motor vehicle taxes, were carried out by the Regional Revenue Agency of West Kalimantan Province through the UPT Pontianak Wilayah I, namely by conducting socialization directly to the millennial community at cafes in the framework of the month of exemption from administrative fines for late payments of Motor Vehicle Taxes and Motor Vehicle Transfer Fees as well as socializing the exemption of motorized vehicle tax fines and free BBNKB II as well as inspection of ASN and Non ASN Ownership Motor Vehicle Tax compliance in West Kalimantan provincial government institutions (Suara Pemred, 2022).

2.2 Empirical Studies

The previous researchers used as the basis for this research are shown in the following table.

Table 2.1
Empirical Studies

No.	Title, Author (Year)	Variable	Research Method	Result
1.	Faktor-Faktor Yang Mempengaruhi Tunggakan Pajak Kendaraan Bermotor (PKB) Pada Kantor Dinas Pendapatan Daerah Tingkat I Pekanbaru	-Independent variable: Awareness, Salary, Negligence, Service, Education Dependent variable: Motor vehicle tax in arrears	Quantitative analysis, multiple linear regression analysis, SPSS v. 16,0	- Factors of awareness, salary, negligence, service, and education have a significant effect on the amount of arrears of Motor Vehicle Tax - The education factor has the greatest

	Selatan, M. Rosidi (2013)			influence on the amount of arrears
2.	Analisis Faktor-Faktor Yang Mempengaruhi Tunggalan Pajak Kendaraan Bermotor di Samsat Tambusai, Muhammad Al Ikhsan (2016)	Independent variable: Economy, Quality of tax service, Taxpayer understanding Dependent variable: Motor vehicle tax in arrears	Multiple linear regression analysis, SPSS 17,0	The taxpayer's economic factors, the quality of tax services provided, and the taxpayer's understanding of taxes simultaneously affect tax arrears
3.	The Effect of Service Quality and Taxpayer Satisfaction on Compliance Payment Tax Motor Vehicles at Office One Roof System in Kendari, Ishak Awaluddin & Sulvariany Tamburaka (2017)	Independent variable: Service quality, Taxpayer' satisfaction Dependent variable: Obedience of paying tax	Accidental sampling technique, multiple linear regression models, SPSS 21	- Service quality affects significantly to the obedience of paying motorized vehicle tax - Taxpayer's satisfaction affects positively but not significant to the obedience of paying motorized vehicle tax
4.	Analisis Penyebab Penunggakan Pajak Kendaraan Bermotor (PKB) di Jepara, Siska Alfiani & Subadriyah (2018)	Independent variable: Distance of Residence, Service Quality, Income, Awareness, Negligence, Education, and Understanding of Taxes Dependent variable: Motor vehicle tax in arrears	Quantitative analysis, random sampling, multiple linear regression analysis	- Income and negligence has positive and significant effect on Motor Vehicle Taxes in Arrears - Distance of residence, service quality, awareness, education, and understanding of taxes has negative and significant effect on Motor Vehicle Taxes in Arrears

5.	Faktor-Faktor Yang Mempengaruhi Tunggalan Pajak Kendaraan Bermotor Kabupaten Tanjung Jabung Barat (Studi Kasus: Kecamatan Tungal Ilir), Eymilia Oktavia, Muhammad Safri, Yohanes Vyn Azmar (2019)	Independent variable: Age, Level of education, Salary, Tax service system Dependent variable: Motor vehicle tax in arrears	Time series quantitative, primer data, random sampling, multiple linear regression analysis	- Age has a positive and significant effect on arrears of Motor Vehicle Taxes - Education level, salary, the tax service system has a negative and significant effect on arrears of Motor Vehicle Taxes.
6.	Effect of Tax Knowledge, Service Quality, Tax Examination, and Technology of Compliance Regional Tax Mandatory, Ni Made Galih & I Wayan Suartana (2019)	Independent variable: Tax knowledge, Service quality, Tax examination, Technology Dependent variable: Local taxpayer compliance	Multiple linear regression analysis, F Test, Hypothesis Test (T-Test), Determination Coefficient Test (R^2)	- Tax knowledge, quality of service, tax examination, and technology has positive effects on compliance with local taxpayers
7.	Pengaruh Akses Pajak, Fasilitas, Kualitas Pelayanan, dan Persepsi Adanya Reward Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor, Leni Sarlina, Asep Kurniawan, and Indah Umiyati (2019)	Independent variable: Tax Access, Facilities, Service Quality, and Perception of Rewards Dependent variable: Motor vehicle tax compliance	Purposive sampling, multiple linear regression, SPSS Version 22,	- Tax access, service quality, and the perception of rewards have a positive effect on taxpayer compliance - The facility does not affect the compliance of the Motor Vehicle Taxpayer

8.	Pengaruh Kesadaran, Kualitas Pelayanan, Pendapatan, dan Religiusitas Terhadap Tunggakan Pajak Kendaraan Bermotor di DKI Jakarta, Desti Handayani (2020)	Independent variable: Awareness, Service quality, Salary, Religiosity Dependent variable: Motor vehicle tax in arrears	Simple random sampling, multiple linear regression analysis, coefficient of determination	Awareness, service quality, salary, and religiosity have a significant effect on motor vehicle tax in arrears
9.	Socialization, Service, and Knowledge Matter with Taxpayer Compliance: An Empirical Study in Indonesia, Achamd Maqsudi, Tri Ratnawati, and Slamet Riyadi (2021)	Independent variable: Service quality, Socialization, Tax knowledge Mediating variable: Taxpayer's awareness Dependent variable: Taxpayer compliance	Consecutive method sampling, statistical analysis method, Partial Least Squares-Structural Equation Model, Generalized Least Square Estimation Parameters, AMOS Software version 26	<ul style="list-style-type: none"> - Tax socialization, service quality, and taxpayer knowledge have a positive impact on taxpayer compliance - There's an indirect positive relationship between Tax socialization, service quality, and tax information on taxpayer compliance through taxpayer awareness as mediator
10.	Pengaruh Sosialisasi Pajak, Kualitas Pelayanan dan Kondisi Keuangan Terhadap Kepatuhan Pajak Kendaraan Bermotor dengan Sanksi Pajak Sebagai	Independent variable: Tax socialization, Service quality, Financial conditions Mediating variable: Tax sanctions Dependent variable:	Purposive sampling, Structural Equation Modelling (SEM), R-Square, Goodness of Fit (GoF), SmartPLS 3.0,	<ul style="list-style-type: none"> - Tax socialization, service quality, and taxpayer's financial condition have a positive effect on taxpayer compliance in paying Motor Vehicle Tax. - Tax sanctions as a moderating variable strengthen the

	Variabel Moderasi, Desty Haerina (2021)	Tax compliance in paying vehicle tax		relationship between service quality and tax compliance - Tax sanctions as a moderating variable weaken the relationship between financial condition and tax compliance - Tax sanctions as a moderating variable cannot affect the relationship between tax socialization and tax compliance
11.	Pengaruh Sosialisasi, Fasilitas, Kualitas Pelayanan, dan Sanksi Perpajakan Pada Kepatuhan Wajib Pajak Kendaraan Bermotor, Azizah Hanan Desiva & Nur Kholis (2022)	Independent variable: Socialization, Facilities, Service quality, and Tax sanctions Dependent variable: Motor vehicle tax compliance	Accidental sampling, multiple linear regression, SPSS version 22, One-Sample Kolmogorov Smirnov Test	Socialization, facilities, service quality, and tax sanctions have a positive effect on compliance with Motor Vehicle Taxpayers

Source: 2013-2021

Based on previous studies, the independent variables (salary, tax payment facilities, service quality, and tax socialization) are mostly related to the level of compliance which refers to behavior in arrears of Motor Vehicle Tax. Even though several factors in previous studies had insignificant and not at all relationships, this is a variation of the results from previous research and provides new insights for examining other factors that influence behavior.

This research is different from previous research, because researcher insert more varied factors, namely external and internal factors that influence a person's

behavior in arrears of Motor Vehicle Tax. External factors are factors that come from outside such as tax payment facilities, service quality, and tax socialization. The internal factor that is measured is the taxpayers' salary. There is no research that discusses the factor of tax payment facilities as a benchmark in assessing compliance behavior that refers to Motorized Vehicle Tax in Arrears.

2.3 Conceptual Framework and Hypothesis

2.3.1 Conceptual Framework

Figure 2.1 shows the relationship of the hypothesis built in this research which are: H1: Taxpayer's salary has an effect on the amount of motor vehicle tax in arrears, H2: Tax payment facilities has an effect on the amount of motor vehicle tax in arrears, H3: Service quality has an effect on motor vehicle tax in arrears, H4: Socialization has an effect on motor in vehicle tax arrears, and H5: Taxpayer's salary, tax payment facilities, service quality, and socialization simultaneously affect motor vehicle tax in arrears.

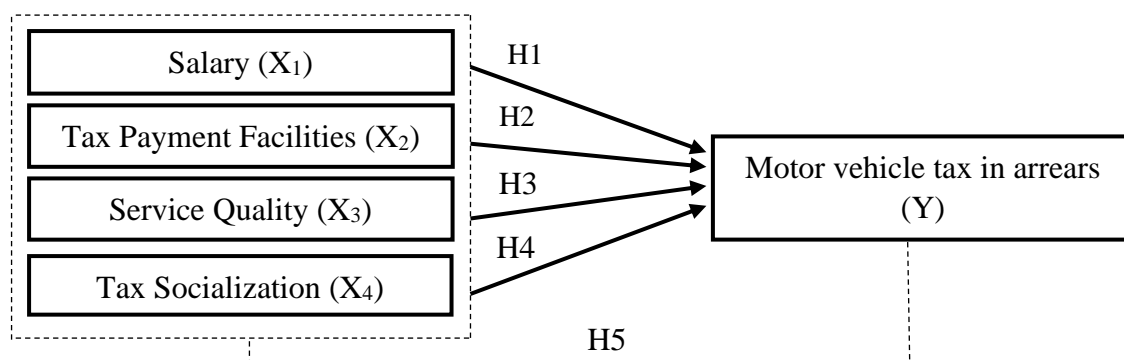


Figure 2.1 Conceptual Framework

2.3.2 Hypothesis

2.3.2.1 Taxpayers' Salary Affects the Amount of Motor Vehicle Tax In Arrears

Kamar Dagang dan Industri (KADIN) states that the community will not have difficulty fulfilling the obligation to pay taxes if the value to be paid is still below the salary routinely obtained. The type of work and the amount of revenue generated are essential in carrying out tax obligations. Poor people will find it difficult to pay taxes because they prioritize their personal needs first (Ikhsan, 2016). Research conducted by Rosidi (2013) shows that the type of work and salary earned influence and distinguish a person's behavior patterns in society because the

role of money and social status is very dominant in people's lives. The salary owned by each Taxpayer impacts the Taxpayer's financial condition (Haerina, 2021).

People with a good level of work with a high salary will be more likely to be obedient in paying taxes because other necessities of life have been met (Qorina, 2019). Research conducted by Rosidi (2013) and Ikhsan (2016) shows that economic factors, namely salary has significant affect towards the amount of motor vehicle tax in arrears. Therefore, researchers are interested in knowing and analyzing the relationship between work and the amount of arrears of Motor Vehicle Tax.

H1: Taxpayers' salary affects the amount of motor vehicle tax in arrears

2.3.2.2 Tax Payment Facilities Affects the Amount of Motor Vehicle Tax In Arrears

Facilities are physical resources in the services offered to consumers, which are usually physical equipment provided by the service seller to support consumer convenience (Apriyadi, 2017). Technology-based operational activities provide quality facilities (Rohemah, 2013). Adequate facilities will support the convenience of taxpayers in paying taxes. Availability of goods supporting services, technology, and ease of accessing tax payment places are considerations for taxpayers to be willing to pay taxes. Research conducted by Barus (2016) reveals that the ease of access to taxes, such as a strategic location and easily accessible by taxpayers, makes it easier for taxpayers to fulfill their tax obligations. Facilities related to the availability of service facilities, staff, and goods that support the continuity of tax payment services (Barus, 2016). Adequate facilities are able to support the process tax payments become faster so that taxpayers become obedient in fulfilling their obligations (Barus, 2016). The results of research conducted by Pramana (2010) and Barus (2016) show that facilities affect tax compliance which relates to the amount of motor vehicle tax in arrears. Therefore, researchers are interested in knowing and analyzing the relationship between tax payment facilities and motor vehicle tax in arrears.

H2: Tax payment facilities affects the amount of motor vehicle tax in arrears

2.3.2.3 Service Quality Affects the Amount of Motor Vehicle Tax In Arrears

Service quality is a dynamic condition related to products, services, people, processes, and the environment where the quality assessment is determined when the provision of services to the community occurs (Hardiyansyah, 2018). Service to taxpayers is said to be of quality if it meets or exceeds taxpayer expectations or the smaller the gap between fulfillment of promises and customer expectations is the closer to quality measurements (Ikhsan, 2016). If the taxpayer has experience paying Motor Vehicle Tax with good, easy, fast, and uncomplicated services, the participation rate of tax payments will be maintained. Consumers will only use agency services if the agency provides satisfaction and value on a predetermined time. Research conducted by Rosidi (2013) and Ikhsan (2016) shows that there is a significant effect between service quality on motor vehicle tax arrears. Therefore, researchers are interested in knowing and analyzing the relationship between service quality and motor vehicle tax in arrears behavior.

H3: Service quality affects the amount of motor vehicle tax in arrears

2.3.2.4 Socialization Affects the Amount of Motor Vehicle Tax In Arrears

Tax socialization is an activity whose purpose is to provide insight into the Motor Vehicle Tax to the public to understand information about taxation and obligations as a Taxpayer (Haerina, 2021). The existence of tax socialization aims to enable the public to fulfill their tax obligations. Extension activities can be carried out directly in the field so the public can immediately listen, understand, and skilfully carry out their tax obligations (Kedang & Suryono, 2020). Tax socialization is a factor that can increase taxpayer awareness of their tax obligations. Taxpayer awareness is a condition where taxpayers understand and understand the meaning, function, and purpose of paying taxes to the state (Frans, 2021). Likewise, if the taxpayer has a low level of awareness, this will lead to non-compliance, which causes tax arrears behavior.

The existence of socialization adds knowledge and insight to the public about taxation, which can indirectly affect awareness of tax obligations. In

Haerina's research (2021), tax socialization affects taxpayer compliance factors in paying Motor Vehicle Tax, which affects the amount of tax arrears. Therefore, the researcher wants to know and analyze the relationship between tax socialization and the amount of arrears on Motor Vehicle Taxes.

H4: Socialization affects the amount of motor vehicle tax in arrears

2.3.2.5 Salary, Tax Payment Facilities, Service Quality, And Tax Socialization Have A Simultaneous Effect On Motor Vehicle Tax Arrears

Based on attribution theory, the reason a person behaves is due to internal factors that come from within a person such as ability or effort and external factors, namely factors that come from outside the individual where the individual will be forced to behave because of situations or the environment such as social influence from other people (Qorina, 2019). Factors influencing individual delinquent behavior in this study when viewed from the factors of salary, tax payment facilities, service quality, and tax socialization are internal and external factors that influence a person's behavior in arrears of motorized vehicle tax. The internal factor in tax arrears is the salary factor. Meanwhile, tax payment facilities, service quality, and tax socialization are external factors.

Based on previous research conducted by Rosidi (2013), income (internal) and service quality (external) factors simultaneously affect the amount of motorized vehicle tax arrears. Research conducted by Handayani (2019), shows that service quality factors (external) and income (internal) jointly affect motor vehicle tax arrears. Research conducted by Ikhsan (2016), shows the results that economic factors (internal) and tax services (external) jointly affect motor vehicle tax arrears. Research previously conducted by Kholis *et al.* (2022) showed that socialization (external), facilities (external), and service quality (external) have a joint effect on motor vehicle taxpayer compliance.

Based on this, the authors develop a hypothesis that when viewed from internal factors, namely salaries and external factors, namely tax payment facilities, service quality, and tax socialization, they simultaneously affect the amount of motorized vehicle tax arrears.

H5: Salary, tax payment facilities, service quality, and tax socialization have a simultaneous effect on motor vehicle tax arrears