



DETERMINANTS OF TAX AWARENESS ON MOTOR VEHICLE

TAX: EMPRICAL EVIDENCE

FROM WEST SUMATRA INDONESIA

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MANAGEMENT AND SCIENCE UNIVERSITY

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ABSTRACT

This study aims to analyze the effect of taxpayer knowledge, tax compliance, tax socialization, quality of service, and tax penalties on taxpayer awareness in paying motor vehicle taxes at West Sumatra, Indonesia. The method used in this study is quantitative. The sampling technique is *Convenience Sampling*. The data analysis technique used is multiple regression analysis. The data collection is conducted questionnaires. The result of this study are: tax knowledge, tax compliance, and tax penalties has a significant effect on mandatory taxpayer awareness. Tax socialization and service quality has no affect on taxpayer awareness. This study also found that tax knowledge was able to strengthen the influence of tax compliance and tax penalties on motor vehicle taxpayer awareness.

Keywords: Tax Knowledge, Tax Compliance, Tax Socialization, Service Quality, Tax Penalties

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CHAPTER 1

INTRODUCTION

1.1 Background of Study

Developing countries generally prioritize economic development, which requires substantial funding. Over time, the necessary funding has increased significantly. The funding is obtained from both external and internal sources. The acquisition of external funds occurs through foreign loans; however, these funds are merely temporary. Conversely, internal funds are obtained from domestic sources of government revenue. The government's objective is to decrease reliance on external funds by expanding revenue streams within the nation. This means that all public expenditures should be financed using state revenues, encompassing both tax and non-tax revenues (Jatmiko, 2006).

According to Dharma (2014), taxes serve as a means of funding to fulfill the government's responsibility in addressing societal issues and enhancing the well-being and prosperity of its citizens. Maximizing tax revenue requires not only the active involvement of the Directorate General of Taxation and tax officials but also the participation of taxpayers themselves. Currently, Indonesia has adopted a Self Assessment System for tax collection. The transition from the Official Assessment to Self Assessment empowers taxpayers to register, calculate, pay, and report their own tax obligations. This shift highlights the significance of taxpayer compliance and awareness as crucial factors for achieving success in terms of tax revenue.

In Indonesia, the government has established guidelines outlined in Law Number 6 of 1983, which was subsequently revised by Law Number 16 of 2009. These laws emphasize the importance of individuals and entities adhering to tax regulations and fulfilling their tax obligations. According to these regulations, a taxpayer refers to an individual or organization that is legally obligated to fulfill their tax duties. It is crucial to prioritize taxpayer compliance as it helps maintain state revenues and ensures the sustainability of the national budget (Ramadhani & Kristanto, 2022).

It is the essential duty of every citizen to be aware of the tax function as a fundamental source of state revenue. This awareness plays a crucial role in enhancing taxpayer compliance. The level of taxpayer awareness directly correlates with the understanding and fulfillment of tax obligations, ultimately leading to increased taxpayer compliance (Agus and Jatmiko, 2006). According to a study conducted by Lina in 2017, taxpayer awareness significantly influences compliance in the payment of motor vehicle taxes. Previous research has also demonstrated the impact of taxpayer awareness on compliance in meeting PKB obligations.

According to Law Number 28 of 2009, local taxation comprises a range of categories, such as taxes on properties and structures, taxes on vehicle transfers, taxes on tobacco products, taxes on lodging establishments, taxes on dining establishments, taxes on vehicles, taxes on entertainment, taxes on automotive fuel, taxes on bird nest cultivation, and additional taxes enforced by local authorities.

Therefore, the author wants to know the awareness of taxpayers in paying vehicle taxes, so that taxpayers can pay taxes according to the timeline and there are no arrears. And the author wants to know the socialization of tax agencies to taxpayers.

1.2 Problem Statement

Local governments are exploring ways to enhance revenue generation by improving compliance among taxpayers in paying motor vehicle taxes, which have shown inconsistency in recent years. The focus of this research pertains to all-wheel drive vehicles utilized on roads, These systems include technological apparatus like motors or other mechanisms that enable the transformation of energy into the necessary kinetic energy for the propulsion of vehicles. This category includes heavy equipment, large appliances, and temporary motorized vehicles. Additionally, it encompasses motor vehicles operated by means of wheels, not permanently affixed (Zuraida, 2011).

Increasing motor vehicle tax revenue is essential, in line with the expanding pool of taxpayers who possess automobiles. As the number of individuals paying taxes on motor vehicles grows, the government's income from motor vehicle taxes should likewise experience a proportional rise. Administrative penalties in the form of fines for motor vehicle tax arise when taxpayers fail to fulfill their tax obligations promptly.

Taxpayer awareness refers to the conscientious fulfillment of tax obligations by taxpayers, including activities such as registering, calculating, paying, and reporting tax amounts accurately and willingly (Suandy, 2011). Taxpayer compliance, as explained by Rahayu (2017), denotes the fulfillment of all tax obligations by taxpayers and the exercise of their tax rights. Another interpretation provided by Widodo (2010) suggests that taxpayer compliance involves the decision made by taxpayers regarding whether to fulfill their obligations or evade their responsibilities. Widodo (201) further classifies tax compliance into two types: formal compliance and material compliance.

Tax compliance plays a crucial role in achieving tax revenue targets. When tax compliance is high, tax revenue increases. It encompasses maintaining records of business transactions, reporting business activities in accordance with regulations, and adhering to all taxation rules. The compliance of society as law-abiding taxpayers is closely intertwined with how the public perceives taxation. This public perception is influenced by two factors: internal factors that pertain to individuals themselves and external factors that are often influenced by the surrounding environment and circumstances.

The imposition of tax penalties has an impact on taxpayers' ability to fulfill their administrative obligations. The application of administrative sanctions, although not excessive in number, can still burden taxpayers. Consequently, taxpayers strive to meet their tax obligations to prevent the imposition of increased administrative sanctions such as interest, fines, and penalties. Taxpayer compliance plays a crucial role in boosting tax revenue, which calls for an in-depth examination of the factors that influence taxpayer compliance, particularly with regards to their vehicles.

1.3 Research Objective

The purposed of this research is to identify the Awarenesss of taxes payers in paying vehicle taxes in West Sumatra. This research includes the following objective:

1. To identify awareness taxpayer in paying motor vehicle taxes in West Sumatra
2. To examine the effect of tax knowledge on awareness taxpayer in paying motor vehicle taxes
3. To examine the effect of tax socialization on awareness of taxes payers paying motor vehicle taxes

4. To examine the effect of taxpayer compliance on awareness of taxes payers paying motor vehicle taxes
5. To identify service quality tax in paying motor vehicle taxes at office
6. To examine the effect of tax penalties on awareness taxpayer paying motor vehicle taxes

1.4 Research Question

Based on the information provided, the author introduces the issue in the following manner:

1. How is the awareness taxpayer in paying motor vehicle taxes in West Sumatra?
2. What is the effect of tax knowledge on awareness taxpayer paying motor vehicle taxes?
3. What is the effect of tax socialization on awareness taxpayer paying motor vehicle taxes?
4. What is the effect of taxpayer compliance on awareness taxpayers paying motor vehicle taxes?
5. What is service quality tax in paying motor vehicle taxes at office?
6. What is the effect of tax penalties on awareness taxpayers paying motor vehicle taxes?

1.5 Scope of Study

The study is focused on awareness of taxes payers in paying vehicle taxes in West Sumatra, Indonesia. Based on Tax knowledge, Taxpayer compliance, Tax penalties, Tax socialization, and Quality of service tax.

1.6 Significant of Study

In this study, it is crucial for taxpayers to possess awareness, indicating that their behavior stems from a conscientious understanding of their obligations in paying taxes. This will lead taxpayers to willingly comply with motor vehicle tax payments. The outcomes and discoveries of this research will greatly aid the government in effectively reaching out to the public or taxpayers, providing them with relevant information regarding tax payments. Due to the knowledge and outreach by the government to the public about the importance of paying this motorized vehicle tax. From an external perspective, a taxpayer's adherence to tax obligations can be influenced by the level of service provided and the consequences of tax penalties. Both factors necessitate individuals' compliance with tax payments. Moreover, the government has the authority to compel taxpayers to fulfill their duties in accordance with relevant legislation and regulations.

1.7 Organization of Study

This research comprises five chapters. Chapter one addresses the problem associated with the topic, commencing with an introduction that delves into the background of the study, research issues and problem statement, research objectives, research questions, scope of the study, significance of the study, and organization of the study. Chapter two consists of a literature review, which explores the fundamental theories related to the research topic and examines previous studies from journals, books, and the internet. Chapter three centers on the methodology employed in the study, including a synopsis of the research framework, the target population and sample, research tools, measurement and evaluation, data gathering, and strategies for data

analysis. Chapter four presents the analysis of the data and the findings presented by the researchers. Finally, Chapter five encompasses the conclusion and recommendation section, which provides a summary of the research findings, draws deductions, presents recommendations, acknowledges the study's limitations, and proposes potential areas for future research.

CHAPTER 5

CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This section of the research is dedicated to the concluding part, specifically addressing the conclusions and recommendations. It presents the research methodology employed and provides a comprehensive review of the entire study, offering readers a concise and coherent understanding of the research's overall scope and summary. The main objectives of this chapter are to provide an overview of the study, discuss the results, highlight the study's contributions, suggest recommendations for future research, and draw a conclusion.

5.2 Overview of The Study

The primary research goal of this study is to investigate the impact of taxpayer awareness on taxpayer effectiveness in West Sumatra. Furthermore, the study aims to address five specific research inquiries.

The survey methodology employed in this study utilized a questionnaire distributed through a Google Form, where all variables were measured using a five-point Likert scale. Additionally, the gathered data was analyzed and processed using the SPSS software. The research sample consisted of 123 individuals who were taxpayers residing in West Sumatra.

Based on the data analysis, the results indicate that Hypotheses 1, 3, and 5 are supported and valid in the regression test concerning taxpayer awareness, with a significance level below 0.01. It was found that tax knowledge, tax compliance, and tax penalties have a substantial impact on mandatory taxpayer awareness. However, the study

revealed that tax socialization and service quality do not affect taxpayer awareness. Furthermore, the study discovered that tax knowledge strengthens the influence of tax compliance and tax penalties on the awareness of motor vehicle taxpayers.

Table 5.1 Summary of The Hypotheses Testing

Predictors	Accepted (p<0.1)	Rejected (p>0.1)
H ₁ : Tax knowledge has a positive effect on the taxpayer awareness of motor vehicle taxes	√	
H ₂ : Tax socialization strengthens the effect of tax compliance and tax sanctions on taxpayer awareness of motor vehicle taxes		√
H ₃ : Tax compliance affect taxpayer awarenessin of motor vehicle taxes	√	
H ₄ : Accountability of service quality affects taxpayer awareness in paying motor vehicle taxes		√
H ₅ : Tax penalties affect taxpayer awareness in paying motor vehicle taxes	√	

5.3 Discussion of Result

Table 5.2 Summary Hypothesis Analysis

Hypothesis	Beta	Sig.	Decision
Tax Knowledge → Awareness of Taxpayers	0.367	0.002	Accepted
Tax Socialization → Awareness of Taxpayers	0.090	0.881	Not Accepted
Tax Compliance → Awareness of Taxpayers	0.098	0.056	Accepted
Service Quality → Awareness of Taxpayers	0.056	0.229	Not Accepted
Tax Penalties → Awareness of Taxpayers	0.090	0.003	Accepted

H1 : Tax knowledge has a positive effect on the taxpayer awareness of motor vehicle taxes

In the previous research hypothesis, there is a high positive correlation between tax knowledge and taxpayer awareness. The results of the study found that the correlation between tax knowledge and taxpayer awareness was positive. Which gives a value of 0.741 which indicates a positive relationship between tax knowledge and taxpayer awareness. This research has a positive relationship because tax knowledge is the main basis for a awareness taxpayer of paying taxes. A high level of tax knowledge can affect awareness taxpayer.

H2 : Tax socialization strengthens the effect of tax compliance and tax sanctions on taxpayer awareness of motor vehicle taxes

In the previous sections, the analysis of hypotheses led to the acceptance of the alternative hypothesis based on correlation analysis. The coefficient value of 0.574** indicated a strong positive relationship between tax socialization and taxpayer awareness. However, the significance value of 0.811, which is higher than 0.05, prevented the acceptance of the alternative hypothesis. To further investigate this effect, linear regression analysis was conducted, resulting in a beta value of 0.367 as the standard measure. This finding provides evidence that there is a need for increased tax socialization in society to raise awareness among taxpayers about paying vehicle taxes.

H3 : Tax compliance affect taxpayer awareness of motor vehicle taxes

In the previous sections, the examination of hypotheses led to the acceptance of the alternative hypothesis through the application of correlation analysis. The analysis revealed a strong positive relationship (coefficient value of 0.689**) between tax compliance and taxpayer awareness, with a significance value of 0.056. This outcome supported the acceptance of the alternative hypothesis. Furthermore, to further investigate this effect, linear regression analysis was conducted, resulting in a beta value of 0.098 as the standard evidence.

H4 : Accountability of service quality affects taxpayer awareness in paying motor vehicle taxes

In the preceding sections, the examination of hypotheses revealed the acceptance of the alternative hypothesis through correlation analysis. The results showed a positive relationship between service quality and taxpayer awareness, with a coefficient value of 0.426** indicating the strength of the relationship. However, the significance value of 0.229 was greater than the threshold of 0.05, leading to the non-acceptance of the alternative hypothesis. To further investigate this effect, linear regression analysis was conducted, resulting in a beta value of 0.056 as the standard measure of proof.

H5 : Tax penalties affect taxpayer awareness in paying motor vehicle taxes

In the preceding sections, the examination of hypotheses resulted in the acceptance of the alternative hypothesis. Correlation analysis revealed a strong positive relationship (coefficient value of 0.714**) between tax penalties and taxpayer awareness, with a significance value of 0.003, which is lower than the threshold of 0.05. Therefore, the alternative hypothesis was supported. To further investigate this effect, linear regression analysis was conducted, yielding a beta value of 0.090 as a standard measure of evidence.

5.4 Contribution of The Study

5.4.1 Body of Knowledge

According to evaluations by several academics who have conducted numerous studies on taxpayer awareness, this research project shares similarities with previous research papers in the field. The paper explores the importance of the correlation between tax knowledge, tax socialization, tax compliance, service quality, and tax penalties. Additionally, it offers a valuable literature review and reference for future researchers

working on related topics.

5.4.2 Theory

According to the theory of planned behavior, individual behavior is driven by the intention to act. This intention is influenced by three factors outlined by Fishbein and Ajzen in 1975. These factors are as follows: a) Behavioral Beliefs, which encompass an individual's assessment of the outcomes and evaluations associated with a particular behavior, b) Normative Beliefs, which refer to the beliefs concerning societal expectations and the motivation to fulfill those expectations, and c) Control Beliefs, which encompass the perception of factors that facilitate or hinder the display of a behavior, along with the perceived strength of these facilitating and inhibiting factors.

Previous studies, including Arum's (2012: 28) research, have utilized this theory to evaluate the extent of tax compliance. Similar to Arum's studies, this investigation will also employ The Theory of Planned Behavior, which is relevant to elucidate taxpayers' behavior in fulfilling their tax obligations. Prior to engaging in any action, individuals typically possess confidence regarding the anticipated outcomes of such behavior. Subsequently, they make a decision to either undertake or refrain from the action. This decision-making process is intertwined with the taxpayer's awareness. Individuals who possess awareness concerning taxation will harbor confidence in the significance of paying taxes, as it contributes to the overall progress of the nation (behavioral beliefs). The fundamental goal of this research study is to examine the awareness of taxpayers in paying motor vehicle taxes in West Sumatra. Behavior that is caused internally comes from within the individual, where these factors will influence each person's behavior. In this study, working motivation is included in the internal influence. Meanwhile, externally caused behavior is influenced by external forces, tax knowledge, tax socialization, and service quality are included in external influences.

5.4.3 Practical

This study adds insight and knowledge of the awareness taxpayer. In addition, it can be used as a contribution as a citizen who is aware of state regulations in paying motor vehicle taxes.

5.5 Recommendation for Future Research

Researchers can provide several recommendations. Firstly, they suggest expanding the scope of this study to include various sectors such as employees, students, or the general public. Secondly, it is crucial to emphasize the importance of raising awareness among taxpayers about motor vehicle tax payments through socialization efforts. Lastly, the focus should be on effectively applying knowledge and promoting taxpayer education to enhance awareness and compliance with motor vehicle tax payments in the region of West Sumatra.

5.6 Conclusion

This research aimed to identify the factors that influence taxpayer awareness in West Sumatra. The study included six variables, namely taxpayer awareness, tax education, tax adherence, service quality, and consequences of tax violations. The majority of participants in this study were male and aged between 20 and 30 years. Additionally, most participants had completed their tertiary education. The findings revealed that tax knowledge, tax adherence, and consequences of tax violations significantly influenced taxpayer awareness. The results indicated that tax knowledge had a significance level of 0.002, tax adherence had a significance level of 0.056, and consequences of tax violations had a significance level of 0.003. Consequently, the hypotheses suggesting that tax knowledge, tax adherence, and consequences of tax violations influence taxpayer awareness were supported by the data.

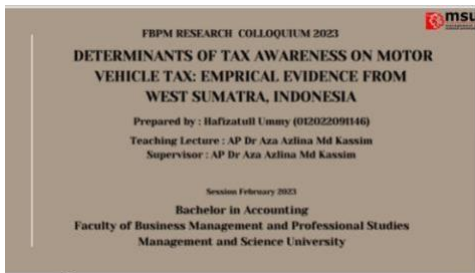
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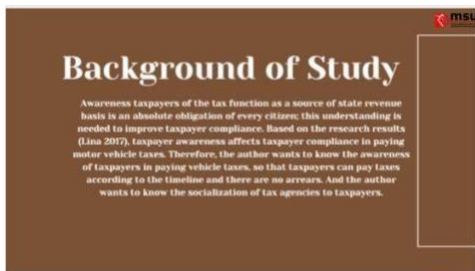
APPENDIX I
(SLIDES POWER POINT)



Slides 1



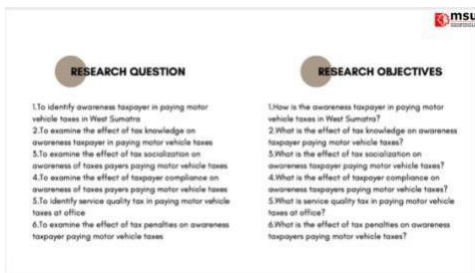
Slides 2



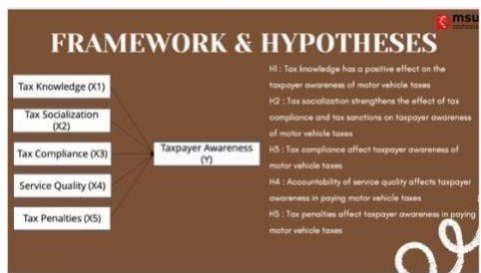
Slides 3



Slides 4



Slides 5



Slides 6

LITERATURE REVIEW

Variable	Description	Source
Awareness Taxpayer	Process awareness in other taxpayer cases and their obligations such as reporting, understanding, paying, and reporting on various articles and materials (Siti, 2015).	Pratiwi, Kurniasari, 2015
Tax Knowledge	The knowledge and understanding of tax laws, regulations, and procedures that are applied in the field of taxation (Siti, 2015). Without knowledge regarding with tax, it will affect the compliance, reporting, filing and reporting from the taxpayer.	Pratiwi, Kurniasari, 2015
Tax Socialization	Education process as an attempt by the Revenue Service of Taxation to provide information, understanding, and guidance for the public, especially regarding their rights and obligations.	Pratiwi, Kurniasari, 2015
Tax Compliance	Taxpayer compliance is the obligation of taxpayer to 2023, that the obligation based on regulatory law and regulation related the field of taxation. Among compliance, reporting, as well as the application of legal and administrative law.	Pratiwi, Kurniasari, 2015
Service Quality	Service quality is the extent of public to meet customer needs and desires including what is expected by customer.	Pratiwi, Kurniasari, 2015
Tax Penalties	Penalties is a punishment that the government of taxation legislation levied against will be imposed. Judgment of unpaid tax, either made for not paying or late in the payment. But not under the scope of study.	Pratiwi, Kurniasari, 2015

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POPULATION & SAMPLING

- **Target Population**
Taxpayer in West Sumatra, Indonesia
- **Sample Size**
Taxpayer in West Sumatra, Indonesia with a total of 125 respondents
- **Sampling Technique**
Convenience Sampling

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DESCRIPTIVE ANALYSIS

Table 2. Descriptive Statistics for Awareness Taxpayer

Min	Max	Mean	Std. Deviation
1	5	3.48	1.136
1	5	4.06	0.978
1	5	4.00	1.034
1	5	4.00	1.000
1	5	4.00	1.000
1	5	4.00	1.000
1	5	4.00	1.000
1	5	4.00	1.000

Table 3. Descriptive Statistics for Tax Knowledge

Min	Max	Mean	Std. Deviation
1	5	3.24	1.176
1	5	3.24	1.176
1	5	3.24	1.176
1	5	3.24	1.176
1	5	3.24	1.176
1	5	3.24	1.176
1	5	3.24	1.176
1	5	3.24	1.176

Table 4. Descriptive Statistics for Tax Socialization

Min	Max	Mean	Std. Deviation
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136

Table 5. Descriptive Statistics for Tax Compliance

Min	Max	Mean	Std. Deviation
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136

Table 6. Descriptive Statistics for Service Quality

Min	Max	Mean	Std. Deviation
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136

Table 7. Descriptive Statistics for Tax Penalties

Min	Max	Mean	Std. Deviation
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136
1	5	3.48	1.136

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RESPONDENT PROFILE

Table 2. Respondents' Profile

Profile	Characteristics	Frequency	Percentage (%)
Gender	Male	53	49.1%
	Female	52	48.1%

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SUMMARY OF MEASUREMENT

Variable	No of Items	Type of Scale	Source	Sample Items
Awareness Taxpayer	7	Likert scale	Pratiwi, Kurniasari, 2015	1. I have a good understanding of my tax obligations as a citizen. 2. I know what my tax obligations are.
Tax Knowledge	7	Likert scale	Pratiwi, Kurniasari, 2015	1. I understand the importance of paying taxes on time. 2. I know what the largest source of tax revenue is.
Tax Socialization	7	Likert scale	Pratiwi, Kurniasari, 2015	1. The taxpayer has the right to receive information and guidance from the tax authority. 2. The taxpayer has the right to receive information and guidance from the tax authority.
Tax Compliance	7	Likert scale	Pratiwi, Kurniasari, 2015	1. I am always up to date with my tax payments. 2. I always pay my taxes on time.
Service Quality	7	Likert scale	Pratiwi, Kurniasari, 2015	1. The staff is always helpful and friendly. 2. The staff is always helpful and friendly.
Tax Penalties	6	Likert scale	Pratiwi, Kurniasari, 2015	1. The penalty is a punishment for not paying taxes on time. 2. The penalty is a punishment for not paying taxes on time.

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RELIABILITY TEST

Table 1. Reliability Analysis

Construct	Cronbach's Alpha	Number of Items
Awareness of Taxpayers	0.828	7
Tax Knowledge	0.847	7
Tax Socialization	0.829	5
Tax Compliance	0.930	7
Quality of Service	0.935	6
Tax Penalties	0.882	6

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CORRELATION ANALYSIS

Table 10. Correlation Analysis

	AwaAT	TaxK	TaxSoc	TaxComp	ServiceQ	TaxPen
AwaAT	1	0.741**	0.574*	0.689**	0.426**	0.714**
TaxK		1	0.686**	0.738**	0.583**	0.780**
TaxSoc			1	0.713**	0.582**	0.647**
TaxComp				1	0.631**	0.691**
ServiceQ					1	0.640**
TaxPen						1

** Correlation is significant at the 0.01 level (1-tailed).

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HYPOTHESES TESTING (REGRESSION) SUMMARY TABLE

Table 11. Regression Analysis

Model	R	R Square	Adjusted R Square	Sig.
1	.726	.527	.510	.000
2	.829	.687	.670	.000
3	.859	.739	.722	.000
4	.882	.780	.763	.000
5	.905	.811	.794	.000
6	.915	.829	.812	.000
7	.930	.850	.833	.000
8	.935	.859	.842	.000
9	.935	.859	.842	.000
10	.935	.859	.842	.000
11	.935	.859	.842	.000
12	.935	.859	.842	.000
13	.935	.859	.842	.000
14	.935	.859	.842	.000
15	.935	.859	.842	.000
16	.935	.859	.842	.000
17	.935	.859	.842	.000
18	.935	.859	.842	.000
19	.935	.859	.842	.000
20	.935	.859	.842	.000
21	.935	.859	.842	.000
22	.935	.859	.842	.000
23	.935	.859	.842	.000
24	.935	.859	.842	.000
25	.935	.859	.842	.000
26	.935	.859	.842	.000
27	.935	.859	.842	.000
28	.935	.859	.842	.000
29	.935	.859	.842	.000
30	.935	.859	.842	.000
31	.935	.859	.842	.000
32	.935	.859	.842	.000
33	.935	.859	.842	.000
34	.935	.859	.842	.000
35	.935	.859	.842	.000
36	.935	.859	.842	.000
37	.935	.859	.842	.000
38	.935	.859	.842	.000
39	.935	.859	.842	.000
40	.935	.859	.842	.000
41	.935	.859	.842	.000
42	.935	.859	.842	.000
43	.935	.859	.842	.000
44	.935	.859	.842	.000
45	.935	.859	.842	.000
46	.935	.859	.842	.000
47	.935	.859	.842	.000
48	.935	.859	.842	.000
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51	.935	.859	.842	.000
52	.935	.859	.842	.000
53	.935	.859	.842	.000
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62	.935	.859	.842	.000
63	.935	.859	.842	.000
64	.935	.859	.842	.000
65	.935	.859	.842	.000
66	.935	.859	.842	.000
67	.935	.859	.842	.000
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69	.935	.859	.842	.000
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77	.935	.859	.842	.000
78	.935	.859	.842	.000
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81	.935	.859	.842	.000
82	.935	.859	.842	.000
83	.935	.859	.842	.000
84	.935	.859	.842	.000
85	.935	.859	.842	.000
86	.935	.859	.842	.000
87	.935	.859	.842	.000
88	.935	.859	.842	.000
89	.935	.859	.842	.000
90	.935	.859	.842	.000
91	.935	.859	.842	.000
92	.935	.859	.842	.000
93	.935	.859	.842	.000
94	.935	.859	.842	.000
95	.935	.859	.842	.000
96	.935	.859	.842	.000
97	.935	.859	.842	.000
98	.935	.859	.842	.000
99	.935	.859	.842	.000
100	.935	.859	.842	.000

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DISCUSSION OF FINDING



Table 1 Summary of The Hypotheses Testing

Hypotheses	Original p-value	Revised p-value
H1. Tax knowledge has a positive effect on the taxpayer awareness of motor vehicle taxes	0.000	0.000
H2. Tax socialization strengthens the effect of tax compliance and tax penalties on taxpayer awareness of motor vehicle taxes	0.000	0.000
H3. Tax compliance effect is greater than the effect of motor vehicle taxes	0.000	0.000
H4. Accessibility of service quality affects taxpayer awareness in paying motor vehicle taxes	0.000	0.000
H5. Tax penalties affect taxpayer awareness in paying motor vehicle taxes	0.000	0.000

As a result, the data analysis of the findings of found that hypotheses H1 is obtained and acceptable in the regression test in terms of taxpayer awareness measurement (Sig. < 0.05). In other words, there is a clear significant effect on mandatory taxpayer awareness. Tax socialization and service quality has no effect on taxpayer awareness. The study also found that tax knowledge was able to strengthen the influence of tax compliance and tax penalties to pay motor vehicle taxpayer awareness.

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CONCLUSION



Based on calculations in the regression test, tax knowledge, tax compliance, and tax penalties has a significant effect on mandatory taxpayer awareness. Tax socialization and service quality has no effect on taxpayer awareness. This study also found that tax knowledge was able to strengthen the influence of tax compliance and tax penalties on motor vehicle taxpayer awareness. To continually improve taxpayer awareness to pay for Motor Vehicle Taxes, the government needs to prioritize tax policies related to tax socialization and service quality.



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APPENDIX II
(QUESTIONNAIRE DATA)

Data of Awareness Taxpayer and Tax Knowledge

						DV														
						Awareness of Taxpayers							Tax Knowledge							
Jenis Kelamin	Umur	Pekerjaan	Lama menjadi Wajib Pajak	Pendapatan per Bulan		AT1	AT2	AT3	AT4	AT5	AT6	AT7	TK1	TK2	TK3	TK4	TK5	TK6	TK7	
Anisah Edita Sahira	Female	20 - 30 years	Government Employpess	1-5 years	> Rp10.000.001	4	4	4	5	4	4	5	4	5	4	4	5	5	4	4
Pratiwi putri delwis	Female	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	4	4	5	5	5	5	5	5	5	5	4	3
Martin	Male	> 51 years	Self-employed	11-15 years	Rp5.000.001 - Rp7.000.000	3	3	3	1	3	5	3	3	5	5	3	3	3	3	1
Nifwan R. Piliang	Male	> 51 years	Self-employed	11-15 years	Rp7.000.001 - Rp10.000.000	4	4	4	5	5	5	5	4	4	5	5	4	3	3	3
Bastian	Male	> 51 years	Self-employed	11-15 years	Rp5.000.001 - Rp7.000.000	5	4	5	5	4	5	5	5	4	4	4	4	4	4	3
Yasmin Rahma	Female	20 - 30 years	Mahasiswa	1-5 years	> Rp10.000.001	5	5	5	4	5	3	5	4	4	4	5	3	4	5	4
Alwaaly syach argi	Male	20 - 30 years	Government Employpess	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Dea safutri ariyani	Female	20 - 30 years	Government Employpess	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	4	5	5	5	5	5	5	5	4	4	5
Indri Kasih	Female	20 - 30 years	Pegawai Swasta	1-5 years	Rp3.000.000 - Rp5.000.000	5	4	4	4	4	3	4	4	2	3	5	4	4	4	3
Fanny Fazira	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	4	4	5	5	5	5	5	5	5	5	5	5
Kevin Novaldi	Male	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	4	4	4	4	3	4	4	4	3	4	4	4	4
syafyoni	Female	> 51 years	Government Employpess	6-10 years	Rp3.000.000 - Rp5.000.000	5	5	5	3	3	5	5	5	5	5	5	5	5	5	5
Adinda Moreta	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	3	5	5	4	4	4	5
Alya Putri Susiandi	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4
ADRIYAN	Male	> 51 years	Self-employed	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4
Yulhendi	Male	> 51 years	Self-employed	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5	3	4	4
Desfitri	Male	> 51 years	Self-employed	> 16 years	Rp7.000.001 - Rp10.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Atikah Khairunnisa	Female	20 - 30 years	mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	2	4	4	4	3	4	4	4	4	4	2
Efril marzoni	Male	> 51 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	4	4	5	2	4	4	4	4	4	4	4	4	4	2
Andrias putra	Male	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	4	4	5	5	5	3	3	4	4	4	3	3	3	3
Nada H Ilham	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
Dr. SURFA YONDRI, ST, SST, MKK	Male	> 51 years	Government Employpess	1-5 years	> Rp10.000.001	5	5	4	5	5	5	5	5	4	4	5	3	3	3	3
Muhamad Ridho	Male	20 - 30 years	Karyawan swasta	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	4	5	4	4	4	3	4	4
KaSenior High Schoolbotti	Female	41-50 years	Bu	6-10 years	Rp3.000.000 - Rp5.000.000	3	3	3	2	2	4	3	3	3	3	3	3	3	3	3
Rina Apriyani	Female	31-40 years	Government Employpess	6-10 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	3	4	4	4	4	5	4	4	4	3	
Deci fauzi	Female	31-40 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	3	5	5	5	2	4	2	
Billfahri Ocsa	Male	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	3	5	5	3	5	5	5	3	3	3	3
Syahni Hamdi	Male	> 51 years	Self-employed	> 16 years	> Rp10.000.001	5	5	5	5	5	5	5	4	4	5	5	5	5	4	4
Varni Aulya Pramudita	Female	20 - 30 years	Self-employed	1-5 years	Rp7.000.001 - Rp10.000.000	5	5	5	3	4	5	5	4	4	4	5	4	4	4	4
IBNU BURHAN JABBAR	Male	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	3	5	5	5	5	5
Muhammad Raffi	Male	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	1	1	5	5	5	5	4	4	3	5	5	4	5	1	1
Syifa Salsabila	Female	20 - 30 years	Mahasiswa	6-10 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Dwika Restu Sucipta	Male	31-40 years	Self-employed	11-15 years	> Rp10.000.001	3	3	5	3	5	5	3	4	1	3	4	3	1	1	1
Hafizh	Male	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Raufa Ghufuran	Male	20 - 30 years	Government Employpess	1-5 years	Rp5.000.001 - Rp7.000.000	5	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Dendri	Male	> 51 years	Self-employed	> 16 years	> Rp10.000.001	4	3	3	5	4	4	5	3	5	5	4	5	4	2	2
Aldal	Male	> 51 years	Government Employpess	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5	1
Jundi habib burahman	Male	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Fitria fanesha alyo	Female	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	4	5	5	4	3	5	5	5	3	3	3	3
Syaiful Anwar.S.Sos	Male	> 51 years	Government Employpess	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Brian abimanyu	Male	20 - 30 years	Guru	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	1	1	1	3	5	3	5	5	5	5	1	1
Siti Nuranisha	Female	20 - 30 years	mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	4	4	5	5	4	5	4	5	4	4	4	4
Aulia Ramadhani	Female	20 - 30 years	Self-employed	1-5 years	> Rp10.000.001	5	5	5	4	4	5	5	5	5	5	5	5	4	4	5
Dilla Saptasari Apris	Female	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Asel Rahma Ocsa	Female	20 - 30 years	mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Fachrurozi Salvador	Male	20 - 30 years	pegawai	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5

Nahdiati Marwi	Female	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	1	5	1	4	2	2	2	2	2	2	2	2	2	2
syahriana sari	Female	20 - 30 years	belum bekerja	1-5 years	Rp3.000.000 - Rp5.000.000	5	4	4	4	4	5	5	3	4	3	4	4	4	4
Agatha Irena	Female	20 - 30 years	Seniman	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	3	3	4	3	3	3	2	4	3	2	3
Erik Nofriwardi	Laki-laki	20 - 30 years	Seniman	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	3	5	5	5	1	1	3
adetriputra0102@gmail.com	Male	31-40 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	1	1	1	1	1	5	5	5	5	5
Evan Nicola Ocsa	Male	20 - 30 years	Self-employed	1-5 years	> Rp10.000.001	4	4	5	5	5	5	5	4	5	5	5	4	5	1
Nopik KariSenior High Schoolyanthi	Female	20 - 30 years	Self-employed	1-5 years	Rp7.000.001 - Rp10.000.000	5	4	5	5	5	5	5	5	5	4	4	4	5	5
Ngella Myristica	Female	20 - 30 years	Secretary	1-5 years	Rp7.000.001 - Rp10.000.000	5	5	5	4	4	5	5	5	5	5	5	5	5	4
Endra Yanthi	Female	20 - 30 years	Finance	1-5 years	> Rp10.000.001	5	5	5	5	5	5	5	4	4	5	5	3	4	
M RIFKI ALHAMDANI	Male	20 - 30 years	Government Employpess	1-5 years	Rp3.000.000 - Rp5.000.000	5	4	4	4	4	4	5	3	5	4	5	3	3	3
Krisminanto	Male	> 51 years	Petani	11-15 years	Rp3.000.000 - Rp5.000.000	5	5	5	3	5	5	4	5	4	4	4	3	3	3
Elida tazet	Female	> 51 years	Ibu rumah tangga	> 16 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Jekky kumiawan	Male	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	4	3	4	2	4	4	4	3	4	4	3	3	3
Anggi Febrian	Male	20 - 30 years	Government Employpess	1-5 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Hamdi	Male	> 51 years	Bumn	> 16 years	> Rp10.000.001	5	5	5	5	5	5	5	3	5	5	5	3	2	5
Dasti vanny	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	1	1	1	3	2	1	1	4	3	3	3	3	3	3
Efrii marzoni	Male	> 51 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	2	4	4	4	4	4	4	4	4	2
Bramasta Ihza Ginantaka	Male	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	5	5	5	3	3	5	3	5	5	5	5	4	4	5
Muhammad Sulthan Bintang Effentri	Male	20 - 30 years	Mahasiswa	1-5 years	> Rp10.000.001	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Dimas Prasetya	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	3	3	4	4	3	3	3	4	3
Putri Ana	Female	20 - 30 years	Government Employpess	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	4	4	4	5	5	5	4	4	5	5	5	5
Sita Marino	Female	20 - 30 years	Soldier/Police	1-5 years	Rp3.000.000 - Rp5.000.000	5	4	4	5	5	4	5	5	5	5	4	4	4	4
rano fitri	Female	31-40 years	Self-employed	6-10 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	4	4	5	5	5	4	5	5	4	5
Velindya Liswara	Female	20 - 30 years	Finance	1-5 years	Rp7.000.001 - Rp10.000.000	4	5	5	5	4	5	5	5	5	4	5	5	5	5
Arya Susanto	Male	31-40 years	Self-employed	6-10 years	Rp3.000.000 - Rp5.000.000	5	5	5	4	4	5	5	5	4	5	5	4	5	5
Tri Cahyono	Male	31-40 years	Government Employpess	6-10 years	Rp5.000.001 - Rp7.000.000	4	5	5	4	4	5	4	5	5	4	4	4	5	5

Fauziah	Female	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	3	4	4	4	4	4	4	4	4	4	4	3	3	4
DWI PUTRI MAHDAYANI MAHMUD	Female	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5
daud abdurahman	Male	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5
andi hudriana ramadani	Female	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5
andi amalia bahrun	Female	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Asfaridno Anwar	Male	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	3	4	4	4	4	4	4	4	3	4	4	4	5	4
Tiara claudya	Female	20 - 30 years	Self-employed	1-5 years	Rp7.000.001 - Rp10.000.000	5	5	5	1	5	5	5	5	5	5	4	4	4	3
liara	Female	20 - 30 years	mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	3	3	3	3	3	3	3
Sunaryadi	Male	> 51 years	Soldier/Police	> 16 years	> Rp10.000.001	5	5	5	5	4	5	5	5	5	5	5	3	5	5
Bayu	Male	41-50 years	Self-employed	> 16 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	4	4	4	4	4	4	4
A. Tarmizi	Male	41-50 years	Soldier/Police	> 16 years	> Rp10.000.001	5	5	5	5	5	5	5	4	5	5	4	3	3	3
Andik widdo	Male	31-40 years	Soldier/Police	> 16 years	> Rp10.000.001	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Airil Ishartanto	Male	> 51 years	Government Employpess	> 16 years	Rp3.000.000 - Rp5.000.000	1	5	5	5	5	5	5	5	5	5	5	5	5	5
Irawan Didik Prabowo	Male	41-50 years	Soldier/Police	> 16 years	> Rp10.000.001	5	3	5	5	5	5	3	4	4	5	5	5	5	4
Arifianny Auritty	Female	> 51 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5
fajar	Male	20 - 30 years	Soldier/Police	6-10 years	> Rp10.000.001	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Tiur Sarina M Gultom	Female	> 51 years	Government Employpess	11-15 years	Rp7.000.001 - Rp10.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Yunita Safaryuni	Female	> 51 years	Soldier/Police	> 16 years	Rp7.000.001 - Rp10.000.000	5	4	4	5	5	5	4	4	4	4	4	3	3	3
Erija Nababan	Female	> 51 years	Government Employpess	> 16 years	Rp3.000.000 - Rp5.000.000	5	4	4	4	4	4	4	4	4	4	4	4	4	4
Cima	Female	> 51 years	Government Employpess	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	4	5	5	5	4	4	5
Joko	Male	41-50 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	4	4	4	5	4	5	4	4	4	5	4	3	3	4
Handayani	Female	31-40 years	Soldier/Police	11-15 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Sukisto	Male	41-50 years	Soldier/Police	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	4	5	4	5	4	4	4
yusuf sugiarlo	Male	31-40 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	4	5	4	4	4
Pudjo Pudji Pranoto	Male	> 51 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Soni H	Male	31-40 years	Soldier/Police	6-10 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	1	5	5	5	2	4	4	4	5	5

Emmi setyokumiawati	Female	31-40 years	Government Employpess	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Wasti Eko Wulandari	Female	41-50 years	Government Employpess	1-5 years	Rp7.000.001 - Rp10.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Hastina Alvironta	Female	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	4	5	3	5	5	5	4
lukman	Male	41-50 years	Soldier/Police	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	4	4	4	4	4	4	4	4	5	4	4	4
Riyatman	Male	41-50 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Respati Pusparini	Female	31-40 years	Honoror	6-10 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5
RIRIN SULISTYORINI	Female	41-50 years	Government Employpess	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Karomah	Female	20 - 30 years	Karyawan Swasta	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	4	5	5	5	5	4	4
Wendy MP	Male	31-40 years	Soldier/Police	6-10 years	Rp5.000.001 - Rp7.000.000	5	4	4	4	4	5	5	3	3	4	5	4	3	3
Peni wulandari	Female	41-50 years	Self-employed	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	4	5	5	5	4	4
Bambang Mulyono	Male	41-50 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	4	3	3	4	4	5	5	3	5	5	4	3	2	1
Dolly Nancy Bernard	Female	> 51 years	Government Employpess	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Bambang Mulyono	Male	41-50 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	4	4	4	4	4	4	4	3	5	5	3	3	2	3
Emika Rahmawati Alriana	Female	20 - 30 years	PHL	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	3	3	3	4	3	3	3

Data of Tax Socialization and Tax Compliance

	Jenis Kelamin	Umur	Pekerjaan	Lama menjadi Wajib Pajak	Pendapatan per Bulan	Tax Socialization					Tax Compliance						
						TS1	TS2	TPS3	TS4	TS5	TC1	TC2	TC3	TC4	TC5	TC6	TC7
Anisah Edita Sahara	Female	20 - 30 years	Government Employess	1-5 years	> Rp10.000.001	4	4	4	5	4	4	5	4	4	5	4	
Pratiwi putri delwis	Female	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	3	3	4	3	4	5	5	5	5	5	
Martin	Male	> 51 years	Self-employed	11-15 years	Rp5.000.001 - Rp7.000.000	3	3	3	3	5	3	3	3	3	3	2	
Nifwan R. Piliang	Male	> 51 years	Self-employed	11-15 years	Rp7.000.001 - Rp10.000.000	5	5	5	4	3	3	5	4	5	5	4	
Bastian	Male	> 51 years	Self-employed	11-15 years	Rp5.000.001 - Rp7.000.000	5	5	4	4	4	4	4	4	4	4	4	
Yasmin Rahma	Female	20 - 30 years	Mahasiswa	1-5 years	> Rp10.000.001	4	5	4	4	5	5	5	5	5	5	5	
Alwaaly syach argi	Male	20 - 30 years	Government Employess	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	
Dea safutri ariyani	Female	20 - 30 years	Government Employess	1-5 years	Rp3.000.000 - Rp5.000.000	5	4	4	4	4	4	4	4	4	4	4	
Indri Kasih	Female	20 - 30 years	Pegawai Swasta	1-5 years	Rp3.000.000 - Rp5.000.000	4	3	3	3	5	4	4	4	4	4	4	
Fanny Fazira	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	5	3	4	5	5	5	5	5	5	5	5	
Kevin Novaldi	Male	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	3	4	4	4	3	4	4	3	
syafyoni	Female	> 51 years	Government Employess	6-10 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	
Adinda Moreta	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	5	4	4	5	5	5	5	5	5	5	5	
Alya Putri Susiandi	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	4	4	4	4	
ADRIYAN	Male	> 51 years	Self-employed	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	4	2	5	5	5	5	5	5	
Yulhendri	Male	> 51 years	Self-employed	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	
Desfitri	Male	> 51 years	Self-employed	> 16 years	Rp7.000.001 - Rp10.000.000	5	5	5	5	5	5	5	5	5	5	5	
Atikah Khairunnisa	Female	20 - 30 years	mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	3	4	4	4	4	4	
Efri marzoni	Male	> 51 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	2	4	4	4	4	4	
Andrias putra	Male	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	3	4	4	4	3	4	3	

Nada H Ilham	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	5	5	5	5	5	5
Dr. SURFA YONDRI, ST, SST, MKO	Male	> 51 years	Government Employess	1-5 years	> Rp10.000.001	5	5	4	2	5	5	5	5	5	4	5
Muhamad Ridho	Male	20 - 30 years	Karyawan swasta	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	5	5	5	5	5	4
KaSenior High Schoolbotti	Female	41-50 years	Bu	6-10 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	3	3	3	3	3	3	3
Rina Apriyani	Female	31-40 years	Government Employess	6-10 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	3	4	4	4	4	4	3
Deci fauzi	Female	31-40 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	4	5
Billfahri Ocsa	Male	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	3	5	5	5	3	5
Syahri Hamdi	Male	> 51 years	Self-employed	> 16 years	> Rp10.000.001	5	4	3	3	3	5	5	5	5	5	3
Varrin Aulya Pramudita	Female	20 - 30 years	Self-employed	1-5 years	Rp7.000.001 - Rp10.000.000	4	4	4	3	4	5	4	3	5	4	4
IBNU BURHAN JABBAR	Male	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	2	3	5	3	5	5	5	5	5
Muhammad Raffi	Male	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	5	4	4	4	3	5	5	5	5	5	3
Syifa Salsabila	Female	20 - 30 years	Mahasiswa	6-10 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5
Dwika Restu Sucipta	Male	31-40 years	Self-employed	11-15 years	> Rp10.000.001	3	5	2	5	3	4	5	5	3	2	4
Hafizh	Male	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	3	2	3	3	3	3	3
Raufa Ghufan	Male	20 - 30 years	Government Employess	1-5 years	Rp5.000.001 - Rp7.000.000	3	3	3	3	3	3	3	3	3	3	3
Dendri	Male	> 51 years	Self-employed	> 16 years	> Rp10.000.001	5	2	4	3	2	4	4	4	3	5	3
Afdal	Male	> 51 years	Government Employess	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	4	5	5	5	4
Jundi habib burahman	Male	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	1	1	1	1	1	1	1	1	1	1	1
Fitria fanesha alyo	Female	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	4	4	4	4	3	3	3	3	3	3
Syaiful Anwar, S.Sos	Male	> 51 years	Government Employess	> 16 years	Rp3.000.001 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5
Brian abimanyu	Male	20 - 30 years	Guru	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5
Siti Nuranisha	Female	20 - 30 years	mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	5	5	5	4	4
Aulia Ramadhani	Female	20 - 30 years	Self-employed	1-5 years	> Rp10.000.001	5	4	5	5	5	5	4	4	4	4	5
Dilla Saptasari Apris	Female	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5
Asel Rahma Ocsa	Female	20 - 30 years	mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	3	3	3	3	3	3	3

Fachrurozi Salvador	Male	20 - 30 years	pegawai	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5
Nahdiati Marwi	Female	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	1	1	2	2	2	2	3	3	4	2	2
syahriana sari	Female	20 - 30 years	belum bekerja	1-5 years	Rp3.000.000 - Rp5.000.000	5	4	5	5	5	5	5	5	5	4	4
Agatha Irena	Female	20 - 30 years	Seniman	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	3	4	4	4	4	4	3	4
Erik Nofriwandi	Laki-laki	20 - 30 years	Seniman	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	1	3	3	5	1	1	1	1	5
adetriputra0102@gmail.com	Male	31-40 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5
Evan Nicola Ocsa	Male	20 - 30 years	Self-employed	1-5 years	> Rp10.000.001	5	5	3	1	3	5	5	5	2	4	2
Nopik KarlSenior High Schoolyanthi	Female	20 - 30 years	Self-employed	1-5 years	Rp7.000.001 - Rp10.000.000	5	5	5	5	5	5	5	5	5	5	5
Nigella Myristica	Female	20 - 30 years	Secretary	1-5 years	Rp7.000.001 - Rp10.000.000	5	5	4	5	5	5	5	5	5	5	4
Endra Yanthi	Female	20 - 30 years	Finance	1-5 years	> Rp10.000.001	4	5	5	5	5	5	5	5	5	5	4
M RIFKI ALHAMDANI	Male	20 - 30 years	Government Employess	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	3	4	4	4	4	4	4	4	4
Krisminanto	Male	> 51 years	Petani	11-15 years	Rp3.000.000 - Rp5.000.000	3	3	4	3	3	4	4	4	4	3	4
Elida tazet	Female	> 51 years	Ibu rumah tangga	> 16 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	4	4	4	4
Jekky kurniawan	Male	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	5	4	3	4	3
Anggi Febrian	Male	20 - 30 years	Government Employess	1-5 years	Rp5.000.001 - Rp7.000.000	4	4	4	4	4	5	5	5	5	4	5
Hamdi	Male	> 51 years	Burnn	> 16 years	> Rp10.000.001	4	4	4	4	4	5	5	5	4	5	5
Dasti vanny	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	4	4	4	4
Efri marzoni	Male	> 51 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	4	4	4	4
Bramasta Ihza Ginantaka	Male	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	5	5	4	5	4	5	5	5	5	5	5
Muhammad Sulthan Bintang Eifentri	Male	20 - 30 years	Mahasiswa	1-5 years	> Rp10.000.001	5	5	5	5	5	5	5	5	5	5	5
Dimas Prasetya	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	4	3	3	3	3	4	4	4
Putri Ana	Female	20 - 30 years	Government Employess	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	5	5	5	5	4	4	5	5	4
Sita Marino	Female	20 - 30 years	Soldier/Police	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	4	4	5	5	5	4	5	5	5
rano fitri	Female	31-40 years	Self-employed	6-10 years	Rp3.000.000 - Rp5.000.000	5	5	4	4	4	5	5	5	5	5	5
Velindya Liswara	Female	20 - 30 years	Finance	1-5 years	Rp7.000.001 - Rp10.000.000	5	4	4	5	5	5	5	5	5	5	4

Arya Susanto	Male	31-40 years	Self-employed	6-10 years	Rp3.000.000 - Rp5.000.000	5	4	5	5	5	5	5	5	4	5	5	3	4
Tri Cahyono	Male	31-40 years	Government Employpess	6-10 years	Rp5.000.001 - Rp7.000.000	5	4	4	4	4	5	5	5	5	5	4	5	4
Fauziah	Female	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	4	4	3	4	4	3	3	4	4	4	3	3	3
DWI PUTRI MAHDAYANI MAHMUD	Female	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5
daud abdurrahman	Male	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5
andi hudriana ramadani	Female	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5
andi amalia bahrn	Female	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	5	4	4	4	4	5	5	4	5	5	5	5	5
Asfaridno Anwar	Male	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	5	3	3	3	3	4	4	4	4	4	4	4	4
Tiara claudya	Female	20 - 30 years	Self-employed	1-5 years	Rp7.000.001 - Rp10.000.000	4	4	4	4	3	3	3	3	3	3	3	4	3
liara	Female	20 - 30 years	mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	3	3	3	3	3	3	3	3	3
Sunaryadi	Male	> 51 years	Soldier/Police	> 16 years	> Rp10.000.001	4	4	3	3	4	5	5	5	5	5	5	5	5
Bayu	Male	41-50 years	Self-employed	> 16 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	4	4	4	4	4	4
A. Tarmizi	Male	41-50 years	Soldier/Police	> 16 years	> Rp10.000.001	5	4	4	4	4	5	5	5	5	5	5	5	5
Andik widodo	Male	31-40 years	Soldier/Police	> 16 years	> Rp10.000.001	5	5	3	4	2	5	5	5	5	5	5	5	5
Airil Ishartanto	Male	> 51 years	Government Employpess	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	3	5	5	5	4	4	5	5	5
Irawan Didik Prabowo	Male	41-50 years	Soldier/Police	> 16 years	> Rp10.000.001	4	5	5	5	5	4	5	5	5	5	4	5	5
Arfianny Auritty	Female	> 51 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5
fajar	Male	20 - 30 years	Soldier/Police	6-10 years	> Rp10.000.001	5	5	5	5	5	5	5	5	5	5	5	5	5
Tiur Sarina M Gultom	Female	> 51 years	Government Employpess	11-15 years	Rp7.000.001 - Rp10.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5
Yunita Safaryuni	Female	> 51 years	Soldier/Police	> 16 years	Rp7.000.001 - Rp10.000.000	4	5	4	4	4	4	5	5	5	5	5	4	4
Erija Nababan	Female	> 51 years	Government Employpess	> 16 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	4	4	4	4	4	4
Cima	Female	> 51 years	Government Employpess	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	5	4	5	5	5	5	5	5	5	5	5
Joko	Male	41-50 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	4	4	4	4	4	4	4	4	5	4	4	3	3
Handayani	Female	31-40 years	Soldier/Police	11-15 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5
Sukisto	Male	41-50 years	Soldier/Police	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	5	4	5	5	5	5	5	5	5	4	4

yusuf sugiarto	Male	31-40 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	4	5	4	4	5	5	5	5	5	5	5	5	4
Pudjo Pudji Pranoto	Male	> 51 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	3	5	5	5	5	5	5	5	5
Soni H	Male	31-40 years	Soldier/Police	6-10 years	Rp3.000.000 - Rp5.000.000	1	3	2	5	5	5	5	5	5	5	5	4	4
Emmi setyukumiawati	Female	31-40 years	Government Employpess	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5
Wasti Eko Wulandari	Female	41-50 years	Government Employpess	1-5 years	Rp7.000.001 - Rp10.000.000	5	5	5	4	5	5	5	5	5	5	4	4	4
Hastina Alvionita	Female	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	4	5	5	5	5	5
lukman	Male	41-50 years	Soldier/Police	> 16 years	Rp3.000.000 - Rp5.000.000	5	4	4	4	4	5	5	4	4	4	4	4	4
Riyatman	Male	41-50 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	3	3	3
Respati Puspardini	Female	31-40 years	Honorer	6-10 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5
RIRIN SULISTYORINI	Female	41-50 years	Government Employpess	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	4	5	5	5	5	5	4	5	5	4	4
Karomah	Female	20 - 30 years	Karyawan Swasta	1-5 years	Rp3.000.000 - Rp5.000.000	5	4	4	5	5	5	5	5	4	4	5	4	4
Wendy MP	Male	31-40 years	Soldier/Police	6-10 years	Rp5.000.001 - Rp7.000.000	5	4	5	4	4	5	4	4	5	4	4	4	4
Peni wulandari	Female	41-50 years	Self-employed	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	5	4	5	5	5	5	5	5	5	5	5
Bambang Mulyono	Male	41-50 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	5	4	3	3	3	3	4	4	4	2	2	2	2
Dolly Nancy Bernard	Female	> 51 years	Government Employpess	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	4	5	5	5	5	5	5	5	5
Bambang Mulyono	Male	41-50 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	5	4	4	4	3	3	5	5	4	3	3	2	2
Emika Rahmawati Alriana	Female	20 - 30 years	PHL	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	3	4	4	4	4	4	4	4	3

Data of Service Quality and Tax Penalties

Nama	Jenis Kelamin	Umur	Pekerjaan	Lama menjadi Wajib Pajak	Pendapatan per Bulan	IV												
						Service Quality						Tax Penalties						
						SQ1	SQ2	SQ3	SQ4	SQ5	SQ6	TP1	TP2	TP3	TP4	TP5	TP6	
Anisah Edita Sahira	Female	20 - 30 years	Government Employpess	1-5 years	> Rp10.000.001	4	5	5	4	4	5	5	4	4	4	4	4	5
Pratiwi putri delwis	Female	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	3	3	4	5	4	4	4	4	4
Martin	Male	> 51 years	Self-employed	11-15 years	Rp5.000.001 - Rp7.000.000	3	3	3	3	3	3	3	3	3	3	3	3	3
Niwan R. Piliang	Male	> 51 years	Self-employed	11-15 years	Rp7.000.001 - Rp10.000.000	2	3	4	4	4	4	5	3	2	3	4	5	5
Bastian	Male	> 51 years	Self-employed	11-15 years	Rp5.000.001 - Rp7.000.000	5	5	4	4	5	5	4	3	4	4	4	4	4
Yasmin Rahma	Female	20 - 30 years	Mahasiswa	1-5 years	> Rp10.000.001	5	5	4	5	4	4	5	5	4	5	5	5	5
Alwaaly syach argi	Male	20 - 30 years	Government Employpess	1-5 years	Rp3.000.000 - Rp5.000.000	4	5	5	5	5	5	5	5	5	5	5	5	5
Dea safutri ariyani	Female	20 - 30 years	Government Employpess	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	5	4	4	4	4	4	5	5	5	5
Indri Kasih	Female	20 - 30 years	Pegawai Swasta	1-5 years	Rp3.000.000 - Rp5.000.000	4	3	3	3	4	4	4	3	4	4	4	4	4
Fanny Fazira	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	5	2	5	5	5	5	5	3	3	3	5	4	5
Kevin Novaldi	Male	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	3	4	4	4	3	3	3	3	3	4	4	4
syafyoni	Female	> 51 years	Government Employpess	6-10 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5
Adinda Moreta	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	4	4	5	3	4	5	5	5	5
Alya Putri Susiandi	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	4	3	4	3	3	3
ADRIYAN	Male	> 51 years	Self-employed	> 16 years	Rp5.000.001 - Rp7.000.000	4	5	4	5	5	5	5	5	5	5	5	4	4
Yulhendri	Male	> 51 years	Self-employed	> 16 years	Rp3.000.000 - Rp5.000.000	5	3	3	3	3	5	5	5	3	5	5	5	5
Desfitria	Female	> 51 years	Self-employed	> 16 years	Rp7.000.001 - Rp10.000.000	5	5	5	5	5	5	5	5	5	5	5	5	5
Atikah Khairunnisa	Female	20 - 30 years	mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	3	3	4	1	4	4	4
Efri marzoni	Male	> 51 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	5	4	4	5	4	4	2	4	4	4	4
Andrias putra	Male	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	3	4	4	4	3	4	3	4	4	4	3

Nada H Ilham	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	5	4	4	5	5
Dr. SURFA YONDRI, ST, SST, MKO	Male	> 51 years	Government Employess	1-5 years	> Rp10.000.001	3	3	2	4	4	4	4	5	5	3	4	4
Muhamad Ridho	Male	20 - 30 years	Karyawan swasta	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	4	4	4	4	4
KaSenior High Schoolbotti	Female	41-50 years	Bu	6-10 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	3	3	3	3	3	2	3	3
Rina Apriyani	Female	31-40 years	Government Employess	6-10 years	Rp3.000.000 - Rp5.000.000	3	3	4	3	4	4	3	3	2	3	3	4
Deci fauzi	Female	31-40 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	3	4	5	5	5	5	5	5	2	4	4
Billfahri Ocsa	Male	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	3	1	1	3	3	3	3	3	3	3	3	5
Syahrni Hamdi	Male	> 51 years	Self-employed	> 16 years	> Rp10.000.001	3	3	3	4	3	3	3	5	5	3	5	4
Varrin Aulya Pramudita	Female	20 - 30 years	Self-employed	1-5 years	Rp7.000.001 - Rp10.000.000	4	4	4	4	4	4	5	4	5	4	5	5
IBNU BURHAN JABBAR	Male	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	2	2	2	2	2	2	5	5	5	5	5	5
Muhammad Raffi	Male	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	2	1	2	1	1	1	5	3	4	3	3	5
Syifa Salsabila	Female	20 - 30 years	Mahasiswa	6-10 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5
Dwika Restu Sucipta	Male	31-40 years	Self-employed	11-15 years	> Rp10.000.001	3	2	3	4	2	2	2	1	3	5	2	4
Hafizh	Male	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	3	3	3	3	3	3	3	3	3	3	3
Raufa Ghufra	Male	20 - 30 years	Government Employess	1-5 years	Rp5.000.001 - Rp7.000.000	3	3	3	3	3	3	3	3	3	3	3	3
Dendri	Male	> 51 years	Self-employed	> 16 years	> Rp10.000.001	2	2	2	3	4	4	4	1	3	1	4	4
Afdal	Male	> 51 years	Government Employess	> 16 years	Rp5.000.001 - Rp7.000.000	5	4	4	5	3	3	5	4	4	4	4	5
Jundi habib burahman	Male	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	1	1	1	1	1	1	1	1	1	1	1	1
Fitria fanesha atyo	Female	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	3	4	4	3	4	4	5	4	4	3	4	4
Syaiful Anwar,S.Sos	Male	> 51 years	Government Employess	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5
Brian abimanyu	Male	20 - 30 years	Guru	1-5 years	Rp3.000.000 - Rp5.000.000	5	1	1	2	3	3	4	1	3	3	3	3
Siti Nuranisha	Female	20 - 30 years	mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	5	5	4	4	4	5
Aulia Ramadhani	Female	20 - 30 years	Self-employed	1-5 years	> Rp10.000.001	5	5	5	5	5	5	5	5	5	5	5	5
Dilla Saptasari Apris	Female	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	3	1	1	2	3	3	5	5	5	5	5	5
Asel Rahma Ocsa	Female	20 - 30 years	mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	3	3	3	3	3	3	3	3

Fachrumrozi Salvador	Male	20 - 30 years	pegawai	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5
Nahdiati Marwi	Female	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	2	3	4	4	3	1	2	2	3	2	1	2
syahriana sari	Female	20 - 30 years	belum bekerja	1-5 years	Rp3.000.000 - Rp5.000.000	4	3	3	3	4	4	5	4	5	4	5	5
Agatha Irena	Female	20 - 30 years	Seniman	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	3	3	4	4	4	4	4	4
Erik Nofriwandi	Laki-laki	20 - 30 years	Seniman	1-5 years	Rp3.000.000 - Rp5.000.000	1	1	1	1	1	1	5	1	1	1	1	1
adetriputra0102@gmail.com	Male	31-40 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5
Evan Nicola Ocsa	Male	20 - 30 years	Self-employed	1-5 years	> Rp10.000.001	5	1	1	1	4	4	4	4	5	4	5	5
Nopik KarlSenior High Schoolyanthi	Female	20 - 30 years	Self-employed	1-5 years	Rp7.000.001 - Rp10.000.000	4	5	5	5	5	5	5	5	5	5	5	5
Nigella Myristica	Female	20 - 30 years	Secretary	1-5 years	Rp7.000.001 - Rp10.000.000	3	4	4	4	3	3	5	5	5	5	5	5
Endra Yanthi	Female	20 - 30 years	Finance	1-5 years	> Rp10.000.001	5	4	4	5	5	4	4	5	5	5	5	4
M RIFKI ALHAMDANI	Male	20 - 30 years	Government Employess	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	4	4	4	4	4
Krisminanto	Male	> 51 years	Petani	11-15 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	4	4	4	5	4	4	4	4
Elida tazet	Female	> 51 years	Ibu rumah tangga	> 16 years	Rp3.000.000 - Rp5.000.000	4	3	4	4	4	4	4	4	4	4	4	4
Jekky kumiawan	Male	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	2	2	3	4	4	4	3	3	3	4	4	5
Anggi Febrian	Male	20 - 30 years	Government Employess	1-5 years	Rp5.000.001 - Rp7.000.000	4	4	5	4	5	5	5	5	5	4	5	5
Hamdi	Male	> 51 years	Bumn	> 16 years	> Rp10.000.001	4	3	3	3	4	5	4	4	3	4	4	4
Dasti vanny	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	3	3	3	3	3	3	3	3
Efril marzoni	Male	> 51 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	4	4	4	4	4
Bramasta Ihza Ginantaka	Male	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	2	4	3	5	5
Muhammad Sulthan Bintang Effentri	Male	20 - 30 years	Mahasiswa	1-5 years	> Rp10.000.001	5	5	5	5	5	5	5	5	5	5	5	5
Dimas Prasetya	Female	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	3	4	4	3	4	4	3	4	4	4
Putri Ana	Female	20 - 30 years	Government Employess	1-5 years	Rp3.000.000 - Rp5.000.000	5	5	4	4	5	5	5	5	4	4	4	5
Sita Marino	Female	20 - 30 years	Soldier/Police	1-5 years	Rp3.000.000 - Rp5.000.000	5	4	4	5	5	5	5	4	4	4	5	5
rano fitri	Female	31-40 years	Self-employed	6-10 years	Rp3.000.000 - Rp5.000.000	5	4	5	4	5	5	5	4	4	4	4	5
Velindya Liswara	Female	20 - 30 years	Finance	1-5 years	Rp7.000.001 - Rp10.000.000	5	5	4	4	5	5	5	5	5	4	4	5
Arya Susanto	Male	31-40 years	Self-employed	6-10 years	Rp3.000.000 - Rp5.000.000	5	4	4	5	5	5	5	4	5	5	5	4

Tri Cahyono	Male	31-40 years	Government Employess	6-10 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	4	5	5	4	5	5	5	
Fauziah	Female	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	4	3	4	3	4	3	4	4	4	4	3	3	
DWI PUTRI MAHDAYANI MAHMUDI	Female	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	
daud abdurrahman	Male	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	
andi hudriana ramadani	Female	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	
andi amalia bahrn	Female	20 - 30 years	Self-employed	1-5 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	
Asfaridno Anwar	Male	20 - 30 years	Mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	4	4	3	4	4	4	4	4	
Tiara claudya	Female	20 - 30 years	Self-employed	1-5 years	Rp7.000.001 - Rp10.000.000	4	4	4	4	4	4	5	5	4	4	4	5	
tiara	Female	20 - 30 years	mahasiswa	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	3	3	3	3	3	3	3	3	
Sunaryadi	Male	> 51 years	Soldier/Police	> 16 years	> Rp10.000.001	3	2	3	3	3	2	5	4	4	4	4	5	
Bayu	Male	41-50 years	Self-employed	> 16 years	Rp3.000.000 - Rp5.000.000	3	3	4	4	4	4	4	4	4	3	4	3	4
A. Tarmizi	Male	41-50 years	Soldier/Police	> 16 years	> Rp10.000.001	3	3	3	3	4	4	5	4	3	4	4	5	
Andik widodo	Male	31-40 years	Soldier/Police	> 16 years	> Rp10.000.001	3	3	4	3	4	4	4	5	4	4	5	5	
Airul Ishartanto	Male	> 51 years	Government Employess	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	4	5	5	5	5	4	5	5	5	5	
Irawan Didik Prabowo	Male	41-50 years	Soldier/Police	> 16 years	> Rp10.000.001	3	3	3	4	4	4	5	3	5	1	1	3	
Arrianny Auritty	Female	> 51 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	
fajar	Male	20 - 30 years	Soldier/Police	6-10 years	> Rp10.000.001	5	5	5	5	5	5	5	5	5	5	5	5	
Tiur Sarina M Gultom	Female	> 51 years	Government Employess	11-15 years	Rp7.000.001 - Rp10.000.000	5	5	5	5	5	5	5	5	5	5	5	5	
Yunita Safaryuni	Female	> 51 years	Soldier/Police	> 16 years	Rp7.000.001 - Rp10.000.000	3	3	4	3	3	3	4	5	4	4	4	4	
Erija Nababan	Female	> 51 years	Government Employess	> 16 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	4	4	4	4	4	
Cima	Female	> 51 years	Government Employess	> 16 years	Rp3.000.000 - Rp5.000.000	4	3	4	5	4	5	5	5	4	5	5	5	
Joko	Male	41-50 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	3	3	3	3	3	3	3	3	3	3	3	3	
Handayani	Female	31-40 years	Soldier/Police	11-15 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	
Sukisto	Male	41-50 years	Soldier/Police	> 16 years	Rp3.000.000 - Rp5.000.000	4	4	5	5	4	4	5	5	4	5	5	5	
yusuf sugiarto	Male	31-40 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	5	4	4	4	4	4	4	5	5	
Pudjo Pudji Pranoto	Male	> 51 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5	

Soni H	Male	31-40 years	Soldier/Police	6-10 years	Rp3.000.000 - Rp5.000.000	4	3	1	2	1	1	3	2	1	5	3	5
Emmi setyokumiawati	Female	31-40 years	Government Employess	> 16 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5
Wasti Eko Wulandari	Female	41-50 years	Government Employess	1-5 years	Rp7.000.001 - Rp10.000.000	5	5	4	4	4	4	5	5	5	5	5	5
Hastina Alvionita	Female	20 - 30 years	Self-employed	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	4	4	5	5	4	5	4	5
lukman	Male	41-50 years	Soldier/Police	> 16 years	Rp3.000.000 - Rp5.000.000	4	4	4	4	4	4	4	4	4	4	3	4
Riyatman	Male	41-50 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	4	3	4	4	4	4	4	3	4	4	5	5
Respati Pusparini	Female	31-40 years	Honoror	6-10 years	Rp3.000.000 - Rp5.000.000	5	5	5	5	5	5	5	5	5	5	5	5
RIRIN SULISTYORINI	Female	41-50 years	Government Employess	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	2	3	4	5	3	5	4	5
Karomah	Female	20 - 30 years	Karyawan Swasta	1-5 years	Rp3.000.000 - Rp5.000.000	4	4	4	5	5	5	4	5	4	5	4	4
Wendy MP	Male	31-40 years	Soldier/Police	6-10 years	Rp5.000.001 - Rp7.000.000	3	3	3	3	3	3	3	3	3	4	4	4
Peni wulandari	Female	41-50 years	Self-employed	> 16 years	Rp3.000.000 - Rp5.000.000	4	4	4	5	5	5	5	4	3	5	3	5
Bambang Mulyono	Male	41-50 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	1	1	1	1	2	2	2	1	1	2	1	2
Dolly Nancy Bernard	Female	> 51 years	Government Employess	> 16 years	Rp5.000.001 - Rp7.000.000	5	5	5	5	5	5	5	5	5	5	5	5
Bambang Mulyono	Male	41-50 years	Soldier/Police	> 16 years	Rp5.000.001 - Rp7.000.000	1	1	1	2	2	2	2	1	1	3	1	3
Emika Rahmawati Alriana	Female	20 - 30 years	PHL	1-5 years	Rp3.000.000 - Rp5.000.000	3	3	3	3	3	3	3	3	3	3	3	4

APPENDIX III

(QUESTIONNAIRE TEMPLATE)

RESEARCH QUESTIONNAIRE

Determinants of Tax Awareness on Motor Vehicle Tax: Emprical Evidence from West Sumatra Indonesia

The purpose of this survey is to gather information for the subject of my Research Project. Please take the time to fill out this questionnaire completely and according to the conditions. All answers written on this questionnaire will be kept confidential.

A. RESPONDENT IDENTITY

Fill in your personal identity with the actual situation :

- a. Name :
- b. Gender :
- c. Age :
- d. Occupation :
- e. How long have you been a taxpayer :
- f. Income

B. FILLING INSTRUCTIONS

Please select the answer that you think corresponds to the condition you are experiencing by giving (√) on the available answer options from a scale of 1 (Strongly Disagree) to 5 (Strongly Agree).

Identify :

Score 1 = Strongly Disagree (**SD**)

Score 2 = Disagree (**D**)

Score 3 = Neutral (**N**)

Score 4 = Agree (**A**)

Score 5 = Strongly Agree (**SA**)

C. AWARENESS TAXPAYERS

NO	Statements	Answer				
		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
		1	2	3	4	5
1	I have to pay taxes because taxes are my obligation as a citizen					
2	I carry out my tax obligations on time					
3	I prepared the necessary documents to pay taxes					
4	Paying taxes less than the amount that should be paid will harm the country					
5	Delaying tax payments can be detrimental to the country					
6	Contributing taxes is a way to actively engage in bolstering the progress of one's nation					
7	I pay taxes out of self-awareness					

(Source: R. A. Citra Dewi Yulianti (2018))

D. TAX KNOWLEDGE

NO	Statements	Answer				
		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
		1	2	3	4	5
1	I am aware of the provisions regarding applicable tax obligations					
2	Taxes serve as the largest source of the country's revenue					
3	Paid taxes can be used for financing by the government					
4	NPWP functions as a taxpayer identity and every taxpayer must have it					

5	I know all the regulations regarding the deadline for reporting SPT					
6	I understand the current taxation system (calculate, compute, pay and self-report)					
7	The current tax rate is appropriate					

(Source: Karmila,2021)

E. TAX SOCIALIZATION

NO	Statements	Answer				
		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
		1	2	3	4	5
1	Do you agree that tax counseling is a means of conveying tax information to taxpayers?					
2	Tax officials/government bodies engage in socialization endeavors through diverse media channels, including electronic and mass media, as well as direct counseling in specific regions deemed to have significant tax potential, aiming to provide comprehensive and assured information					
3	Tax officials/government bodies extend user-friendly services by furnishing taxpayers with information through the provision of explanatory brochures					
4	Placing eye-catching billboards and banners in strategic locations, such as roadside and other prominent areas, with concise and comprehensible messages regarding taxation, ensuring effective communication of their objectives					
5	Utilizing social media platforms to disseminate information swiftly and effortlessly, enabling round-the-clock access to comprehensive, accurate, reliable, and up-to-date information					

(Source: Nabila,2014)

F. TAX COMPLIANCE

NO	Statements	Answer				
		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
		1	2	3	4	5
1	I registered for the NPWP on my own volition					
2	Every taxpayer must register for NPWP					
3	I have awareness and compliance in fulfilling tax obligations by submitting SPT on time					
4	Information and technology facilitates SPT reporting thereby encouraging taxpayers to report before the deadline					
5	I know the deadline for filing taxes					
6	Tax audits can make it easier for taxpayers to pay on time					
7	I am willing to pay tax obligations and tax arrears					

(Source: Kusuma, 2016)

G. SERVICE QUALITY

NO	Statements	Answer				
		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
		1	2	3	4	5
1	Tax officers have worked professionally to increase the trust of taxpayers					
2	Tax officials always follow up on complaints from the public quickly					
3	Tax officials are quick to provide help in solving problems faced by taxpayers					

4	Tax officers master tax regulations well so that they can assist taxpayers in completing their tax obligations					
5	Physical facilities (waiting room, parking area, forms, etc.) at the tax service office are well provided					
6	I feel comfortable with the physical facilities (waiting room, parking area, forms, etc.) provided at the tax office					

(Source: Kusuma,2016)

H. TAX PENALTIES

NO	Statements	Answer				
		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
		1	2	3	4	5
1	The applied tax sanctions must be in accordance with the applicable rules and regulations					
2	The current tax sanctions are burdensome for taxpayers					
3	Tax sanctions deter taxpayers who violate tax obligations					
4	I know the various violations that will be subjected to administrative sanctions					
5	Tax sanctions are needed to avoid the country's losses due to disorderly taxpayers					
6	If I do not comply with tax obligations, I will receive sanctions					

(Source: R. A. Citra Dewi Yulianti 2018)

APPENDIX IV

(TURNITIN RESULTS)

ORIGINALITY REPORT

6%

SIMILARITY INDEX

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"Determinants of taxpayer compliance in paying motor vehicle tax in an emerging country", Corporate Governance and Organizational Behavior Review, 2022

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APPENDIX V

(RUBRIC)

Dissertation Grading Rubric

STUDENT NAME : Hafiza Tull Umyy

MATRIC ID: 012022091146

Measurable Attributes	1	2	3	4	Weight	Marks
1. Explication of how the study relates to a phenomenon or area of interest within the discipline	Provides a vague (or no) description of the relationship	Provides some explication of the relationship	Provides a clear explication of the relationship	Explicates the relationship in an insightful manner	1	
2. Specification and limitation of the research problem and questions	Provides very vague description of the research problem and questions	Provides limited specification of the research problem and questions	Provides clear specification and limitation of the research problem and questions	Provides an engaging specification and limitation of the research problem and questions	1	
3. Review of literature	Reports on earlier literature without connecting it to the research problem and question, and/or fails to identify relevant literature	Reports on earlier literature without connecting it clearly to the research problem and question	Reviews earlier literature relevant to the research problem and questions	Demonstrates critical thinking creativity and insight in reviewing earlier literature relevant to the research problem and questions	4	

<p>4. Develops a systematic and logical approach to the inquiry</p>	<p>Provides a vague explanation of the approach to the inquiry; Fails to logically describe planned approach</p>	<p>Describes logically and clearly the research approach</p>	<p>Describes logically and clearly the research approach with a clear justification of the chosen approach above other approaches</p>	<p>In addition to the description for “Good”: Explains how the chosen approach fits into existing paradigms of research methodologies and their limits</p>	<p>2</p>	
<p>5. Develops conceptual Synthesis/framework</p>	<p>Fails to develop a conceptual structure</p>	<p>Identifies some appropriate concepts and explains what they mean</p>	<p>Clearly identifies appropriate concepts and explains what they mean in the context of the study; Demonstrates a conceptual structure</p>	<p>Develops and applies a clear and consistent conceptual structure through synthesis of other/new concepts or lenses</p>	<p>4</p>	
<p>6. Collects and uses empirical material/data (if applicable)</p>	<p>Fails to clarify what material/data is used or how it is used; or uses inappropriate material/data; or exhibits inappropriate use of material/data</p>	<p>Identifies appropriate material/data and explain how it is used</p>	<p>Clearly identifies appropriate material/data and explains how it is used; Uses material/data is a way that is consistent with the logic of the inquiry and its purpose</p>	<p>In addition to the description for “Good”: Identifies problematic issues and limits to the use of the material/data</p>	<p>3</p>	
<p>7. Interprets and discusses results; draws conclusions</p>	<p>Provides unclear interpretations and conclusions, and/or provides conclusions that do not</p>	<p>Makes some interpretations and draws conclusions; Provides little discussion</p>	<p>Provides clear interpretations that emerge from analysis and draws</p>	<p>In addition to the description for “Good”: Identifies and discusses problematic issues and limits; Where relevant,</p>	<p>4</p>	

8. Academic style, language use and readability	Uses nonacademic style; inaccurate language use interferes with reading and comprehension; citation format not observed	Uses language sufficiently accurately and appropriately for comprehension but use of illustrations and examples infrequent and/or not fully competent; citation format not always observed	Uses appropriate academic language well; minor errors may exist but do not interfere with fluent reading and comprehension; illustrations and examples contribute to the clarity of the arguments; citation format almost always observed	Produces a thesis that meets academic writing standards; readily conveys meaning; illustrations and examples enhance the clarity of the arguments; citation format consistently observed	3	
9. Consistency and coherence of the thesis	Text is fragmented and unbalanced; internal links among theory, methods and results are not explicit; problems with headings and paragraph and section structure	Text is not fully balanced; some key internal links are missing; does not fully form a coherent whole; some problems with headings and paragraph and section structure	Forms a balanced and coherent whole; some internal linkages are implicit rather than explicit; headings and paragraph and section structure typically support the overall coherence	Forms a coherent whole with consistent and explicit internal linkages; has a logical flow of argumentation with neat headings and clearly structured paragraphs and sections	3	
TOTAL						