

## **TAXPAYER COMPLIANCE DETERMINANTS OF MOTOR VEHICLES AT SAMSAT IN LOMBOK ISLANDS INDONESIA**

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### **Abstract**

*The focus of this research is to prove the significant effect of economic conditions, the relationship of personality and confidence of taxpayers toward tax compliance of vehicles in Lombok Island. It is also important to determine the dominant influence among the various factors. This type of research is associative research. The populations of this study were 200 taxpayers. Data collection tools are questionnaires. The testing procedure begins with the measurement variables, validity, and reliability test in order to obtain valid and reliable input for the establishment of multiple regression equations. In order to obtain the regression equation of best linear unbiased estimation, this was performed classical assumption of normality test form, multi linearity and heteroscedasticity. The analysis was followed by a significant test and the use of various parameters of multiple linear regression equation. The regression model produced meets classical assumptions and found that economic conditions (X1), the relationship of personality (X2) and taxpayer confidence (X3) have a significant effect toward tax compliance of vehicles in Lombok Island. Significance partial effect is determined based on the alpha value generated on the significance of the t test that is less than 0.05. The degree of influence of three variables was 36.80 percent. Variables that affect the dominant form of the relationship of*

*personality (X2) amounted 16.60 percent. These findings indicate that the tax authorities should build harmonious relations in a variety of conditions with the taxpayer.*

*Keywords: Taxpayer compliance, Motor vehicles, Economic conditions, Personality of taxpayers, Confidence of taxpayers*

## INTRODUCTION

In the legal community (*gemeinschaft*), this should have a mutual relationship of mutual benefit on an ongoing basis between the government and the public. Tax is the duty of society and the rights of government, to further managed as a function of fiscal and budgetary always leads to an increase in equity of welfare. Taxes levied by law, it has the power to force, but the public is expected to voluntarily implications (obedient) in payment. Existing empirical fact, taxes are still the burden and costs for society, because there are indications that the experience on low taxes, less knowledge, diminished learning capacity, perception is still less toward the tax authorities and government policy is still limited to apply punishment.

The above conditions are still occurring in the general taxes, including local taxes. In the era of regional autonomy, with the concept that the government is more familiar with the needs and concerns of society, the allocation of funds from the tax should be able to benefit the community. The context must be realized, although the theory of no tax returns directly to the taxpayer. Governments that do not conduct studies on community benefit tax return will cause a negative perception of the public on the tax, ie as a legal means of blackmailing the government in society (Soemitro and Sugiharti, 2003: 4).

Conscious efforts are to realize the tax, *tax minded* and *tax discipline* will fall further. Three aspects are taken as indicators of tax compliance that must be realized, as governments increasingly require government financing and development that comes from taxes. Analysis of taxation can be done through a multi-disciplinary approach to science, even in tax accounting. This study focused study through behavioral accounting, then a lot of adopting knowledge derived from organizational behavior (Suwardi, 2016). The main theory is used in the form of attribution theory of what motivates people, so it acts faster "(McClelland in Aaron and Ardianto, 2012: 102). The action is a behavior that is then used to interpret the taxpayer compliance in behavioral accounting.

Robbins (2003: 164) explained the attribution theory that the behavior of individuals is determined by internal and external factors. Morris and Lonsdale (2004) and MeKerchar (2008) explained that factors of influence of taxpayer compliance are economic, sociological and

psychological factors. Each factor has a proxy, then used as a basis for determining the factors that influence taxpayer compliance. This was placed economic factors with the economic conditions of the taxpayer (income) refers to Kondelaji et al. (2016). The social factors such is the relationship of personality and psychological factors such as confidence taxpayer (Morris and Lonsdale, 2004).

Empirical facts in province of West Nusa Tenggara, the motor vehicle tax compliance is still very low. Found as many as 582 449 of taxpayers who commit delinquent, with an arrears of Rp.367.443.583.001. A quite unique finding of taxpayer's motorists who commit delinquent, a total of 10,178 taxpayers derived from government agencies (NTB Provincial Revenue Office, 2016). One side, the state apparatus has not positioned itself as agenci working for the principal, since the facts in each year showed that motor vehicle tax realization is always higher than the budget. This fact is the basis of the researchers that is trying to conduct a study on tax compliance. In order to further this research direction used attribution theory and pure influenced factors identified from the model of Morris and Lonsdale (2004) and Kondelaji et al. (2016). At each of these factors, this is also still happening gap research, both related to the significance and direction of influence.

The problem posed in this study is:

- a. Are the economics, the relationship of personality and confidence of taxpayers effect toward motor vehicle tax compliance in Lombok Island?
- b. Which factors is most dominant influence toward tax compliance of motor vehicle in Lombok Island?

## LITERATURE REVIEW

### Theoretical Review

*Public* servant, including the tax authorities (tax authorities) in tax purposes and its use again in financing development should be positioning itself as a Steward, that always oriented to the purpose of the community (principal). Taxes is not limited to levies by the government, but serve as an important tool for the government in achieving the goals of economic, political and social that contains the target transfer resources from the private to the government sector, the distribution of the burden of government and promotes economic growth "(Sari, 2013: 28).

Eierle and Schultze (2013) asserted that the tax authorities in the use of internal information related to tax it as a basis control (related aspects of *retrospective*), planning and forecasting (related aspects *prospective*) as well as the basis for decision-making, management internal to the organization and is always oriented to the interests of *stakeholders* (society). It is relevant to Harnandez's statement (2007) that outputs theory or concept in *stewardship* the form

of a) accept the personal responsibility of the owner; perform acts of service balanced between the attention of *stakeholders* with their own interests and b) take impartial action in serving the interests of internal and external to the organization. Empirical conditions in the management of local taxes, particularly taxes on motor vehicles in NTB in creating control and planning rather refers to as agency, more focused on the acquisition of internal performance criteria alone.

*Public servant* who positions themselves as the stewards will strive to provide an enjoyable experience for the taxpayers, active in providing services and other aspects that support knowledge creation taxpayer, to work optimally in creating a positive perception, providing information media for learning for the taxpayer as well as apply policies that raise awareness for the taxpayer. Attention to these factors relevant to the model of Morris and Lonsdale (2004) and Kondelaji et al. (2016). These factors form the economic condition of the taxpayer, the relationship of personality and confidence of taxpayers. These factors are relevant also with attribution theory, that the factors that influence the behavior comes from internal and external power taxpayer.

Attribution theory asserts that "a person's behavior is determined by a combination of internal forces (*internal forces*) and external forces (*external forces*), so that the two sources are controlled in influencing the behavior of individuals" (Lubis, 2014: 92). The model was developed by Fritz Helder, where an analysis of the impact factor is very important to establish the type of attribution (attribution dispositional or situational or a combination in between).

Management of internal and external factors of taxpayers in order to create a special behavior, specifically for the taxpayer in the form of compliance in paying taxes. Tax compliance is the determining factor for the acquisition of state tax revenues. Baridwan and Syakura (2014: 189) in research to identify indicators of tax compliance in the form of ownership taxpayer identification number, convey the calculations are complete, timely delivery and volunteerism in paying. The indicators will be adjusted to the motor vehicle tax compliance.

The focus of internal and external factors which will be managed, both on the attribution theory nor in Morris and Lonsdale (2004) and Kondelaji et al. (2016). Economic conditions in this study are micro-scale economy, the economic condition of the taxpayer. In research Kondaleji et al. (2016) in Iran found that economic factors have a significant effect, but negative on tax compliance. This is supported by Torgler (2002) in Kondaleji, et al (2016) suggest that the higher income or a low impact on the taxpayer compliance. Patterns of thinking are individuals who have a high income does not necessarily require change of government in the form of services (Jackson and Milliron, (1986), in Kondaleji, et al (2016). As confirmed by further, that those in need of government through the ministry should be more concerned in

paying taxes. Baridwan and Syakuran (2014) found it in the direction of different influences, that in Indonesia the better the financial condition of the taxpayer more obedient in paying taxes.

The relationship of personality was translated as "the ability to interact with others effectively in various situations" (Hamilton, 2007 in Trask, 2012). the ability to interact with those in the position of tax authorities, not the taxpayer. The role of the taxpayer (the respondents) is to provide an assessment of the quality of the relationship of personality that is able to be created by tax officials. The relationship of personality is a determinant of tax compliance (Morris and Lonsdale, 2004). In the behavior approach of organization (accounting behavioral approach as the basis for tax compliance) can be identified as the needs of each individual. The relationship of personality to expect always a harmonious relationship, including the criteria for high-level needs (social needs) in approximation theory of motivation (Robbins, 2003: 208).

Taxpayer confidence is one of the proxies in psychological factors that influence taxpayer compliance (Morris and Lonsdale, 2004). In the model built Kondaleji et al. (2016) the other party trust factor as one of the elements of the internal condition of the taxpayer (entity). In Baridwan research and Syakura (2014), trust variables have a significant effect on tax compliance. Wearing et al. (2003) in his research found negative regression coefficient between trust with tax compliance, related to the use of tax funds for development.

Trust is the honesty of the other party, in which the more honest assessment given the taxpayer on the authorities, the higher the compliance (Kondaleji et al., 2016). Values and beliefs will generate hope (SeFrain et al., 2012). Context is also reflected in the definition given Rousseau (2007), that belief is a psychological state in the form of a willingness to accept vulnerability based on positive expectations to desire and purpose of the behavior of others.

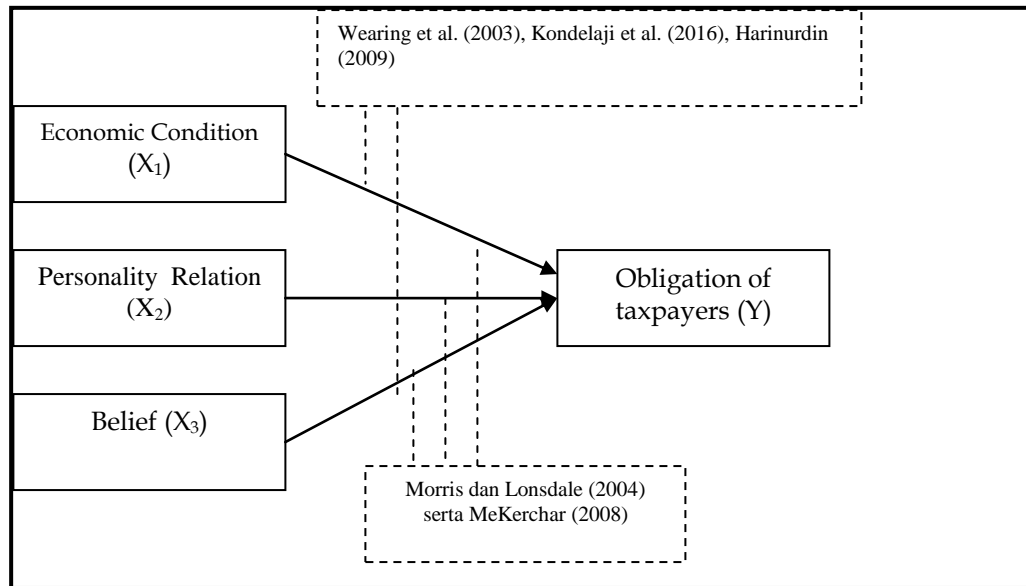
### **Conceptual Framework**

This study uses a reference model of Morris and Lonsdale (2004), a model Kondelaji et al. (2016) and the attribution theory developed by Fritz Heider. Assessment of tax compliance based on empirical conditions in which a lot of arrears on taxes on motor vehicles in the province of West Nusa Tenggara. Believed to be only the taxpayer compliance in paying taxes, and then the actual potential of the motor vehicle tax will be explored, as the basis for forming local revenue (PAD). Local revenues are classified as very vital, because it became proxy independence in the financial area, which next needed to finance much needed development in solving community problems.

In accordance with the model of Morris and Lonsdale (2004), a model Kondelaji et al. (2016) and the attribution theory that behavior is influenced by two factors, namely internal and external factors of the individual. Internal and external factors that have been identified clearly

by Morris and Lonsdale (2004) and Kondelaji et al. (2016), so that it becomes the basis for determining the independent variable in this study. In this study, reference to theories, models and previous research became the basis for establishing the independent variables that affect taxpayer compliance. The meaning of each variable is given in accordance with the definitions and the concepts described in the basic theory. More details can be seen on the conceptual framework in this study is presented in figure 1.

Figure 1. Conceptual Framework



Internal and external variables individuals serve as influential factors, that are directly on tax compliance. This is consistent with the referenced models and theories, that no intervening variables influencing tax compliance.

## METHODOLOGY

This type of research used is associative study, its implementation is the establishment of the equation  $Y = f(X_1, X_2, X_3, E_i)$ . Raised  $e_i$  as a random variable, because the associative equation made stochastic (Gujarati and Porter, 2010). The variable in this study was measured using indicators, so it is necessary to test the validity and reliability of the questionnaire. Respondents of the study (observational data) as many as 200 taxpayers determined by purposive sampling, with consideration of the suitability of the amount of precise data for the establishment of a regression function in accordance with the number of indicators in each variable (Ferdinand, 2003). Determination of the respondents did not use technique, *probability sampling* because the population is not necessarily.

Measurement of variables in this study as follows:

- a. Compliance taxpayers (Y) were grouped with 1) the maintenance of a taxpayer identification of motor vehicle; 2) the maintenance and adjustment of the letter; 3) submission of actual information; 4) following the established process; 4) reporting and timely payment; 5) groove or the payment process completely followed; 6) payment of its own consciousness; 7) the payment is made without coercion; 8) active in giving advice; 9) prepares and 10) the adequacy of their financial planning.
- b. Economic conditions is a financial situation, revenue and other aspects that provide an overview of economic power in the motor vehicle taxpayers make tax payments, vehicle relationship as an asset as well as the possibility of productive economic activity smoothness taxpayer. In this study is not measured in monetary, but measurement using intensity ratings of taxpayers making payments linked to income and other aspects. Item details as follows 1) the planned expenditure for taxes, 2) the availability of cash, 3) the intensity of the tax value of income, 4) the relationship of tax payments with the use of a vehicle for economic activity productive, 5) the relationship of the smooth payment of taxes to the value of asset / vehicle; 6) the intensity of the tax value associated with the value of the vehicle; 7) the intensity values associated with the utility vehicle tax; 8) the stability of the financial conditions throughout the year; 9) the real value of current income, related to the real value of the tax; 10) the intensity of the tax value compared to routine spending on basic necessities.
- c. The relationship of personality is the quality of the relationship as the party is linked, in which one party in carrying out its duties, there is a specific purpose in that relationship and one side as a party to perform its obligations as citizens. The relationship of this personality as a reflection of the professionalism of the tax authorities in carrying out the task, the quality of service and value guidance in carrying out the work. One side of the taxpayer as an individual who knows the position of importance as the formation of the reception area. The measurement with the following items 1) the tax authorities accept the taxpayer; 2) the tax authorities to respect the taxpayer; 3) The tax authorities can regulate the relations in various situations; 4) tax authorities taxpayers positioned as the party that served; 5) positioning the tax authorities as an individual taxpayer who has a role; 6) fiskus build a harmonious relationship; 7) the tax authorities were able to build effective relationships; 8) active in serving the tax authorities; 9) tax authorities taxpayers positioned as the party that served; 10) the tax authorities to build relationships in the complaint the taxpayer.

- d. Belief is as a form of voluntary taxpayer of the taxpayer on the various aspects related to taxes, both on the legislation, the implementation of the collection and the implementation of the use of funds has been thinking about the balance of the current condition of the taxpayer and in the future. Units of measurement in the form of 1) a decent motor vehicle tax levied by the government; 2) the frequency of appropriate charges; 3) The taxable value on the basis of balance and accuracy; 4) taken per type of tax has to be fair; 5) was optimal levy arrangements; 6) system of fines as reasonable; 7) the intensity of a government-run charges were reasonable; 8) its adoption in accordance with the requirement of funds by the government; 9) use tax return for the taxpayer (the public); 10) the use of taxpayer money grounded efficiency; 11) the use of taxpayer money grounded efficiency.

Measurement of the variables above used a Likert of scale of five tap, to obtain a valid indicator used the validity and reliability. Test the validity used the product moment correlation test scores point to the total score. In using the SPSS program help *bivariate correlation tool*. Indicators of alpha declared valid if it is less than 0.05. The reliability test used Cronbach's alpha test, with a standard value of 0.60 (Ghozali, 2013). Valid indicators are used as a gauge of a variable and input modeling (regression function).

Analysis used multiple linear regression analysis, with the first performed classical assumption (normality test, test and test multi linearity heteroscedasticity). The model that meets the classical assumption would generate an appropriate model as the basis for proving hypotheses and decision-making tools. Tests of significance with t test for partial test and F test for significance test simultaneously. As to determine which variables are dominant use of partial regression coefficient ( $r^2_{X1Y}$ ). Simultaneously influence the level of five independent variables on tax compliance using simultaneous determination coefficient (R<sup>2</sup>).

## RESULTS

Compulsory motor vehicle tax in Lombok Island was seen from the aspect of age that is still classified as a highly productive, average age 39 years, with a variety of age of 5.69 years (standard deviation). It can be stated that the age variation is low. Potential reception area of the motor vehicle tax is guaranteed; especially the compulsory classified has long become a taxpayer. The average respondent has been a taxpayer for 12 years, with a variation of 5.31 years. Judging from the ownership of the vehicle not only for the sake of personal activities, but there's economic activity strengthened the guarantee of the revenue potential revenue from the motor vehicle tax. A respondent in the form of two-wheeled vehicle ownership as much as 63.50 percent and the remaining 36.50 percent is four wheels.



Taxpayer of the gender aspect was dominated by the men, as many women as much as 76.50 percent and 23.50 percent. Gender aspect informs parties of ownership and control, the taxpayer subsequently become dominated by the male. This Can also provide an overview of cultural control of assets in the household on the island of Lombok. Taxpayer of the educational aspect is quite diverse, in which the lowest level is as much as 23.50 percent junior high, high school educated as much as 43.50 percent, diploma (D3) as much as 17.50 percent and educated to degree as much as 15.50 percent. Percentage taxpayer lowest educated to degree not indicate that individuals with little undergraduate education have a motor vehicle, but it shows that undergraduate education is relatively small in a society that becomes a source of compulsory motor vehicle tax.

The above description is identity of the respondents. Furthermore, based on the assessment of respondents on each indicator of the variables was done with test of validity. Validity test results are with correlation tool, this found only one indicator, namely  $X_{1.10}$  which has a greater significance alpha of 0.05 (0.575). The indicators were excluded from further analysis results, while other indicators for each variable have entirely feasible criteria (valid). The indicators have been valid must have steady or reliable criteria (Table 1).

Table 1. Criteria Test Reliability

No.	Variable	Reliability Coefficient	Criteria
1.	Compliance taxpayer (Y)	0.664	Reliable
2.	Economic conditions (X1)	0.712	Reliable
3.	Relationship personality (X2)	0,625	Reliable
4.	Belief Taxpayer (X3)	0.649	Reliable

Standard value reliability coefficient was 0.60, in which all variables have a greater coefficient of 0.60, so the given criteria reliable (steady). Valid and reliable indicators can be used as a basis to lay down the criteria applied or empirical conditions of each variable (Table 2).

Table 2. Taxpayer Compliance Criteria and Conditions of Internal and Variables  
External Compulsory Motor Vehicle Tax on Lombok Year 2017

No.	Variable	Average Score	Criteria
1.	Compliance taxpayer (Y)	2.40	Low
2.	Economic conditions (X1)	2.63	good enough
3.	Personality Relations (X2)	2.57	not good
4.	Belief taxpayer ( X3)	2.50	Low

Empirical condition of Taxpayer compliance of vehicles on the island of Lombok is still low. It is based on the average score of ten-item rating of 2.40, is in the interval score 1,80- <2.60. Payments made are still in a state of compulsion, not timely or other aspects that demonstrate behavior that is still not showing volunteerism. Criteria of economic conditions taxpayer motor vehicles on the island of Lombok is quite good (average score 2.63). Relationship personality of taxpayers with tax authorities is not classified as good or not in harmony (average score of 2.57). Other empirical conditions of trust of taxpayers to the tax authorities is low (mean score 2.50) influential variables in this study still needs to be improved, especially if it appears as variables that significantly influence the motor vehicle tax compliance.

The total score of each variable used as input to establish regression equation taxpayer compliance. In order to provide assurance that the resulting equation can be used as the basis of proof of hypotheses and making the right decisions, it is necessary to first performed classical assumption. The results of Kolmogorov-Smirnov test (KS test) showed that each variable has normality criteria (residual normal distribution). The test results as follows.

Table 3. Criteria for Normality Test (Test KS)

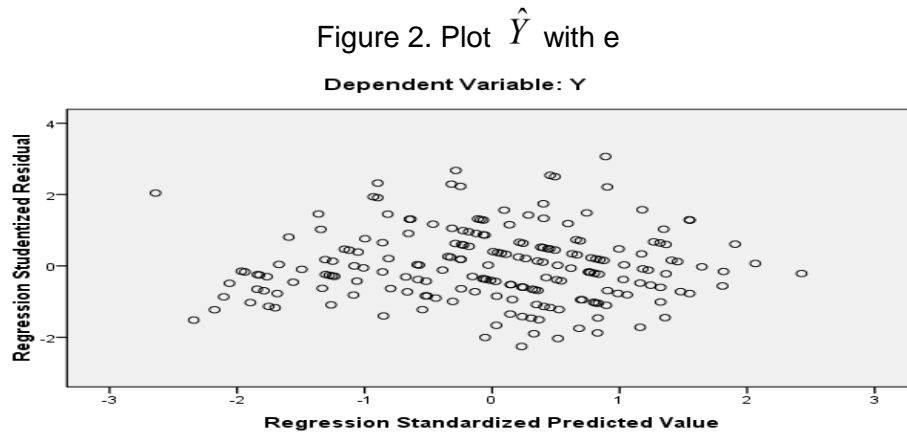
No.	Variable	Alpha Significance	Criteria
1.	Compliance taxpayer (Y)	0,066	H <sub>0</sub> accepted
2.	Economic conditions (X1)	0.095	H <sub>0</sub> accepted
3.	Relationship personality (X2)	.104	H <sub>0</sub> accepted
4.	Belief taxpayer (X3)	0.091	H <sub>0</sub> accepted

Criterion H<sub>0</sub> accepted (alpha significance > 0.05) shows that the residuals of each variable normal distribution. KS test results indicate that the use of parametric statistics (including multiple regression), classified as appropriate. Regression models were produced, including hypothesis testing is not misleading. The next test is a test classic assumptions multi linearity to provide assurance that occurs between independent variables is not a strong relationship. Tests using VIF test, the following results.

Table 4. Criteria for Normality Test (Test KS)

No.	Variable	VIF	Criteria
1.	Economic conditions (X1)	1,163	H <sub>0</sub> accepted
2.	Relationship personality (X2)	1,207	H <sub>0</sub> accepted
3.	Trust the taxpayer (X3)	1,296	H <sub>0</sub> accepted

VIF value is calculated each variable free earned less than 10 shows each variables has a weak correlation with each other. The VIF test results provide assurance that the resulting model variant has a low or can be used as the basis of a precise estimate. The next test is a test classic assumptions heteroscedasticity. Tests used Y prediction plot  $\hat{Y}()$  with a residual value (e), the following results:



Plot or scatter  $\hat{Y}$  with e does not form a straight line or a parabola pattern that illustrates the relationship between the two variables. Plots were generated randomly or irregularly showed that no symptoms heteroscedasticity in the resulting model. This test guarantees the consistency of the resulting equation.

The resulting regression equation, as:  $\hat{Y} = 6.461 + 0,179X_1 + 0,392X_2 + 0,129X_3$   
 Model taxpayer compliance obtained from the above *print out regression*, here.

Table 5. Value Regression Coefficients and Significance Alpha T test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1	6,461	1,678		3,850	(Constant)
X1	.179	.042	.260	4,245	.000
X2	.392	.063	.390	6,243	.000
X3	.129	.151	.131	2,341	.000

a. Dependent Variable: Y

Model taxpayer compliance produced shows that the direction of influence of all independent variables [economic conditions ( $X_1$ ), the relationship of personality ( $X_2$ ) and taxpayer confidence ( $X_3$ )] is positive or unidirectional. This means that improving the condition of each independent variable would increase taxpayer compliance and reverse the decline of motor vehicles or criteria conditions will impact on the taxpayer compliance. Management of the independent variables can be focused on the variables that provide partial significant influence. Tests of significance used t test, in which all variables have a significant alpha value less than 0.05. These findings indicate that there is significant influence partially on economic conditions ( $X_1$ ), the relationship of personality ( $X_2$ ) and taxpayer confidence ( $X_3$ ) on tax compliance of vehicles on the island of Lombok. Improvements in each of these variables will partially provide a noticeable improvement on taxpayer compliance.

Orientation on a variety of independent variables in improving taxpayer compliance can be done by finding variables that have a dominant influence. Determination by using the partial determination coefficient, the information is as follows.

Table 6. The partial coefficient of determination ( $r^2_{X|Y}$ )

No.	Variable	$r_{X Y}$	$r^2_{X Y}$	Ranked Effect
1.	Economic conditions ( $X_1$ )	0.290	0.084	2
2.	Relationship personality ( $X_2$ )	0.407	0.166	1
3.	Trust the taxpayer ( $X_3$ )	0.165	0.027	3

Partial determination coefficient value is highest in the personality relationships, amounting to 16.60 percent. These findings suggest that attention in improving taxpayer compliance motor vehicle can be done by creating a harmonious personality relationship by the tax authorities on the taxpayer.

## DISCUSSION

The results provide evidence that the model established by Morris and Lonsdale (2004) and Kondelaji et al. (2016) can also be applied to the taxpayer compliance formed on Lombok. Meaning of partial significance shows little improvement of the economic conditions ( $X_1$ ), the relationship of personality ( $X_2$ ) and taxpayer confidence ( $X_3$ ) will increase taxpayer compliance motorized vehicles on the island of Lombok. The results of this study provide support for the results of previous studies, such as Baridwan and Sakura (2014), Wearing et al. (2003), Kondelaji et al. (2016), Harinuridin (2009), Morris and Lonsdale (2004) and MeKerchar (2008). In a different study is the direction of influence. For example Wearing et al. (2003) found a

negative effect on confidence, while in this study has a positive effect, relevant to the research Baridwan and Sakura (2014). Variable economic conditions, in contrast to Kondelaji et al. (2016), because it produces a negative regression coefficient, while Baridwan and Sakura (2014) is positive.

Morris and Lonsdale (2004) and Kondelaji et al. (2016) identified many factors that influence taxpayer compliance. In this study only identified three variables, namely economic conditions ( $X_1$ ), the relationship of personality ( $X_2$ ) and taxpayer confidence ( $X_3$ ). Simultaneous influence of the three variables of 36.80 percent, relatively weak. The weak criteria in the context of statistics, while associated with many factors in these two models, the three factors are quite good in explaining the variation changes in tax compliance by 36.80 percent. Management of influencing factors can be focused on the factors that influence the dominant form of relations personality. Government (tax authorities) should make every effort create a harmonious relationship with the taxpayer, positioning it as the parties have an important role in the formation of the local treasury, respect for taxpayers, active in serving and serve taxpayers well complaints.

## CONCLUSION AND RECOMMENDATIONS

The conclusions of this research are:

- a. Economic conditions ( $X_1$ ), the relationship of personality ( $X_2$ ) and taxpayer confidence ( $X_3$ ) has a significant influence on tax compliance of vehicles on the island of Lombok. The significance is partially based on testing criteria by t test, that the significance of the alpha value was less than 0.05 (H test<sub>a</sub> was accepted criteria).
- b. Factors that give dominant influence on tax compliance of vehicles on the island of Lombok in the form are personal relation. The degree of influence given is 16.60 percent.

Referring to the conclusions in this study, the recommendations that can be given are:

- a. The academic experts in each of his research are expected to produce a model that is much more operational, so that can be the basis of the practitioners in formulating policies, including the efforts in creating taxpayer compliance. In this research strengthen the previous model (Morris and Lonsdale, 2004) under the factor of economic factor in the form of taxpayer economic condition, social factor in the form of personality relationship and psychological factor in the form of taxpayer trust can be managed by increasing the intensity to improve compliance of motor vehicle taxpayer in Lombok Island Indonesia.

- b. In practice, fiscussy (not limited to tax managers, but the government in general) should provide assurance that the taxes collected can be used significantly in development that is supportive of productive economy, because it provides multiple benefits in the form of taxpayer economic improvement, further improving compliance pay taxes. The government should ensure that the right target tax policy, away from the act of waste and corruption will increase taxpayer trust, has implications for increased taxpayer compliance. In particular, the motor vehicle tax collector must always position the taxpayer as a party that plays an important role in creating cash flow for local government. Under these conditions the taxpayer will feel respected, have the required position and other nuanced aspects of creating a harmonious relationship with the taxpayer. The behavior of the fiskus will be able to create a personal relationship that affects the improvement of taxpayer compliance.

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