TAX PAYER COMPLIANCE OF TWO-WHEEL VEHICLE OWNERS BASED ON EDUCATION AND WORK TYPE

[1]Rachmat Hidayat, [2]Mirna Dianita, [3]Irene Sukma Lestari Barus, [4]Rudy Lizwaril, [5]Rima Rachmawati, [6]Andry Arifian Rachman

[1, 2, 3, 4, 5, 6] Fakultas Ekonomi dan Bisnis, Universitas Widyatama

ARTICLEINFO	ABSTRACT
Keywords: Education level type of work affect tax compliance	The study aimed to determine the effect of level of education, type of work, and the interaction (joint effect) of education and employment on taxpayer compliance Researchers conducted semi-structured interviews. with 100 Bandung residents who work or do business in the districts: Cibeunying Kidul, Cibenying Kaler, and Kiaracondong. The interview guide consists of educational statements and work compliance. Education and work are the independent variables and the dependent variable is compliance. Data analysis using two-way ANOVA Research results: High school education (31), D3 (25), S1 (44), online motorcycle taxi driver jobs (62), MSME (24), and civil servants (14). Respondents were dominated by undergraduate education (44%) and motorcycle taxi drivers (62%). S1 Education has the most influence on compliance. The average adherence to SMA and D3 education is not different, but The average S1 compliance is different from SMA and D3. The average compliance of MSME workers and OJOL drivers is not different, but the average PNS compliance is different from that of MSMEs and online motorcycle taxi drivers. There is an interaction between education and work on compliance.
E-mail: Rachmad.hidayat@widyatama.ac.id	

1. INTRODUCTION

The problem of taxpayer compliance is an important issue throughout the world, both in developed and developing countries because if taxpayers do not comply, it will lead to a desire to engage in avoidance, circumvention, smuggling, and tax evasion, which reduces state tax revenue [1]. Indonesia's level of compliance with tax payments is very low compared to other Asian regional countries. The low level of compliance with paying taxes is an indicator of low tax absorption by the government. There are still many taxpayers who think that taxes are not an obligation to the state, so their obligations are often neglected [2]–[4].

Taxpayer non-compliance is influenced by: low service quality, an unsatisfactory service system, a lack of awareness, and concern for taxpayers to fulfill their accordance with tax regulations [5]. Taxpayer compliance is influenced by external and internal factors. External factors that influence taxpayer compliance and are most widely studied include services, sanctions, tax socialization, taxpayer counseling, and tax socialization. Meanwhile, there are relatively few studies on the internal factors of taxpayers that influence taxpayer compliance, such as education and employment.

Considering that taxpayers who are disobedient will create a desire to carry out acts of avoidance, circumvention, smuggling, and tax neglect, which in the end cause reduced state tax revenues, research on the internal factors of taxpayers that influence taxpayer compliance, such as education and employment, is relatively small. The researchers then studied the taxpayer compliance of two-wheeled vehicle owners in terms of education and employment.

People who own two-wheeled vehicles must pay motor vehicle tax regularly, which is paid every year. Two-wheeled vehicle tax collection is regulated in Law Number 28 of 2009 concerning regional taxes and regional retribution. Regional taxes are divided into two types, namely provincial taxes and district or city taxes. Two-wheeled vehicle tax is included in the provincial level tax and is the largest contributor to regional taxes in the province of West Java. The two-wheeled vehicle tax is imposed according to the type of two-wheeled vehicle owned by the tax subject. The number of two-wheeled vehicles in Bandung, which continues to increase, shows the potential for tax revenues, which should increase proportionally. But, based on the 2021 Annual Report of the Directorate General of Taxes, the amount of tax revenue from two-wheeled vehicles has not been received optimally by the Bandung City

Government because there are still many vehicles that are in arrears of taxes or do not re-register, among other factors.

Based on the problems described above, this study aims to determine: (1) the effect of education on taxpayer compliance of two-wheeled vehicle owners; (2) the effect of work on taxpayer compliance of two-wheeled vehicle owners; and (3) the interaction of education and work on taxpayer compliance of two-wheeled vehicle owners. Education is grouped into three levels, namely SMA, D3, and S1. Types of work also consist of three categories: online motorcycle taxi drivers (Ojol Drivers), MSME (traders), and PNS (civil servants). Education and work are the independent variables, while taxpayer compliance is the dependent variable.

This research was carried out because knowing the effect of education, work, interaction (shared influence) of education, and level of work education on taxpayer compliance of two-wheeled vehicle owners enriches the theory of taxpayer compliance in terms of the internal side of the taxpayer. In terms of data analysis, this research also enriches data analysis methods in tax compliance research because research on taxpayer compliance that is influenced by external and internal factors often utilizes multiple regression techniques while this study uses two-way ANOVA. A two-way ANOVA was applied because this research examined the impact of two independent variables, each with a nominal scale, on one dependent variable with an interval scale.

In addition, research is useful for national tax policymakers such as the Directorate General of Taxes and universities who are competent in the field of taxation because the results of the research can find out what level of educated taxpayer groups and what groups of taxpayers work as which should receive priority when making a policy. increase tax revenue.

2. LITERATURE REVIEW
Taxpayer Compliance

According to KBBI, compliance comes from the word obedient. Obey means to obey orders, obey orders or rules, and be disciplined. Compliance means being obedient, obedient, and subject to teachings and rules. Compliance is a form of human behavior that obeys rules, predetermined orders, procedures, and discipline that must be carried out [6].

Taxpayer compliance is defined as a condition that indicates that the taxpayer fulfills all tax obligations and exercises his tax rights [7]. According to [8] tax compliance is when taxpayers have the willingness to fulfill their tax obligations by applicable regulations without the need for inspections, thorough investigations, warnings, or threats, in the application of both legal and administrative sanctions. Meanwhile [7] states that tax compliance is the obedience of taxpayers in carrying out tax obligations.

Taxpayer compliance is an illustration of obedience, obedience, and submission in carrying out tax provisions. This compliance can be formed if the taxpayer obeys and complies with the applicable tax rules because the tax rules are set so that the payment of taxes is smooth and revenue continues to increase [9]. Taxpayer compliance is a climate of compliance and awareness of fulfilling tax obligations, reflected in the situation of taxpayers: (1) understanding or trying to understand all provisions of tax laws and regulations, (2) filling out forms completely and, (3) calculating the amount tax owed correctly, and (4) pay the tax owed on time. according to [10].

Meanwhile, based on the regulation of the Minister of Finance Number 192/PMK.03/2007 dated December 28, 2007, taxpayers can be determined as compliant taxpayers who can be given a preliminary refund of tax overpayments if they fulfill the following four conditions: (1) are timely in submitting notification letters including : (a) submit Annual Tax Returns (SPT) in the last 3 (three) years, (b) in the last year submission of periodic SPT that are late for no more than 3 (three) tax periods for each type of tax and consecutively, (c) The late periodical SPT is submitted not later than the deadline for submission of the next tax return period, (2) does not have tax arrears for all types of taxes on December 31 of the year before the determination as a compliant tax payer, (a) unless permission has been obtained to repay or delaying tax payments, (b) excluding tax debts that have not passed the due date, (3) financial statements that have been audited by a public accountant or government financial supervisory institution with an unqualified opinion for three consecutive years must: (a) prepare a long form report, (b) present a reconciliation of commercial and fiscal profit and loss for taxpayers who are required to submit a letter annual notification, (4) never been convicted of a criminal offense in the field of taxation based on a court decision that has permanent legal force within the last five years.

Compliance Theory

Compliance theory originates from the social sciences, particularly psychology, and sociology. Compliance theory emphasizes that the socialization process is important in influencing an individual's compliance behavior with certain rules or policies [7]. The relevant theories for studying compliance (compliance theory) are the Theory of Planned Behavior and attribution theory because they can explain what factors influence the increase in taxpayer compliance.

Theory of Planned Behavior is a theory that explains a person's behavior or attitude caused by three determinants, namely: (1) belief in the results of behavior and evaluation of the results of behavior, (2) belief in the expectations of others, and being motivated to fulfill expectations (3) things -things that can inhibit and support behavior [11]. According to [12] the Theory of Planned Behavior is a theory that contains a person's attitude in acting which always comes from motivation. Someone can comply with tax regulations, none other than self-motivated. The theory of Planned Behavior shows that human behavior is based on three determining factors, namely: (1) behavioral beliefs. (2) normative beliefs (3) control beliefs.

Attribution theory explains that individuals tend to observe the behavior of themselves or other individuals and draw conclusions about the factors that influence behavior. According to [13], behavior is influenced by internal and external factors. Behavior caused by internal factors is behavior caused by factors under the individual's control, while behavior caused by external factors is behavior that is influenced by the demands of the situation or environment. In attribution theory, the internal factor that can affect taxpayer compliance is taxpayer awareness because taxpayer awareness is a must-have basis so that taxpayers can comply to pay taxes. While external factors that can affect taxpayer compliance are tax sanctions because behavior is influenced by situational or environmental demands. [14] found that the thing that can cause people to comply with paying tax obligations is regulatory pressure, in this case, the tax law, which emphasizes the sanctions that will be obtained by taxpayers who have been negligent in carrying out their obligations to the state.

Tax knowledge has a positive effect on compliance [15]. In general, tax compliance is influenced by external factors and internal factors. External factors relate to the taxpayer environment which consists of tax regulations, tax policies, tax administration, and tax services. The internal factors relate to individual taxpayers which concern the morale and attitude of the taxpayer [16]. [17] argues that the factor of injustice in tax services by tax officials is a reason for taxpayers not complying with paying taxes. The results of research by [18] concluded that understanding taxation did not affect taxpayer compliance at the Tegalsari Primary Tax Service Office (KPP) Surabaya

The Directorate General of Taxes [19] suggests that the ratio of formal taxpayer compliance in recent years has been mostly supported by individual employee taxpayers. The non-compliance of individual non-employee taxpayers is inseparable from their characteristics, which must administer their tax obligations, non-employee taxpayers must register, pay and submit their SPT independently, in contrast to employees whose income is directly deducted by the employer.

Educational level

According to the National Education System Law no. 20 of 2003, education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble character, and the skills needed by themselves, society, nation, and country. Education level indicators consist of educational level and suitability of majors. The level of education is the stage of education that is determined based on the level of development of students, the goals to be achieved, and the abilities developed.

Article 14 of the 2003 National Education System Law stipulates that education levels consist of: (1) basic education: basic education is the level of education that underlies secondary education. Basic education takes the form of elementary schools (SD) and madrasah ibtidaiyah (MI) or other equivalent forms as well as junior high schools (SMP) and madrasah tsanawiyah (MTS), or other equivalent forms, (2) secondary education: secondary education is a continuation of education base. Secondary education consists of general secondary education and vocational secondary education. Secondary education takes the form of senior high school (SMA), madrasah aliyah (MA), vocational high school (SMK), and vocational aliyah madrasah (MAK), or other equivalent forms, (3) higher education: higher education is the level of education after education secondary education which includes diploma, bachelor, master, specialist, and doctoral education programs organized by higher education. The level of education is the stage of

education that is determined based on the level of development of students, the goals to be achieved and the will to be developed [20].

According to Syahri [21] education is a process of cultivating attitudes, character, and behavior that takes place from an early age. Meanwhile, according to Subri [21] through education will grow and develop basic values that must be possessed by every human being such as behavior, faith, discipline, morals, and work ethic as well as instrument values such as mastery of science and technology and ability communication which is an element forming the progress and independence of the nation.

The higher the level of education, the higher the level of tax awareness possessed by taxpayers it will encourage an increase in the level of tax compliance, as well as carry out the function of being a good citizen [22]). A higher level of education will make it easier for a person or community to absorb information and implement it in daily behavior and lifestyle [23]. According to Purwantini and Suratna [24], taxpayers who have a low level of education tend to have an attitude of passive resistance compared to taxpayers who have a high level of education, this is supported by research [24] which found that work background and educational level have a direct influence on taxpayer compliance. Occupational or professional background influences taxpayer compliance, the higher the level of education, the more it influences taxpayer compliance. and [25] which shows that the level of education has a positive effect on compliance. The test results [21] show that the variable level of education does not affect taxpayer compliance. The results of this study are in line with Dianawati's research [21] that educational level does not affect taxpayer compliance. Based on Syahri's research [21] that the level of education affects taxpayer compliance.

type of work

In a broad sense, work is the main activity carried out by humans. In a narrow sense, the term work is something that is done by humans for certain purposes which are done in a good and right way. Humans need to work to survive. By working someone will earn money. The money earned from the work is used to meet the necessities of life. Therefore, the money must come from halal work. Halal work is work in ways that are good and right. In everyday speech, this term is often considered synonymous with the profession [26].

Work is an activity carried out by humans properly and correctly, the process has a specific purpose. Work must be done to maintain and meet the needs of human life. It's not easy for most people to find a dream job. The ideal job is a job that matches your interests and personality.

According to [27]; [26] some jobs produce goods and some jobs provide services. The work of producing goods can be seen as a result. As for the work of providing services, the benefits of the service can only be felt. There are many types of jobs in this world, and there will be more and more along with the times. the type of work or type of business that exists now when viewed from a product perspective, namely, production businesses and service businesses. In terms of business scale, namely: small, medium, and large companies. Then from the point of view of the division of the business sector, there is the real sector which produces goods through its factories and there is also the financial sector such as banking and other financial business entities. [22] found that the type of work of the taxpayer does not affect motivation to fulfill tax obligations, while [24]; [28] found that work background has a direct influence on taxpayer compliance. Occupational or professional background affects taxpayer compliance.

Research on Taxpayer Compliance

The service quality of tax officers, tax sanctions, and tax compliance costs affect MSME taxpayer compliance (Micro, Small, and Medium Enterprises). Tax sanctions as measured by the perception of MSME taxpayers on the imposition of tax sanctions and tax compliance costs as measured by direct money costs and time costs simultaneously affect MSME taxpayer compliance [29]. Meanwhile [30] found that compliance costs and administrative sanctions affected MSME taxpayer compliance. Research on the effect of taxpayer attitudes, taxpayer morale, and education level on individual taxpayer compliance conducted [31] yields results that attitude, morale, and level of taxpayer education have a positive effect on taxpayer compliance. Likewise, [15] found that Tax Amnesty and knowledge of taxation affect taxpayer compliance, but tax authority's services have no effect on taxpayer compliance.

3.   METHOD
3.1   Type and Data Source

Researchers chose the city of Bandung as a research location. The city of Bandung has 30 sub-districts consisting of 151 sub-districts [32]. The population of this study is all residents who work or do

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business in the city of Bandung and own two-wheeled vehicles. The research sample is 100 residents who work or do business in the city of Bandung and own two-wheeled vehicles. Samples were obtained by area sampling technique, namely sampling based on a predetermined population area. The sample areas are Cibeunying Kidul District (6 urban villages), Cibeunying Kaler (4 urban villages), and Kiaracondong District (6 urban villages). The considerations for selecting the three sub-districts were population density, many schools, many tertiary institutions, many offices, and many labor-intensive industries [32].

Research variable

The independent variables in this study are the level of education and type of work. Variable education level on a nominal scale. The level of education in this study is limited to the formal education of taxpayers, which consists of SMA, D3, and S1. Variable types of work on a nominal scale. The types of taxpayer work in this study consist of Civil Servants (PNS), MSME, and online motorcycle taxi drivers. The dependent variable in this study is the compliance of taxpayers who own two-wheeled vehicles on an interval scale.

Research Instruments

The research instrument used in this study was the [24] research questionnaire (2014). The weight of the assessment or the number of questionnaire results in this study corresponds to the Likert scale, namely, the lowest score is one and the highest is five, with the answer types Strongly Agree, Agree, Undecided, Disagree, and Strongly Disagree. The validity value of each statement is below 0.05, and the reliability is 0.912.

3.2 Analysis Method

The validity of the research instrument was tested with Pearson Correlation by calculating the correlation between the score of each question item and the total score. According to [33], if the correlation between the scores of each question item and the total score has a significance level below 0.05, the question items are declared valid and vice versa. The reliability of the instrument is measured by the Cronbach Alpha method. If the results of the Cronbach Alpha test are above 0.60, the data has high reliability [33]. Validity and reliability testing was carried out with SPSS 25.

Data analysis method

The statistical analysis technique used is two-way ANOVA (Analysis of Variance). ANOVA is a method for examining the relationship between one dependent variable (metric) and one or more independent variables (non-metric or categorical). In the case of one metric dependent variable and two or more categorical independent variables, it is often called a two-way ANOVA. Analysis of Variance is used to determine the main effect (main effect) and interaction effect (interaction) of categorical independent variables (often called factors) on the metric dependent variable. The main effect (main effect) is the direct effect of the independent variable on the dependent variable. Meanwhile, the effect of interaction is the joint effect of two or more independent variables on the dependent variable [33]. The hypothesis is accepted if the significance value is below 5%.

4. RESULT AND DISCUSSION
4.1 Result

The results of the research are presented based on descriptive and inferential data processing using SPSS 25. The description of the results of the research on educational levels and types of work is shown in Table 1.

Table 1. Level of Education and Type of Subject's Occupation

		Value Label	N
Education	1	SMA	31
	2	D3	25
	3	S1	44
Work	1	Driver Ojol	62
	2	UMKM	24
	3	PNS	14

In Table 1 it appears that the education of the research subjects is at most S1 (44) and at least D3 (25). Most of the research subjects worked as Ojol drivers (62) and the least were civil servants (14). Total research subjects 100 people. A description of the results of the research on average subject compliance based on educational level and type of work processed by SPSS 26 is shown in Table 2.

Table 2. Average Subject Compliance by Education Level and Type of Work

Education	Work	Mean	Std. Deviation	N
SMA	Driver Ojol	26.2500	2.29492	16
	UMKM	26.8889	2.66667	9
	PNS	29.0000	2.44949	6
	Total	26.9677	2.57532	31
D3	Driver Ojol	27.1176	2.49706	17
	UMKM	26.6000	1.51658	5
	PNS	30.0000	.00000	3
	Total	27.3600	2.36079	25
S1	Driver Ojol	29.2414	1.80585	29
	UMKM	28.6000	2.27058	10
	PNS	30.0000	.00000	5
	Total	29.1818	1.83345	44
Total	Driver Ojol	27.8871	2.48342	62
	UMKM	27.5417	2.39527	24
	PNS	29.5714	1.60357	14
	Total	28.0400	2.42429	100

Table 2 shows that the highest average compliance is civil servants with a bachelor's degree, which is 30, on a scale of 30 while the lowest is Drivel Ojol with a high school education, which is 26.2500. Overall, the highest average compliance is occupied by civil servants then Ojol Drivers, and the lowest average MSME compliance.

Furthermore, research data analysis continued at the inferential stage with two-way ANOVA to answer the research objectives stated in the Introduction, namely to determine the impact of education level, type of work, and the interaction of educational level and type of work on taxpayer compliance of two-wheeled vehicle owners. For ANOVA to be used, the assumption of ANOVA about the variance of each group is the same needs to be tested with Levene's test. The results of the Test of Homogeneity Variance are shown in Table 3.

Tabel 3. Levene's Test of Equality of Error Variances[a,b]

		Levene Statistic	Df1	Df2	Sig.
Obedience	Based on Mean	2.485	8	91	.017
	Based on Median	1.401	8	91	.207
	Based on Median and with adjusted df	1.401	8	72.223	.211
	Based on trimmed mean	2.451	8	91	.019

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.
a. Dependent variable: kepatuhanasli
b. Design: Intercept + Pekerjaan + Pendidikan + Pendidikan * Pekerjaan

Levene's test results show that the test is not significant at $\alpha = 0.05$ because Sig. for compliance Based on Median and Based on Median and With adjusted df respectively 0.2017 and 0.211, which means the variance is the same. This means that the ANOVA assumption that the variances must be the same is not violated. Inferentially, an explanation of the effects of education level, type of work, and the interaction of education level and type of work on taxpayer compliance of two-wheeled vehicle owners can be seen in the Tests of Between-Subjects Effects of the ANOVA output (Table 4).

Tabel 4. Tests of Between-Subjects Effects

Dependent Variable: Obedience

Source	Type III Sum of Squares	Df	Mean Square	F	Sig.
Corrected Model	169.276ᵃ	8	21.160	4.667	.000
Intercept	50802.548	1	50802.548	11205.613	.000
Pekerjaan	52.990	2	26.495	5.844	.004
Pendidikan	50.403	2	25.202	5.559	.005
Pendidikan * Pekerjaan	14.900	4	3.725	.822	.035
Error	412.564	91	4.534		
Total	79206.000	100			
Corrected Total	581.840	99			

a. R Squared = .291 (Adjusted R Squared = .229)

Effect of Education Level on Compliance

A statistical hypothesis was developed to determine the effect of education level on compliance as follows. Ho: educational level does not affect compliance, H1: educational level affects compliance. In Table 4 it appears that Sig. Education = 0.005 <0.05 then Ho is rejected or the test is significant so H1 applies or education level has an effect on compliance. So there are differences in compliance between levels of education. In other words, there is an effect of education level on compliance with paying taxes for two-wheeled vehicles. Table 4 also shows that the Adjusted R Squared value is 0.229. This shows that the variability of compliance which can be explained by the variability of educational level and type of work is 22.9%. The remaining 77.1% is influenced by factors other than education and employment.

The level of education that has the most influence on compliance can be seen from the ANOVA output in the Post Hoc Test section, namely in the Multiple Comparisons tables (Table 5).

Tabel 5. Multiple Comparisons

Dependent Variable: Kepatuhan

	(I) Education	(J) Education	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval Lower Bound	95% Confidence Interval Upper Bound
Tukey HSD	SMA	D3	-.3923	.57236	.773	-1.7560	.9715
		S1	-2.2141*	.49928	.000	-3.4037	-1.0244
	D3	SMA	.3923	.57236	.773	-.9715	1.7560
		S1	-1.8218*	.53328	.003	-3.0924	-.5512
	S1	SMA	2.2141*	.49928	.000	1.0244	3.4037
		D3	1.8218*	.53328	.003	.5512	3.0924
Bonferroni	SMA	D3	-.3923	.57236	1.000	-1.7883	1.0037
		S1	-2.2141*	.49928	.000	-3.4319	-.9963
	D3	SMA	.3923	.57236	1.000	-1.0037	1.7883
		S1	-1.8218*	.53328	.003	-3.1225	-.5211
	S1	SMA	2.2141*	.49928	.000	.9963	3.4319
		D3	1.8218*	.53328	.003	.5211	3.1225

Based on observed means.

The error term is Mean Square (Error) = 4.534.

*. The mean difference is significant at the .05 level.

The results of the Tukey HSD and Bonferroni tests show that: (1) there is a difference in compliance between high school education and undergraduate education with an average difference in adherence of 2.2141 and is significant with Sig. = 0.000, (2) there is a difference in adherence between D3 and S1 education with an average difference in adherence of 2.2141 and is significant with Sig. = 0.003. So the level of education has a different effect on compliance with paying taxes for two-wheeled vehicles. The Tukey test provides additional information about the average compliance for each category of educational level in the Homogeneous Subset table (Table 6).

Tabel 6. Homogeneous Subsets

Obedience

			Subset	
	Pendidikan	N	1	2
Tukey hsd[a,b,c]	SMA	31	26.9677	
	D3	25	27.3600	
	S1	44		29.1818
	Sig.		.745	1.000

Means for groups in homogeneous subsets are displayed.
Based on observed means.
The error term is Mean Square (Error) = 4.534.
A. Uses Harmonic Mean Sample Size = 31.584.
B. The group sizes are unequal. The harmonic mean of the group sizes is used. Type I error levels are not guaranteed.
C. Alpha = .05.

Table 6 shows that the average value of compliance with paying tax for two-wheeled vehicles for SMA and D3 education is 26.9677 and 27.3600, respectively, in Subset 1 with a value of Sig. = 0.745 (not significant), meaning that the average SMA and D3 education compliance is no different. As for Subset 2, it appears that the average value of compliance with paying taxes for two-wheeled vehicles for S1 Education is 29.1818. So the average S1 education compliance is different from SMA and D3.

Effect of Type of Work on Compliance

Statistical hypotheses were built to determine the effect of the type of work on compliance as follows. Ho: type of work does not affect compliance, H1: type of work affects compliance. In Table 4 it appears that Sig. Occupation = 0.004 <0.05 then Ho is rejected or the test is significant so that H1 applies or the type of work has an effect on compliance. So there are differences in compliance between types of work. In other words, there is an unequal effect of the type of work on compliance with paying taxes for two-wheeled vehicles. The type of work that has the most influence on compliance can be seen from the ANOVA output in the Post Hoc Test section, namely in the Multiple Comparisons tables (Table 7).

Tabel 7. Multiple Comparisons

Dependent Variable: Obedience

	(I) Work	(J) Work	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
Tukey HSD	Driver Ojol	UMKM	.3454	.51189	.779	-.8742	1.5651
		PNS	-1.6843*	.63005	.024	-3.1855	-.1831
	UMKM	Driver Ojol	-.3454	.51189	.779	-1.5651	.8742
		PNS	-2.0298*	.71606	.015	-3.7359	-.3236
	PNS	Driver Ojol	1.6843*	.63005	.024	.1831	3.1855
		UMKM	2.0298*	.71606	.015	.3236	3.7359
Bonferroni	Driver Ojol	UMKM	.3454	.51189	1.000	-.9031	1.5939
		PNS	-1.6843*	.63005	.027	-3.2210	-.1476
	UMKM	Driver Ojol	-.3454	.51189	1.000	-1.5939	.9031
		PNS	-2.0298*	.71606	.017	-3.7763	-.2833
	PNS	Driver Ojol	1.6843*	.63005	.027	.1476	3.2210
		UMKM	2.0298*	.71606	.017	.2833	3.7763

Based on observed means.
The error term is Mean Square (Error) = 4.534.
*. The mean difference is significant at the .05 level.

The results of the Tukey HSD and Bonferroni tests show that: (1) there is a difference in compliance between Ojol Driver workers and PNS with an average difference in compliance of 1.6843 and it is significant with Sig. = 0.024, (2) there is a difference in compliance between MSME workers and civil servants with an average difference in compliance of 2.0298 and it is significant with Sig. = 0.015. So the

type of work has a different effect on compliance with paying taxes for two-wheeled vehicles. The Tukey test provides additional information about the average compliance for each category of work type in the Homogeneous Subset table (Table 8).

Tabel 8. Homogeneous Subsets

Obedience 1

	Pekerjaan	N	Subset 1	Subset 2
Tukey hsd[a,b,c]	UMKM	24	27.5417	
	Driver Ojol	62	27.8871	
	PNS	14		29.5714
	Sig.		.845	1.000

Means for groups in homogeneous subsets are displayed.
 Based on observed means.
 The error term is Mean Square (Error) = 4.534.
a. Uses Harmonic Mean Sample Size = 23.215.
b. The group sizes are unequal. The harmonic mean of the group sizes is used. Type I error levels are not guaranteed.
c. Alpha = .05.

Table 8 shows that the average value of compliance with paying taxes for two-wheeled vehicles for MSME workers and Ojol drivers is 27.5417 and 27.8871, respectively, in Subset 1 with a value of Sig. = 0.845 (not significant), meaning that the average compliance of MSME workers and Ojol drivers is not different. As for Subset 2, it appears that the average value of compliance with paying taxes for two-wheeled vehicles for civil servants is 29.5714. So the average civil servant compliance is different from MSME workers and Ojol drivers.

Education and Work Interaction on Compliance
Statistical hypotheses were built to determine the interaction of educational level and type of work on compliance as follows. Ho: there is no interaction between education level and type of work compliance, H1: there is an interaction between education level and type of work on compliance.

In Table 4 it appears that Sig. Education * Occupation = 0.035 <0.05 then Ho is rejected or the test is significant so that H1 applies or there is an interaction between education level and type of work on compliance. In other words, there is a joint effect between education and work on the average compliance with paying taxes for two-wheeled vehicles. From an educational point of view, the average compliance of online motorcycle taxi drivers, civil servants, and MSMEs is different. Likewise, when viewed from the aspect of work, the average compliance with SMA, D3, and S1 education is different. However, knowing the level of education and the type of work that I interact with is still difficult because SPSS has not been able to analyze [34]. This interaction relationship is seen in Graph 1.
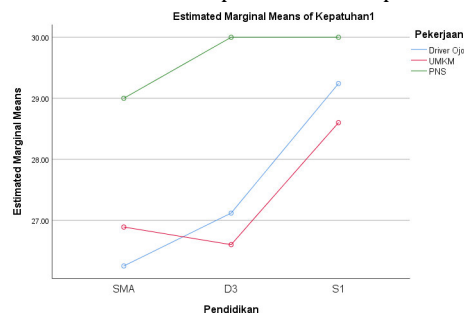

Figure 1. Interaction of Education Level and Type of Work on Compliance

In Figure 1 above it appears that the average civil servant compliance is higher than MSME workers and Ojol drivers. The average compliance of MSME workers with high school education is higher than Ojol drivers, but for those with bachelor's and D3 education, the opposite applies, the average compliance of MSME workers is lower than Ojol drivers. When viewed from the high school education level, civil servants have a higher average compliance than Ojol drivers and MSMEs. When viewed from

the D3 level of education, civil servants have an average compliance rate higher than MSMEs and Ojol Drivers, but the average Ojol Driver compliance is higher than MSME workers. If viewed from S1 Education, civil servants have higher average compliance than UNKM and Ojol Drivers. Compliance rating of paying two-wheeled vehicle tax based on education level and type of work is presented in Table 9.

Table 9. Compliance Rating based on Educational and Occupational Levels.

Education	Occupational	Mean Compliance Rating
SMA	Driver Ojol	3
	UMKM	2
	PNS	1
D3	Driver Ojol	2
	UMKM	3
	PNS	1
S1	Driver Ojol	2
	UMKM	3
	PNS	1

3.2 DISCUSSION

The results of the data analysis showed that most of the research subjects were Bachelor's degrees then SMA and at least Diploma 3. This composition of educational levels shows that there are few jobs for undergraduate students or undergraduate subjects do not work because there is a lot of work from home, so they do side jobs while waiting for the company or office to become active again. The subject's work is mostly online motorcycle taxi drivers then SME and civil servants and at least civil servants, which is very reasonable because the requirements to work as online motorcycle taxi drivers or SMEs are relatively easy and can generally be fulfilled by subjects.

In terms of Education and Employment, as shown in Table 2, it appears that the highest average compliance is S1 PNS, then S1 online motorcycle taxi drivers, and finally S1 MSME. This finding is reasonable because S1 subjects generally learn to understand the provisions of tax laws and regulations and understand enough about the sanctions that will be obtained if they are negligent in carrying out their obligations to the state. Another thing that causes S1 subjects to comply may be due to the intensive socialization of taxes and trust in the government.

The results of the study show that education affects compliance with paying taxes for two-wheeled vehicles. This finding is in line with the findings of Syahri [21] and [25]. Through the educational process as members of society and citizens can realize their rights and obligations as a society and citizens (Syahri [21]). The higher the level of education, the higher the level of tax awareness possessed by taxpayers it will encourage an increase in the level of tax compliance, while at the same time carrying out the function of being a good citizen [25].

The research findings show that the contribution of education level and type of work to compliance is low, only 22.9%. This means that non-educational and non-work factors are more dominant in terms of influencing tax compliance. Therefore, efforts or outreach about taxes to increase compliance with paying taxes need to be carried out not only in lectures or where people work but need to reach a wider layer of society, for example in places of worship, hospitals, sports organizations, community organizations that have big time even political parties.

5. CONCLUSION

Based on the results and discussion above, the conclusions of the study are: (1) education level affects taxpayer compliance of two-wheeled vehicle owners, (2) type of work affects taxpayer compliance of two-wheeled vehicle owners, (3) there is an interaction between education level and type of work on taxpayer compliance of two-wheeled vehicle owners. Referring to the results and discussion and conclusions of the study, the researchers suggest the following: (1) Considering that education level has an effect on taxpayer compliance but the effect is not that large and the level of compliance with high school education is the lowest, socialization about taxes and tax benefits by It's time for the Director General of Taxes to be directed to people with high school education or in high school institutions, (2) Considering that the type of work affects taxpayer compliance but the effect is not that big and the level of MSME compliance is the lowest, socialization about taxes and tax benefits in the context of Devotion to It is time for the community to be directed to MSME, (3) Socialization regarding taxation seems to need to be focused on middle-educated layers of society who work in MSME boarding schools, (4) Further

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research is needed regarding compliance in terms of internal taxpayer factors such as trust in institutions or u individual in the field of taxation and tax psychology.

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