



## Does the Culture of Hanging Out Affect Taxpayer Compliance In Paying Vehicle Tax

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**ABSTRACT:** There are motor vehicle tax arrears in Pontianak which are increasing every year so it is necessary to examine whether the consumptive factor hanging around taxpayers can influence taxpayer compliance. This research aims to explore the influence of a consumer lifestyle, especially in the context of hanging out activities, on taxpayer compliance in paying Motor Vehicle Tax (PKB) in Pontianak, West Borneo. The research method used in this research is descriptive quantitative. The data used is primary data using a questionnaire via Google Form. The population of this study were taxpayers who were registered and domiciled in Pontianak, West Kalimantan with a sample size of 191 people and used a simple random sampling method. This research data was tested using the SPSS version 29 software. The analytical method used are Linear Multiple Regression and Moderated Regression Analysis (MRA). The results show that the variables of hanging out and group hanging out behavior have a significant effect on compliance with paying PKB. However, the frequency of hanging out and spending on hanging out activities did not show a significant influence. Tax awareness does not significantly moderate the relationship between hanging out variables and tax compliance. The implication of this research is to encourage the implementation of an approach that is more focused on utilizing social norms and social interactions in community hangout culture to strengthen tax awareness and obligations, especially related to motor vehicle taxpayer compliance.

**Keywords:** Hanging Out Culture, Taxpayer Awareness, Taxpayer Compliance



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## INTRODUCTION

Every year there is an increase in the number of motorized vehicles, so the number of taxpayers also increases (Hidajat, 2018). Of course, this can have a very good impact, namely with the high interest in motor vehicle ownership, it is hoped that the taxes collected by the regional government will also increase (Anggraeni & Sulistyowati, 2020).

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The increase in regional tax revenue on motorized vehicles must of course be in line with the level of payment compliance for taxpayers ([Putri et al., 2023](#)). However, in reality this is inversely proportional because there are still many taxpayers who do not balance awareness with compliance in paying taxes. Thus, many unpaid tax installments increase every year ([Thamrin, 2024](#)). This is proven by registered data on Motor Vehicle Tax arrears in West Borneo reaching IDR 920,619,426,442 which consists of 686,069 unit motorbikes and 53,674 unit four-wheeled vehicles and above that have not paid their vehicle tax ([Tribun Pontianak, 2020](#)).

The ability of taxpayers to carry out a consumptive lifestyle is increasing so that they are able to consume goods that are categorized as luxury goods. Therefore, the government is trying to direct consumer behavior by collecting taxes on taxable goods which are included in the luxury goods category ([Sriwahyuni, 2014](#)).

A consumer lifestyle in society can increase regional income ([Rahayu & Kustina, 2019](#)). With the existence of taxes, the government can inhibit people's consumptive lifestyle ([Murthi et al., 2018](#)). Imposing a low tax rate on goods other than those included in the luxury goods category will make people tend to choose these goods ([Prabowo et al., 2019](#)).

With the increasing growth of shopping centers and coffee shops on a global scale, it is directly proportional to the number of enthusiasts. Apart from the availability of adequate accommodation, advertising through social media and mass media can also build consumer behavior in society ([Subagio, 2019](#)). Current desires in consumer life are no longer based solely on needs, so this behavior tends to reach an excessive level.

Consumptive behavior is generally defined as behavior that often prioritizes desires over needs without a clear priority measure ([Armilu, 2022](#)). In other words, consumption is excessive behavior in using goods and services. The context of consumer lifestyle behavior is very broad and is not only understood as fashion, but also includes food, excessive use of electricity, purchasing luxury goods, and many others. One of the consumer behaviors that influences people's social culture is the culture of hanging out. Hanging out is a gathering activity carried out by an individual or with other people around them. The culture of hanging out has become a modern culture that is commonly practiced by all people. With the various choices offered by these hangout places, people have a variety of choices so that this creates an attractive lifestyle for taxpayers and without realizing it, dependence on hanging out activities is quite high ([Fauzi et al., 2016](#)). This need is then facilitated by the industries that participate in it, thereby creating consumer behavior towards the industry being offered.

The culture of hanging out can have positive value if it is assessed from the perspective of socializing fellow people, to interact with each other and let go of tiring routines. In this hangout activity, of course the owner of the hangout location will offer a variety of menu products that are available to be enjoyed at that time at a certain price. For example, if you calculate one time hanging out, you will spend Rp 15,000 to Rp 100,000 and if you hang out 3 (three) times a week, you will spend around Rp 2,340,000 to Rp 15,600,000 which is not a small amount. This kind of hanging out culture can make it difficult for people to set aside funds for other needs outside of primary needs, such as compliance with paying vehicle tax. For various reasons, taxpayers avoid and ignore compliance with the obligation to pay vehicle tax.

In research by ([Anggraeni & Sulistyowati, 2020](#)), ([Kowel et al., 2019](#)), ([Krisnadeva & Merkusiwati, 2020](#)), ([Marilyn & Ruslim, 2023](#)), ([Susanti & Melani, 2018](#)) and ([Wangi et al., 2023](#)) show that awareness of taxation can have an influence on taxpayer compliance. This can happen because the public can realize the importance of implementing taxpayer obligations without coercion which can influence decisions in complying with their obligations. However, this is not in line with the

research of ([Alfiani & Subadriyah, 2018](#)), ([Dewi et al., 2022](#)), and ([Joni, 2021](#)) which show that tax awareness cannot influence taxpayer compliance. This happens because tax awareness is not a determining factor that shows a taxpayer's compliance.

Taxpayer compliance can be influenced by intentions where intentions are expressed through taxpayer awareness ([Justin & Arfianti, 2023](#)). Tax awareness is people's knowledge regarding taxes ([Rinanto et al., 2022](#)). A person's level of awareness regarding taxation can be seen from how well the taxpayer understands the regulations provided. The higher the tax awareness, the higher the taxpayer's tax compliance ([Karyanti & Nafiah, 2022](#); [Ramadhan et al., 2022](#)). With the large number of taxpayers who have not paid vehicle tax due to low interest and awareness of taxpayers, this research intends to determine the level of taxpayer compliance more broadly regarding the influence of the background of consumer society on tax compliance in motorized vehicles in the people of Pontianak in West Borneo with tax awareness as a moderating variable.

### Attribution Theory

Attribution theory is a theory first put forward by Fritz Heider in 1958 and then developed by Bernard Weiner in 1974. Attribution theory explains how an individual's behavior in carrying out a task or something that can be done or not can be influenced by something. This influence can come from internal or external circumstances. Behavior caused by internal states is behavior that is within the individual's control ([Hargiyarto & Witono, 2024](#)). Meanwhile, behavior that is influenced by external circumstances is an individual's attitude that is influenced from outside the control of the individual who is forced to behave by something ([Anggraeni & Sulistyowati, 2020](#)).

Attribution theory in this research is very relevant to be used as the main theory in explaining taxpayer behavior which is caused by internal factors, namely taxpayer awareness, frequency of hanging out, and spending on hanging out and external factors, namely places to hang out and hanging out behavior which change a person's attitude, namely mandatory attitude. tax in determining the willingness or unwillingness to pay motor vehicle tax.

### Compliance Theory

Compliance Theory is a theory that is defined as an individual's condition in which the individual obeys the orders or rules given or not ([Wangi et al., 2023](#)). An appropriate compliance theory can also force someone to be more compliant with applicable laws, just as taxpayers try to fulfill their obligations by paying taxes on time.

Compliance theory in tax compliance can be defined as taxpayer obedience in fulfilling all tax obligations in accordance with the provisions of tax laws and regulations ([Anggraeni & Sulistyowati, 2020](#); [Kowel et al., 2019](#)). Tax compliance is notification of income and tax compliance that is in line with applicable regulations and laws ([Wardani & Wati, 2018](#)). This statement describes that taxpayers who comply with regulations will report their taxes properly and correctly, and pay all tax debts right before they are due without any influence from the tax authority ([Ghozali, 2017](#)).

### Conformity Theory

Conformity is a type of social influence in which an individual changes his attitudes and behavior to be in line with applicable social norms ([Crandall & Stangor, 2005](#)). By doing this, the individual will behave according to the rules that he considers proportional and adhered to by a group. Conformity behavior will emerge when the individual follows the behavior or attitudes of a group which causes pressure from the group, either real or imagined. Conformity spreads cultural values

and customs, “group beliefs” that are important in society. Based on the statement above, conformity theory can be concluded as a change in individual attitudes and behavior caused by pressure or pressure created by a group, where the individual tries to be in line with the habits or customs of that group ([Fitriyani et al., 2013](#); [Myers, 2010](#)).

### **The Effect of Hanging Out Frequency on Tax Compliance**

Attribution theory explains that individual behavior in carrying out tasks, especially in fulfilling tax obligations, can be influenced by internal factors. It can be noted that taxpayers who often hang out are more likely to ignore their obligations due to frequent hanging out. The frequency of people's hanging out habits regarding tax compliance by fulfilling their obligations in paying motor vehicle taxes can be seen from how often taxpayers spend their time in a week hanging out. The more often taxpayers spend their time hanging out, the lower the level of compliance in paying vehicle tax.

H1: There is an influence on the frequency of hanging out on the level of taxpayer compliance.

### **The Influence of Hanging Out Places on Tax Compliance**

Attribution theory explains that an individual's behavior can be influenced by external factors ([Anggraeni & Sulistyowati, 2020](#)). When taxpayers are faced with hangout places of different quality, the expenses that taxpayers will spend may be different. Like the hangout places for foreign brands such as Starbucks, where the average drink price range is IDR 40,000 to IDR 50,000 compared to the usual coffee shop which has a drink price range of IDR 10,000 to IDR 20,000. So, the expenses that taxpayers will spend will be different and the hangout places that taxpayers go to will be able to influence taxpayer compliance with motor vehicles.

H2: There is an influence on where you hang out on the level of taxpayer compliance.

### **The Effect of Hanging Out Expenditures on Tax Compliance**

Based on the Bank Indonesia Glossary Dictionary, expenditure is a payment made currently for obligations in the future to obtain several benefits; if made for operational costs, the expenditure is called operational costs; cash costs of obtaining goods, services, or business results. Attribution theory explains that an individual's behavior can be determined by that individual's control. The hanging out costs that taxpayers will spend will of course vary. The higher the funds spent by taxpayers on hanging out, the more difficult it is for taxpayers to set aside funds to pay taxes.

H3: There is an influence of hanging out spending on the level of taxpayer compliance

### **The Influence of Group Hanging Out Behavior on Tax Compliance**

Attribution theory explains how an individual's behavior can be influenced by external factors. Based on conformity theory, group behavior is an interaction between one or more individuals who join together to achieve the desired goal. This group behavior in hanging out is seen from whether the taxpayer is hanging out, alone or with friends. In a larger matter, the behavior of individuals in a particular group can shape the behavior of a community of taxpayers who are obedient in fulfilling their obligation to pay taxes. This is caused by the construction of society which is a collection of individuals who have the same views on the same object. So, it can be assessed whether the taxpayer is able to carry out his obligations in paying vehicle tax when acting alone or with friends.

H4: There is an influence of group behavior on the level of taxpayer compliance

### **The influence of taxpayer awareness moderates the frequency of hanging out on tax compliance**

Based on attribution theory, taxpayer awareness is an internal state that originates from oneself to behave obediently ([Hargiyarto & Witono, 2024](#)). Tax awareness in society can explain the situation where taxpayers know their obligations towards taxation and have a sense of willingness or willingness to fulfill their tax obligations for their involvement in the country, which will be used to support the country's development. Taxpayers' tax awareness in paying taxes will be lower if taxpayers spend a lot of time hanging around and don't remember their obligations. The more time taxpayers spend hanging out, the less awareness taxpayers have of fulfilling their obligations to pay taxes.

H5: There is an influence on taxpayer awareness in moderating the frequency of hanging out on tax compliance

### **The influence of Taxpayer Awareness in moderating Hanging Out Places on Tax Compliance**

Tax awareness is the taxpayer's willingness to carry out their obligations and provide taxpayer involvement to the state which supports the country's development. If taxpayers know that choosing a place to hang out can result in greater expenses, they will not be able to fulfill them and will tend to ignore their obligations and awareness of taxation will be lower. The theory of conformity in hangout places is just to maintain a status symbol, in order to maintain one's appearance and prestige. The thoughts and behavior of society are formed because each individual has their own motives for being in that social environment, and a need arises that must be fulfilled to gain and maintain relationships with other people and their social environment.

H6: There is an influence on taxpayer awareness in moderating where hangouts influence tax compliance

### **The influence of Taxpayer Awareness moderates Hanging Out Expenditures on Tax Compliance**

Tax awareness of taxpayers in paying their obligations is one of the awareness of citizens. The higher the awareness of citizens, the higher the morality of taxation ([Alfiani & Subadriyah, 2018](#)). If taxpayers are aware that paying taxes is important, taxpayers will limit their spending on hanging out and start fulfilling their obligations in paying taxes.

H7: There is an influence on taxpayer awareness in moderating hanging out spending on tax compliance

### **The influence of taxpayer awareness moderating group hanging out behavior on tax compliance**

Conformity is a change in the attitudes and behavior of an individual caused by pressure built by a group, where an individual tries to conform to the norms that exist within the group. In terms of taxpayer awareness, group behavior can influence individual actions. If a group is aware of its obligations in paying vehicle tax, the greater the action of each individual in the group to participate in paying their vehicle tax ([Wangi et al., 2023](#)). This is because group behavior can influence individual behavior in acting and thinking due to the similarity of behavior in groups.



H8: There is an influence on taxpayer awareness in moderating group hanging out behavior which influences tax compliance.

## METHOD

The research method used in this research is descriptive quantitative. This research uses primary data, namely data obtained by filling out a questionnaire that using Google Forms. Primary data was obtained by distributing questionnaires to taxpayer respondents. Respondents' answers are measured with likert scale with a value of 1 indicating strongly disagree to 5 indicating strongly agree. The population of this study are taxpayers who were registered and domiciled in Pontianak, West Kalimantan. The sample in this research was 191 people. The sampling technique used in this study was simple random sampling. The data obtained was analyzed using SPSS version 29 software. The analytical method used are multiple linear regression analysis which is useful for testing independent variables against their dependents and Moderated Regression Analysis (MRA) is used to test the moderating variables.

## RESULT AND DISCUSSION

### Characteristics of Respondents who are motor vehicle tax payers

There were 191 taxpayer respondents in Pontianak, West Borneo who were used as samples in this research. The characteristics of the respondents can be seen in the table below:

**Table 1.** Characteristics of motor vehicle tax payer (PKB) respondents

Characteristics	Information	Number of people	Percentage (%)
Gender	Male	105	55%
	Female	86	45%
	<b>Total</b>	<b>191</b>	<b>100%</b>
Age	20-29	56	29.3%
	30-39	45	23.6%
	40-49	48	25.1%
	50- 59	37	19.4%
	> 60	5	2.6%
	<b>Total</b>	<b>191</b>	<b>100%</b>
Level of Education	Elementary school	2	1%
	Junior High School	2	1%
	Senior Highschool	31	16.2%
	Diploma	17	8.9%
	Bachelor, Master, Doctor	139	72.8%
	<b>Total</b>	<b>191</b>	<b>100%</b>
Occupation	Self-employed	35	18.3%
	Private sector employees	48	25.1%
	Civil servants	40	20.9%
	Temporary employees	13	6.8%
	Other	55	28.8%

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	<b>Total</b>	<b>191</b>	<b>100%</b>
Average monthly income	2,000,000 – 3,000,000	57	29.8%
	3,000,000 – 5,000,000	50	26.2%
	5,000,000 – 8,000,000	35	18.3%
	8,000,000 – 10,000,000	13	6.8%
	>10,000,000	36	18.8%
	<b>Total</b>	<b>191</b>	<b>100%</b>
Type of Vehicle Owned	Motorcycle	130	68.1%
	Car	61	31.9%
	<b>Total</b>	<b>191</b>	<b>100%</b>

Source: Processed primary data (2024)

There is a gender balance between the characteristics of male and female taxpayer respondents. The age range of tax respondents is taxpayers who are of productive age as evidenced by the respondents' ages being between 20-29 years. Most taxpayer respondents have a high educational background, namely 80% have a diploma or bachelor's degree. For jobs, taxpayers tend to be spread evenly between permanent and non-permanent workers. Some taxpayer income ranges are above the UMR (Regional Minimum Wage) of Pontianak, namely in the range of IDR 2,000,000 - IDR 3,000,000 by 29.8% and up to IDR 5,000,000 by 26.2%, which is dominated by respondents who own motorcycle.

### Descriptive statistics

The following is a table of descriptive statistical test results:

**Table 2.** Results of Descriptive Statistical Analysis

Variable	N	Answer Frequency		Average Answer
		Minimum	Maximum	
Frequency of Hanging Out	191	7	25	16
Place of Hanging Out	191	5	25	14
Hanging Out Spending	191	5	23	14
Hanging Out Group Behavior	191	5	25	16
Taxpayer Awareness	191	10	25	21
Taxpayer Compliance	191	11	25	19
Frequency of Hanging Out * Taxpayer Awareness	191	90	575	303
Place of Hanging Out * Taxpayer Awareness	191	85	625	297
Hanging Out Spending* Taxpayer Awareness	191	50	525	298
Hanging Out Group Behavior * Taxpayer Awareness	191	90	625	337

Source: Processed primary data (2024)

Based on the statistical data in table 2, it can be seen that the variable frequency of hanging out ( $X_1$ ) has a minimum value of 7, a maximum of 25, and an average of 16. The variable place of hanging out ( $X_2$ ) has a minimum value of 5, a maximum of 25, and an average of 14. The hanging out spending variable ( $X_3$ ) has a minimum value of 5, a maximum of 23, and an average of 14. The hanging out group behavior variable ( $X_4$ ) has a minimum value of 5, a maximum of 25, and an average of 16. The taxpayer awareness variable ( $Z$ ) has a minimum value 10, maximum 25, and average 21. The taxpayer compliance variable ( $Y$ ) has a minimum value of 11, maximum 25, and average 19. Results of descriptive analysis on the variable taxpayer awareness moderates the frequency of hanging out ( $X_1.Z$ ) has a minimum value of 90, a maximum of 575, and an average of 303. The taxpayer awareness variable moderating place of hanging out ( $X_2.Z$ ) has a minimum value of 85, a maximum of 625, and an average of 297. The taxpayer awareness variable moderates hanging out spending ( $X_3.Z$ ) has a minimum value of 50, a maximum of 525, and an average of 298. The taxpayer awareness variable moderating group hangout behavior ( $X_4.Z$ ) has a minimum value of 90, a maximum of 625, and an average of 337.

### Instrument Quality Test

In testing the quality of this research instrument, the Pearson Correlation formula was used, the test criteria were measured based on the significance of  $\alpha = 0.05$ . An indicator instrument is said to be valid if it obtains a sig. value  $< 0.05$ . Reliability testing uses Cronbach's Alpha calculations, with Cronbach's Alpha  $> 0.60$  being tested, it is said to be reliable, whereas Cronbach's Alpha  $< 0.60$  is not reliable.

In the validity test results, each indicator for each research variable obtained a significant value of  $< 0.05$ , thus each questionnaire item showed that the data was valid because it had a significant value of  $< 0.05$ .

The results of the reliability test on the variables hanging out frequency ( $X_1$ ), hanging out places ( $X_2$ ), hanging out expenditure ( $X_3$ ), hanging out group behavior ( $X_4$ ), taxpayer awareness ( $Z$ ), and taxpayer compliance ( $Y$ ) show reliable values with Cronbach's alpha  $> 0.60$ .

### Classic assumption test

The classical assumption test in this research used the Normality Test carried out with the Kolmogorov-Smirnov test, the Heteroskedasticity Test carried out with the Glejser Test, and the Multicollinearity Test by looking at the tolerance values and Variance Inflation Factors (VIF). This classical assumption test is used with the aim of finding out the parametric value of the estimator used is correct and unbiased.



Table 3. Classic Assumption Test Result

Variabel	Normality	Heteroskedasticity	Multicollinearity	
			T	VIF
<b>Equation 1</b>				
Frequency of Hanging Out	0.200	0.506	0.952	1.050
Place of Hanging Out		0.745	0.682	1.465
Hanging Out Spending		0.228	0.843	1.187
Hanging Out Group Behavior		0.734	0.764	1.308
<b>Equation 2</b>				
Frequency of Hanging Out	0.200	0.433	0.952	1.051
Place of Hanging Out		0.775	0.659	1.517
Hanging Out Spending		0.256	0.840	1.191
Hanging Out Group Behavior		0.747	0.717	1.395
Taxpayer Awareness		0.140	0.815	1.226
Frequency of Hanging Out * Taxpayer Awareness		0.781	0.530	1.885
Place of Hanging Out * Taxpayer Awareness		0.694	0.418	2.395
Hanging Out Spending* Taxpayer Awareness		0.217	0.501	1.997
Hanging Out Group Behavior * Taxpayer Awareness		0.635	0.482	2.075

Source: Processed primary data (2024)

In the results of the Kolmogorov-Smirnov test, equations 1 and 2 have an Asymp value. Sig (2-tailed)  $0.200 > 0.05$ . Thus, it can be concluded that the residual data is normally distributed.

In the heteroscedasticity test results of equations 1 and 2, each variable has a probability value  $> 0.05$ . Thus, it can be concluded that in equations 1 and 2 there is no heteroscedasticity.

In the multicollinearity test results for equations 1 and 2, it can be seen that each variable has a tolerance value  $> 0.10$  and a VIF value  $< 10$ . Thus, it can be concluded that equations 1 and 2 do not indicate multicollinearity.

### Multiple Linear Regression Analysis and Moderated Regression Analysis

This analysis is used to test the influence of the independent variables, namely frequency of hanging out ( $X_1$ ), places to hang out ( $X_2$ ), spending on hanging out ( $X_3$ ) and group hanging out

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behavior ( $X_4$ ) on the dependent variable, namely taxpayer compliance (Y). The results of multiple linear regression analysis are shown in table 4 as follows:

**Table 4.** Multiple Linear Regression Analysis and Moderated Regression Analysis Test Results

Variable	B	T	Sig.
<b>Multiple Linear Regression Analysis</b>			
<i>(Constant)</i>	12,156	9,217	0,000
Frequency of Hanging Out	-0,049	-0,972	0,332
Place of Hanging Out	0,194	3,554	0,000
Hanging Out Spending	0,112	1,704	0,090
Hanging Out Group Behavior	0,210	3,763	0,000
F = 16,901			0,000
Adjusted R Square = 0,251			
<b>Moderated Regression Analysis</b>			
<i>(Constant)</i>	13,275	3,018	0,003
Frequency of Hanging Out	-0,079	-1,670	0,097
Place of Hanging Out	-0,041	-0,118	0,906
Hanging Out Spending	-0,149	-0,466	0,641
Hanging Out Group Behavior	-0,051	-0,169	0,866
Taxpayer Awareness	0,089	0,405	0,686
Frequency of Hanging Out * Taxpayer Awareness	0,005	1,716	0,088
Place of Hanging Out * Taxpayer Awareness	0,006	0,381	0,704
Hanging Out Spending* Taxpayer Awareness	0,011	0,696	0,487
Hanging Out Group Behavior * Taxpayer Awareness	0,007	0,504	0,615
F = 22,481			0,000
Adjusted R Square = 0,504			

Source: Processed primary data (2024)

Based on the results of linear regression analysis, the regression equation obtained is  $Y = 12.156 - 0.049X_1 + 0.194X_2 + 0.112X_3 + 0.210X_4$ . In the linear regression analysis, a constant value was obtained of 12.156, the regression coefficient value for hanging out frequency ( $X_1$ ) was negative at 0.049, hanging out places ( $X_2$ ) was 0.194, hanging out expenditure ( $X_3$ ) was 0.112, and group hanging out behavior ( $X_4$ ) was 0.210.

Based on the results of data processing in equation 2, the regression equation is obtained, namely  $Y = 13.275 - 0.079X_1 - 0.041X_2 - 0.149X_3 - 0.051X_4 + 0.089Z + 0.005X_1.Z + 0.006X_2.Z + 0.011X_3.Z + 0.007X_4.Z$ . In the moderated regression analysis, a constant value was obtained of 13.275, the regression coefficient value for hanging out frequency ( $X_1$ ) was negative at 0.079,

hanging out places ( $X_2$ ) was negative at 0.041, hanging out expenditure ( $X_3$ ) was negative at 0.149, group hanging out behavior ( $X_4$ ) was negative at 0.051, taxpayer awareness ( $Y$ ) of 0.089, frequency of hanging out is moderated by taxpayer awareness ( $X_1.Z$ ) of 0.005, places to hang out are moderated by taxpayer awareness ( $X_2.Z$ ) of 0.006, hanging out spending is moderated by taxpayer awareness ( $X_3.Z$ ) of 0.011, and group hanging out behavior is moderated by taxpayer awareness ( $X_4.Z$ ) of 0.007.

### t test

#### **Effect of Frequency of Hanging Out on Tax Compliance:**

This hypothesis states that the more often someone hangs out, the lower the level of compliance in paying vehicle tax. The results of the analysis show that the variable frequency of hanging out ( $X_1$ ) does not have a significant influence on tax compliance ( $Y$ ) because the significance value is ( $\text{sig} > 0.05$ ). This indicates that hanging out activities themselves do not directly affect tax compliance. In society, this could mean that other factors can influence tax compliance behavior in society.

#### **The Effect of Hanging Out Places on Tax Compliance:**

This hypothesis assumes that certain hangout places can influence individual tax compliance. The location of a hangout can influence social norms or feelings of obligation to pay taxes. For example, places where there is a strong sense of community responsibility or where there are visible reminders or discussions about tax obligations might encourage individuals to comply more readily. The results of the analysis show that the hangout variable ( $X_2$ ) has a significant influence on tax compliance ( $Y$ ) with a significance value of  $0.000 < 0.05$ .

#### **The Effect of Hanging Out Expenditures on Tax Compliance:**

This hypothesis states that the more someone spends while hanging out, the more likely they are to comply with paying taxes. However, the results of the analysis show that the hanging out expenditure variable ( $X_3$ ) does not have a significant influence on tax compliance ( $Y$ ) because the significance value is ( $p > 0.05$ ). This indicates that the amount of expenditure on social activities does not directly affect the level of tax compliance in society.

#### **The Effect of Group Hanging Out Behavior on Tax Compliance:**

This hypothesis states that social norms and interactions in hanging out groups can influence individual tax compliance behavior. The results of the analysis show that the group hanging out behavior variable ( $X_4$ ) has a significant influence on tax compliance ( $Y$ ) with a significance value of  $0.000 < 0.05$ . This indicates that social interactions and norms that develop in hanging out groups can influence individuals to be more compliant in paying taxes, perhaps through the influence of peer pressure or positive norms related to community obligations.

#### **The effect of taxpayer awareness moderating the frequency of hanging out on tax compliance:**

This hypothesis assumes that individual awareness of tax obligations will moderate the relationship between hanging out frequency and tax compliance. However, the results of the moderation analysis show that taxpayer awareness ( $Z$ ) does not moderate the influence of the variable frequency of hanging out ( $X_1$ ) on tax compliance ( $Y$ ). It is show that regardless of whether

individuals are highly aware or less aware of their tax obligations, the frequency of hanging out does not significantly impact their compliance with paying taxes.

### **The effect of taxpayer awareness moderating hanging out places on tax compliance:**

This hypothesis assumes that individual awareness of tax obligations will moderate the relationship between hangout places and tax compliance. However, the results of the moderation analysis show that taxpayer awareness ( $Z$ ) does not moderate the influence of the variable hanging out places ( $X_2$ ) on tax compliance ( $Y$ ). This implies that awareness of tax obligations does not alter the impact that specific hangout places have on individuals' compliance with tax payments.

### **The influence of Taxpayer Awareness in moderating Hanging Out Expenditures on Tax Compliance:**

This hypothesis states that individual awareness of tax obligations will moderate the relationship between hanging out spending and tax compliance. However, the results of the moderation analysis show that taxpayer awareness ( $Z$ ) does not moderate the influence of the variable hanging out expenditure ( $X_3$ ) on tax compliance ( $Y$ ). It is shown that regardless of individuals' awareness levels regarding tax obligations, how much they spend during social activities does not significantly affect their compliance with tax payments.

### **The influence of taxpayer awareness moderating group hanging out behavior on tax compliance:**

This hypothesis assumes that individual awareness of tax obligations will moderate the relationship between group hangout behavior and tax compliance. However, the results of the moderation analysis show that taxpayer awareness ( $Z$ ) does not moderate the influence of the variable group hanging out behavior ( $X_4$ ) on tax compliance ( $Y$ ). This implies that individuals' awareness of tax obligations does not change how social norms and interactions within hangout groups influence their compliance with paying taxes.

From the results of multiple linear regression analysis in table 4, it can be concluded that several factors such as places to hang out ( $X_2$ ) and group hanging out behavior ( $X_4$ ) have a significant influence on tax compliance with a significant value of  $0.000 < 0.05$ , while other factors such as frequency of hanging out ( $X_1$ ) and hanging out expenditure ( $X_3$ ) do not show a significant influence with a significant value of  $> 0.05$ . Apart from that, taxpayer awareness ( $Z$ ) also cannot moderate the relationship between the hanging out culture variable and tax compliance.

### **F test**

Based on table 4, the results of multiple linear regression analysis show that the calculated  $F$  is  $16.901 > F$  table is  $2.24$  with a significant value of  $0.000 < 0.05$ . Thus, there is a significant influence on the independent variables, namely frequency of hanging out ( $X_1$ ), places to hang out ( $X_2$ ), hanging out expenditure ( $X_3$ ), and hanging out group behavior ( $X_4$ ) simultaneously on the dependent variable, namely motor vehicle taxpayer compliance ( $Y$ ).

Meanwhile, the results of the moderated regression analysis obtained  $F$  count of  $22.481 > F$  table  $2.24$  with a significant value of  $0.000 < 0.05$ , thus there is a significant simultaneous influence on the independent variables, namely frequency of hanging out ( $X_1$ ), places to hang out ( $X_2$ ), hanging out spending ( $X_3$ ), hanging out group behavior ( $X_4$ ) moderated by taxpayer awareness ( $Z$ ) of the dependent variable, namely motor vehicle taxpayer compliance ( $Y$ ).

### Coefficient of Determination Test ( $R^2$ )

Based on table 4 of the results of multiple linear regression analysis, the results of testing the coefficient of determination in the Adjusted  $R^2$  linear regression analysis obtained a value of 0.251, this means that the variance of the independent variables, namely frequency of hanging out, places to hang out, spending on hanging out, and behavior of hanging out groups can explain the dependent variable, namely Motor vehicle tax compliance was 25.1% and the remaining 74.9% was explained by other variables not examined in this study.

Meanwhile, in the moderation regression analysis, Adjusted  $R^2$  was 0.504. This means that the variants of the independent variables are frequency of hanging out ( $X_1$ ), places of hanging out ( $X_2$ ), spending on hanging out ( $X_3$ ), behavior of hanging out groups ( $X_4$ ), awareness of taxpayers ( $Z$ ), frequency of hanging out moderated by awareness of taxpayers ( $X_1.Z$ ), hanging out places moderated by taxpayer awareness ( $X_2.Z$ ), hanging out expenditure moderated by taxpayer awareness ( $X_3.Z$ ), and hanging out group behavior moderated by taxpayer awareness ( $X_4.Z$ ) can explain the dependent variable, namely motor vehicle taxpayer compliance of 50.4% and the remaining 49.6% is explained by other variables not examined in this study.

### CONCLUSION

In this research, results were obtained regarding the answer to the research objective of finding out whether the influence of the hangout culture of the people of Pontianak in West Borneo can influence taxpayer compliance with tax awareness as a moderating variable.

The analysis on the frequency of hanging out indicates that it does not significantly influence tax compliance, suggesting other factors are likely more pivotal in shaping compliance behavior. In contrast, specific hangout places significantly impact tax compliance, possibly due to the social norms and community responsibilities fostered in those locations. However, hanging out expenditures do not correlate with higher tax compliance, indicating that spending on social activities does not affect compliance levels. Group hanging out behavior significantly influences tax compliance, highlighting the role of social interactions and norms in shaping compliance behavior. Despite these influences, taxpayer awareness does not moderate the relationships between hanging out variables which are, frequency of hanging out, places to hang out, spending on hanging out, and behavior of hanging out groups to tax compliance. This research findings underscore the complex interplay of social factors and awareness in influencing tax compliance behavior in societal contexts. This research provides new insight that not only individual factors such as tax awareness are important, but also social norms and interactions within communities can have a significant impact. The implication of this research is to encourage the implementation of an approach that is more focused on utilizing social norms and social interactions in community hangout culture to strengthen tax awareness and obligations, especially related to motor vehicle taxpayer compliance.

This research has several limitations that need to be considered for future studies. First, the number of respondents involved in this research was 191 people, which may not have represented all relevant aspects of the population. It is recommended to take a larger and more representative sample of the population studied. Furthermore, the study's focus was confined to individual taxpayers who frequently engage in social activities in Pontianak, West Borneo, potentially limiting the applicability of the results to other regions or demographics. Additionally, the research may be

constrained by limited access to comprehensive prior studies on the topic, which could have provided more nuanced insights and comparisons.

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