DOES THE CULTURE OF HANGING OUT AFFECT TAXPAYER COMPLIANCE IN PAYING VEHICLE TAX

THESIS

To Fulfil the Requirements for Obtaining a Bachelor's Degree

MARIA YOANETA TIA
B1034211018

ACCOUNTING INTERNATIONAL DEPARTMENT
FACULTY OF ECONOMICS AND BUSINESS
TANJUNGPURA UNIVERSITY
PONTIANAK
2024

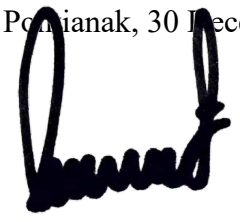
STATEMENT OF ORIGINALITY

The undersigned below;

Name	: Maria Yoaneta Tia
Student ID	: B1034211018
Department	: Accounting
Study Program	: Bachelor of International Accounting
Concentration	: Financial Accounting
Final Project Title	: Does the Culture of Hanging Out Affect Taxpayer Compliance In Paying Vehicle Tax

Strictly declare that the final project above, as a whole, is purely the work of the author herself and not a plagiarism work of others. The parts referred to as literature sources are by the applicable writing guidelines. If the author is proven to have committed plagiarism, it is entirely the author's responsibility, resulting in the cancellation of the final project with the title mentioned above. Thus, the author made this statement truthfully.

Pontianak, 30 December 2024



Maria Yoaneta Tia
NIM. B1034211018

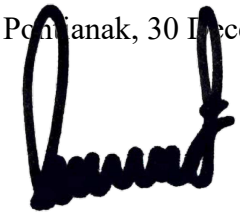
ACOUNTABILITY STATEMENT

I undersigned:

Name	: Maria Yoaneta Tia
Department	: Accounting
Study Program	: Bachelor of International Accounting
Concentration	: Financial Accounting
Tanggal Ujian	: 12 December 2024
Final Project Title	: Does the Culture of Hanging Out Affect Taxpayer Compliance In Paying Vehicle Tax

Stating that this Final Project is the result of my own work, and all sources, both quoted and referenced, have been accurately declared by me.

Pontianak, 30 December 2024



Maria Yoaneta Tia
NIM. B1034211018

LEMBAR YURIDIS

DOES THE CULTURE OF HANGING OUT AFFECT TAXPAYER COMPLIANCE IN PAYING VEHICLE TAX

Penanggung Jawab Yuridis

Maria Yoaneta Tia
B1034211018

Jurusan : Akuntansi
Program Studi : Akuntansi Internasional
Konsentrasi : Akuntansi Keuangan
Tgl Ujian Skripsi dan Komprehensif : 12 Desember 2024

Majelis Penguji

No.	Majelis Penguji	Nama/NIP	Tgl/Bln/ Thn	Tanda Tangan
1.	Ketua Penguji	Elok Heniwati, S.E., M.Si., Ak., C.A., Ph.D. NIP. 197402122000122001	18/12/2024	
2.	Sekretaris Penguji	Djunita Permata Indah, S.E., M.Acc. NIP. 199106142019032019	2/1/2025	
3.	Penguji 1	Syarif M. Helmi, S.E., M.Ak., Ak., CA. NIP. 197805172005011003	19/12/2024	
4.	Penguji 2	Ayu Puspita Sari, S.Ak., M.Ak. NIP. 199603052022032007	19/12/2024	

Dinyatakan Telah Memenuhi Syarat dan Lulus
Dalam Ujian Skripsi dan Komprehensif

24 JAN 2025

Pontianak,
Koordinator Program Studi Akuntansi

Dr. Khristina Yunita, S.E., M.Si., Ak., CA
NIP. 197906182002122003

ACKNOWLEDGEMENT

With the grace of God Almighty accompanied by gratitude for His presence, the writing of the thesis entitled "Does the Culture of Hanging Out Affect Taxpayer Compliance In Paying Vehicle Tax" can be completed properly. The preparation of thesis writing aims to complete one of the requirements to obtain a bachelor's degree (S1) at the Faculty of Economics and Business, Tanjungpura University. On this occasion, the author would like to express her sincere gratitude to all those who have supported, guided, helped, and prayed for the author during the preparation of this thesis. Therefore, on this occasion the author sincerely thanked to:

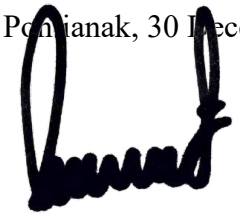
1. Prof. Dr. H. Garuda Wiko, S.H., M.Si., as the Rector of Tanjungpura University.
2. Dr. Barkah, S.E., M.Si., as the Dean of the Faculty of Economics and Business, Tanjungpura University.
3. Mrs. Dr. Nella Yantiana, S.E., M.M., Ak., CA., CMA., CPA as the Head of the Accounting Department, Faculty of Economics and Business, Tanjungpura University.
4. Mr. Vitriyan Espa, S.E., M.S.A., Ak., C.A. as Secretary of the Department of Accounting, Faculty of Economics and Business, Tanjungpura University.
5. Mrs. Khristina Yunita, S.E., M.Si., Ak., C.A. as Head of the S1 Accounting Study Program, Faculty of Economics and Business, Tanjungpura University.
6. Elok Heniwati, S.E., M.Si., Ak., C.A., Ph.D. as the Main Supervisor who always provides guidance and motivation well and patiently until this thesis can be completed
7. Mr. Syarif M. Helmi, S.E., M.Ak, Ak, CA., CPA,. as the Research Supervisor who has given insights and inputs during the MBKM Riset Accounting Program.
8. Mrs. Djunita Permata Indah, SE, M.Acc as an Thesis Examiner who has taken the time to provide input and test the author's thesis.

9. Ayu Puspita Sari, S.Ak., M.Ak. as an Examiner who has taken the time to provide input and test the author's thesis.
10. To all MBKM team, especially MBKM Riset Program, who has helped a lot since the very beginning of the program, starting from the registration, administration, and lastly the publication process.
11. All honorable Lecturers, Teaching Staff and Academic Community at the Faculty of Economics and Business, Tanjungpura University, who have given a lot of knowledge, guidance, and assistance throughout the academic administration processes.
12. To my beloved parents, especially my mother, thank you for your endless love, prayers, invaluable suggestions, unwavering support and unconditional assistance throughout this journey. Your dedication, from providing guidance to helping distribute the questionnaire and your meticulous efforts in checking and rechecking my work for typos and clarity have been invaluable in ensuring the quality and coherence of this study and has been instrumental in the completion of this thesis. I am truly grateful for your endless encouragement, patience, and belief in me.
13. To my friend Vienna Afwani Fazora, for your unwavering support throughout this journey. From late-night discussions to moments of doubt, from racing against time to coordinating with lecturers for guidance, we have faced countless obstacles together. Through the ups and downs, under the sun and rain, your companionship has made this journey more bearable and meaningful I am truly grateful for your kindness and friendship, which have been invaluable throughout this process.
14. Lastly, I want to thank myself for staying strong, persevering through challenges, and believing in my ability to complete this project. Your hard work and dedication have made this accomplishment possible. May success always accompany my steps in the future.

The author realizes that in writing this thesis there are still many shortcomings due to the author's limitations. With humility, the author apologizes for these shortcomings.

Therefore, the author is very open to receiving helpful criticism and suggestions from all parties in order to correct the author's mistakes and shortcomings in the future. The author hopes that this thesis can provide benefits in adding insight, information, and knowledge for the reader.

Pontianak, 30 December 2024



Maria Yoaneta Tia

NIM. B1034211018

DOES THE CULTURE OF HANGING OUT AFFECT TAXPAYER COMPLIANCE IN PAYING VEHICLE TAX

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

SUMMARY

1. Background

The rise in motorized vehicle ownership increases the number of taxpayers, offering potential for higher regional tax revenue. However, taxpayer compliance remains low, with significant arrears reported in West Borneo, amounting to IDR 920 billion (Tribun Pontianak, 2020). While tax policies aim to influence behavior, such as taxing luxury goods, low compliance persists, partly due to the impact of consumer lifestyles.

The culture of hanging out, a common social activity, can negatively affect compliance by encouraging spending that reduces funds available for taxes. Costs for hanging out, often significant, compete with financial priorities like tax payments.

Tax awareness has shown mixed effects on compliance. Some studies suggest it enhances compliance by promoting voluntary obligation fulfillment, while others argue it is not a decisive factor. Compliance may be driven more by intentions influenced by, but not solely dependent on, awareness.

This study aims to explore the interplay between consumer culture, particularly the hanging-out culture, and tax compliance in the context of motor vehicle taxation in Pontianak, West Borneo. By examining tax awareness as a moderating variable, the research seeks to provide insights into how consumer behaviors and awareness levels influence taxpayer compliance.

2. Research Problem

1. Does the frequency of hanging out have a significant positive effect on taxpayer compliance in paying vehicle tax?
2. Does the hanging out places have a significant positive effect on taxpayer compliance in paying vehicle tax?
3. Does the hanging out expenditures have a significant positive effect on taxpayer compliance in paying vehicle tax?

4. Does the hanging out behavior have a significant positive effect on taxpayer compliance in paying vehicle tax?
5. Does the taxpayer awareness as a moderating variable have a significant positive effect on taxpayer compliance in paying vehicle tax?

3. Research Aim

1. To determine the frequency of hanging out have a significant positive effect on taxpayer compliance in paying vehicle tax.
2. To determine the hanging out places have a significant positive effect on taxpayer compliance in paying vehicle tax.
3. To determine the hanging out expenditures have a significant positive effect on taxpayer compliance in paying vehicle tax.
4. To determine the hanging out behavior have a significant positive effect on taxpayer compliance in paying vehicle tax.
5. To determine the taxpayer awareness as a moderating variable have a significant positive effect on taxpayer compliance in paying vehicle tax

4. Research 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.

5. Research Result

The research investigates the impact of hanging-out culture on motor vehicle tax compliance in West Borneo, focusing on variables such as frequency of hanging out (X1), places to hang out (X2), spending on hanging out (X3), and group behavior during hangouts (X4). The findings indicate that while the frequency of hanging out (X1), referring to how often individuals engage in social gatherings, and expenditures on hanging out (X3), representing the financial resources spent during such activities, do not significantly influence tax compliance, the choice of hangout places (X2) and the behavior within hangout groups (X4) do have a significant impact. Places to hang out (X2) influence compliance through their role in fostering social norms and a sense of community responsibility, while group behavior (X4) highlights the influence of social interactions and peer norms on individual compliance decisions.

The analysis further shows that taxpayer awareness (Z), which reflects individuals' knowledge and understanding of their tax obligations, does not moderate the relationships between these variables and tax compliance. Despite its importance, taxpayer awareness does not alter the effects of frequency, spending, places, or group behavior on compliance levels.

Regression analysis confirms that the independent variables (X1, X2, X3, and X4) collectively have a significant impact on tax compliance (Y), with an F-value of 16.901 > F-table value of 2.24 and a significance level of 0.000 < 0.05. When taxpayer awareness (Z) is included as a moderating factor, the combined influence remains significant with an F-value of 22.481 > F-table value of 2.24 and the same significance level. The coefficient of determination (Adjusted R^2) from linear regression is 0.251, indicating that 25.1% of the variation in tax compliance is explained by the independent variables, while moderation analysis increases this explanatory power to 50.4% (Adjusted R^2 = 0.504). The remaining variance highlights the role of unexplored factors in shaping tax compliance behavior.

6. Conclusion and Recommendation

This research investigated whether the hangout culture of the people of Pontianak, West Borneo, influences taxpayer compliance, with tax awareness as a moderating variable. The findings indicate that the frequency of hanging out does not significantly affect tax compliance, suggesting that other factors may play a more critical role in shaping compliance behavior. Specific hangout places, however, show a significant impact on tax compliance, potentially due to the social norms and community responsibilities cultivated in those settings. Spending on social activities was found to have no correlation with tax compliance, while group hanging-out behavior significantly influences compliance, emphasizing the importance of social interactions and norms. Interestingly, taxpayer awareness does not moderate the relationships between hangout variables (frequency, places, spending, and group behavior) and tax compliance. These findings highlight the intricate interplay between social factors and tax awareness in influencing compliance behavior. The study underscores the importance of considering both individual factors, such as tax awareness, and social norms and interactions within communities to enhance taxpayer compliance. The implications suggest a need for strategies that leverage social norms and interactions in hangout culture to strengthen tax awareness and motor vehicle tax compliance.

Several limitations in this research should be addressed in future studies. First, the sample size of 191 respondents may not sufficiently represent the entire population. Future research is encouraged to involve larger and more representative samples. Additionally, the study focused solely on individual taxpayers in Pontianak who frequently engage in social activities, which may limit the generalizability of the findings to other regions or demographics. Lastly, limited access to comprehensive prior studies on this topic may have restricted the depth of insights and comparisons. Future studies could benefit from broader literature reviews and cross-regional comparisons to provide more nuanced findings and practical applications.

TABLE OF CONTENT

COVER ..... **i**
STATEMENT OF ORIGINALITY ..... **ii**
ACOUNTABILITY STATEMENT ..... **iii**
JURIDICAL SHEET ..... **iv**
ACKNOWLEDGEMENT ..... **v**
ABSTRACT ..... **viii**
SUMMARY ..... **ix**
TABLE OF CONTENT ..... **xiii**
LIST OF TABLE ..... **xvi**
LIST OF APPENDIX ..... **xvii**
CHAPTER 1 INTRODUCTION **1**
1.1. Background 1
1.2. Research Problem 3
1.3. Aim of Research 4
1.4. Research Contribution 4
1.4.1. Theoretical Contribution 4
1.4.2. Practical Contribution 5
1.5. Contextual Overview of the Research 6
CHAPTER 2 LITERATURE REVIEW **7**
2.1. Theoretical Basis 7
2.1.1. Attribution Theory 7
2.1.2. Compliance Theory 7
2.1.3. Conformity Theory 8
2.2. Empirical Study 8
2.3. Conceptual Framework and Research Hypothesis 13
2.3.1 Conceptual Framework 13
2.3.2 Research Hypothesis 13
2.3.2.1. The Effect of Hanging Out Frequency on Tax Compliance 13

2.3.2.2. The Influence of Hanging Out Places on Tax Compliance..... 14
2.3.2.3. The Effect of Hanging Out Expenditures on Tax Compliance 14
2.3.2.4. The Influence of Group Hanging Out Behavior on Tax Compliance 15
2.3.2.5. The influence of taxpayer awareness moderates the frequency of hanging out on tax compliance 15
2.3.2.6. The influence of Taxpayer Awareness in moderating Hanging Out Places on Tax Compliance 16
2.3.2.7. The influence of Taxpayer Awareness moderates Hanging Out Expenditures on Tax Compliance 16
2.3.2.8. The influence of taxpayer awareness moderating group hanging out behavior on tax compliance 16
CHAPTER 3 RESEARCH METHODS 18
3.1. Research Type 18
3.2. Research Site 18
3.3. Data 18
3.4. Population and Sample 18
3.5. Research Variables 19
3.6. Analysis Method 19
CHAPTER 4 RESULTS AND DISCUSSION 20
4.1. Research Results 20
4.1.1. Characteristics of Respondents who are motor vehicle tax payers 20
4.1.2. Descriptive statistics 21
4.1.3. Instrument Quality Test 23
4.1.4. Classic assumption test 23
4.1.5. Multiple Linear Regression Analysis and Moderated Regression Analysis 25
4.2. Discussion 27
4.2.1. The Effect of Frequency of Hanging Out on Tax Compliance 27
4.2.2. The Effect of Hanging Out Places on Tax Compliance 27
4.2.3. The Effect of Hanging Out Expenditures on Tax Compliance 28
4.2.4. The Effect of Group Hanging Out Behavior on Tax Compliance 28

4.2.5. The effect of taxpayer awareness moderating the frequency of hanging out on tax compliance 28
4.2.6. The effect of taxpayer awareness moderating hanging out places on tax compliance 29
4.2.7. The influence of Taxpayer Awareness in moderating Hanging Out Expenditures on Tax Compliance 29
4.2.8. The influence of taxpayer awareness moderating group hanging out behavior on tax compliance 29
CHAPTER 5 CLOSING 30
5.1. Conclusion 30
5.2. Recommendation 31
REFERENCE 32
APPENDIX 36

LIST OF TABLE

Table 2.1 Empirical studies 8
Table 4.1 Characteristics of motor vehicle tax payer (PKB) respondents 20
Table 4.2 Results of Descriptive Statistical Analysis 22
Table 4.3 Classic Assumption Test Result 24
Table 4.4 Multiple Linear Regression Analysis and Moderated Regression Analysis Test Results 26

LIST OF APPENDIX

Appendix 1 Plagiarism Test 37
Appendix 2 Letter of Acceptance (LOA) 38

CHAPTER 1
INTRODUCTION

1.1. Background

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).

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.

1.2. Research Problem

1. Does the frequency of hanging out have a significant positive effect on taxpayer compliance in paying vehicle tax?
2. Does the hanging out places have a significant positive effect on taxpayer compliance in paying vehicle tax?
3. Does the hanging out expenditures have a significant positive effect on taxpayer compliance in paying vehicle tax?
4. Does the hanging out behavior have a significant positive effect on taxpayer compliance in paying vehicle tax?
5. Does the taxpayer awareness as a moderating variable have a significant positive effect on taxpayer compliance in paying vehicle tax?

1.3. Aim of Research

1. To determine the frequency of hanging out have a significant positive effect on taxpayer compliance in paying vehicle tax.
2. To determine the hanging out places have a significant positive effect on taxpayer compliance in paying vehicle tax.
3. To determine the hanging out expenditures have a significant positive effect on taxpayer compliance in paying vehicle tax.
4. To determine the hanging out behavior have a significant positive effect on taxpayer compliance in paying vehicle tax.
5. To determine the taxpayer awareness as a moderating variabel have a significant positive effect on taxpayer compliance in paying vehicle tax.

1.4. Research Contribution

1.4.1. Theoretical Contribution

1. Integration of Tax Compliance and Consumer Behavior: The study provides a theoretical framework linking consumer lifestyle behaviors, such as the culture of hanging out and luxury consumption, to taxpayer compliance. It enhances understanding of how social and cultural dynamics impact economic behavior related to tax compliance.
2. Moderating Role of Tax Awareness: The research emphasizes the role of tax awareness as a moderating variable. By examining how awareness mediates the relationship between consumer behavior and tax compliance, the study contributes to the broader literature on taxation psychology and behavioral economics.
3. Reconciling Contradictory Findings: The study addresses conflicting results in prior research about the influence of tax awareness on compliance. It helps clarify under what conditions awareness can or cannot predict compliance, adding nuance to existing theories.

4. Regional Contextualization: By focusing on Pontianak in West Borneo, the research adds localized insights into the influence of regional cultural, economic, and behavioral factors on tax compliance. This regional focus enriches the broader theoretical discourse with context-specific findings.

1.4.2. Practical Contribution

1. Policy Recommendations for Tax Authorities: The research findings can guide policymakers in designing targeted strategies to increase tax compliance, such as awareness campaigns or incentives tailored to regions with low compliance.
2. Educational Interventions: Insights into the role of tax awareness can inform the development of educational programs to improve taxpayer understanding of obligations, benefits, and penalties.
3. Economic Implications of Consumer Behavior: The research offers practical insights for addressing the conflict between a consumptive lifestyle and tax compliance. For instance, tax authorities can collaborate with industries that promote the "hanging out" culture to create awareness campaigns within popular venues.
4. Behavioral Insights for Marketing and Outreach: Understanding consumer behavior and its impact on tax compliance can help regional governments and tax departments in crafting communication strategies that resonate with specific demographic segments.
5. Impacts of Lifestyle Trends on Fiscal Policy: The research emphasizes the financial implications of lifestyle trends like frequent spending in coffee shops or luxury goods. Policymakers could leverage this by restructuring tax policies to encourage better fiscal discipline among consumers.

1.5. Contextual Overview of the Research

The culture of consumerism, including habits like frequenting coffee shops and shopping centers, has shaped spending priorities, often leading individuals to allocate resources toward discretionary expenses instead of fulfilling financial responsibilities such as taxes. Taxpayer compliance is further explored in the context of tax awareness, which serves as a critical factor that can moderate the relationship between consumer behavior and tax obligations. While some studies suggest that higher tax awareness leads to better compliance, others argue it has minimal influence, reflecting a complex and multifaceted issue. This research seeks to understand the dynamics of these factors, focusing on how consumer behavior and tax awareness impact taxpayer compliance in the motorized vehicle sector in Pontianak, West Borneo.