

Determinants of Motor Vehicle Tax Compliance

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ABSTRACT

Motor vehicle taxpayer compliance remains a significant challenge for regional governments in Indonesia, including Mojokerto City. This study examines motor vehicle taxpayer compliance determinants, focusing on taxpayer awareness, tax service quality, and tax sanctions. Data were collected from 109 respondents using a convenience sampling method and analyzed with the Partial Least Squares-Structural Equation Modeling (PLS-SEM) approach via SmartPLS 4.0. The results reveal that taxpayer awareness and tax sanctions significantly and positively influence taxpayer compliance, while tax service quality does not show a significant effect. These findings highlight the crucial role of internal taxpayer awareness and enforcing sanctions for service quality improvements. Practical implications suggest that local governments should prioritize massive tax education campaigns and strengthen the enforcement of tax regulations to enhance taxpayer compliance

Keywords: Taxpayer Compliance; Taxpayer Awareness; Tax Sanctions; Tax Service Quality

INTRODUCTION

Tax is one of the main sources of income for the state, which is used to finance the needs of the state and society, such as health services, education, and infrastructure (Prastyatini & Nabela, 2023). According to Law No. 16 of 2009 concerning General Provisions and Tax Procedures, taxes are mandatory contributions to the state paid by individuals or entities that are compulsory based on laws that are used for state purposes and the prosperity of the people. Therefore, to achieve the state revenue target, taxpayers must be able to fulfill their tax obligations.

In Indonesia, there are central and local taxes. Law of the Republic of Indonesia No.28 of 2009 concerning Local Taxes and Local Retribution states that local taxes are a contribution obligation that must be paid by individuals or entities to the local government, where the tax is mandatory and enforced based on applicable law. Although it does not provide direct rewards, the tax proceeds will be used to finance regional needs for the welfare of the community. One type of local tax is the motor vehicle tax (PKB). Motor vehicle tax (PKB) is one type of tax that makes a significant contribution and is managed by the local government, as well as a source of local revenue (PAD).

The level of compliance of motor vehicle taxpayers is still a challenge for local governments. This low tax compliance can be influenced by various factors, such as a lack of understanding of taxation, low taxpayer awareness, inadequate tax service quality, and perceptions of tax sanctions. These factors interact with each other and contribute to the taxpayer's decision to comply with or ignore their tax obligations. Lack of taxpayer compliance with their tax obligations can cause the potential for local tax revenue not to be maximized, which in turn has an impact on the budget for development and public services.

Table 1. Annual Taxpayer Compliance Rate

Year	Register Taxpayer (Penul)	Compliant Taxpayer (Penul)	Target	Realization
2019	14,974,412	13,236,177	86%	88.39%
2020	14,849,443	12,524,522	80%	84.34%
2021	14,729,484	12,548,818	86%	85.19%
2022	14,684,960	12,462,478	85.5%	84.87%
2023	14,482,814	12,051,384	84%	83.21%

Source: LKJIP BAPENDA PROV JATIM

Based on Table 1. Data on the level of taxpayer compliance per year from the East Java Province BAPENDA Government Agency Performance Report (LKJIP), shows fluctuations in the number of taxpayer objects and the realization of the level of taxpayer compliance. The percentage of the compliance rate of taxpayers who have reattested until 2019 was realized at 88.39% of the target agreed in the performance agreement, which is 86%. Whereas in 2020, the compliance target was reduced to 80%, with a realization of 84.34%, which also managed to exceed the target. However, in 2021-2023, the realization of taxpayer compliance still did not meet the compliance target set by the local government. The decline is usually caused by the loss of part of the tax principal due to the incentive policy/reduction in the principal of Motor Vehicle Tax (PKB) each year, and the provision of this incentive is also still not enough to maintain the level of taxpayer compliance (Bapenda, 2020).

Mojokerto City is one of the small cities in East Java that is in an era of progress in developing regional infrastructure and public facilities. However, in this era of progress, the Mojokerto local government still has several challenges in its local revenue sources, including the Motor Vehicle Tax. The Head of UPT PPD Samsat Mojokerto, Gito Sampurno, stated that several areas in Mojokerto still have motor vehicle tax arrears, including Trowulan District and Gondang District, which have motor vehicle tax (PKB) arrears large enough to reach around 4 billion rupiah (Cahyono, 2024). The existence of motor vehicle tax arrears is of particular concern to the Government. The Mojokerto City Government is currently still trying to aggressively carry out the "Door to Door" socialization program to increase public awareness and compliance in paying Motor Vehicle Tax (PKB), as well as creating innovations in the form of Koppimoka operations (Collaboration, Joint Tax Enforcement Operations, Imbangan), where this innovation aims to increase local revenue from motor vehicle taxes and invite drivers to orderly administration and orderly traffic (Prihatini, 2024).

Attribution theory underlies the relationship between taxpayer compliance and low taxpayer awareness, inadequate tax service quality, and perceptions of tax sanctions. According to Purba (2023), attribution theory focuses on how to attribute internal and external causes of behavior and how these attributions affect a person's actions and reactions. Behavior caused by internal factors is behavior that is under the control of the individual, while external factors are influenced by the individual's external environment that can force the individual to behave. This theory also explains the causes and effects that affect taxpayer compliance. Internal factors include understanding of taxation and awareness of the taxpayer concerned, while external factors include programs held, the quality of fiscal services, tax sanctions, and transparency in the tax system (Ramadhanty & Zulaikha, 2020).

Theory of Planned Behavior is a theory developed by Icek Ajzen (1985) that explains the causes of the emergence of behavioral intentions from individuals. This theory is determined by three main determinants, namely attitudes, subjective norms, and behavioral control. The theory of planned behavior underlies this research in the relationship between the independent variable and the dependent variable, namely, to understand how taxpayer intentions in complying with tax regulations are influenced by several factors, such as taxpayer awareness. Where taxpayer awareness is related to

taxpayer attitudes towards compliance, when taxpayers have high awareness, it can form a positive attitude towards tax payments.

Taxpayer awareness is an encouragement from within a taxpayer to carry out their tax obligations (Sitorus et al., 2023). High awareness by taxpayers will usually be directly proportional to the desire to comply with applicable tax regulations. However, in Indonesia, taxpayer awareness is still a challenge. Based on a survey conducted by the Central Statistics Agency (BPS) in 2022, public awareness of the importance of paying taxes is still at an unsatisfactory level. This shows that existing programs have not been fully successful in instilling tax awareness among the public. This taxpayer awareness is very important to ensure tax payments by taxpayers. Research by Setiawati et al. (2023) states that taxpayer awareness has a positive influence on motor vehicle taxpayer compliance. Meanwhile, this is inversely proportional to research conducted by Mantirri et al. (2024) and Hadianto et al. (2024), which states that taxpayer awareness does not affect motor vehicle taxpayer compliance.

Service quality in research by Sitorus et al. (2023) is a process in which individuals acquire knowledge, attitudes, and skills that enable taxpayers to become adults and play an active role in society. The quality of tax services to the public can be delivered either through direct or indirect means. Research by Wijiyanti et al. (2022) shows that improving service quality can also significantly increase the level of taxpayer compliance. Good tax services include various things, such as friendliness and professionalism of officers, easy access to information, transparency in the payment process, and speed and efficiency of services. When the services provided by the government or agencies are clear, accessible, and fast, taxpayers tend to be more consistent and compliant in fulfilling their tax obligations. Previous research by Ramadhani & Hasbiyah (2024) also argued that the quality of tax services has a significant effect on motor vehicle taxpayer compliance. However, it is different from the results of research by Sitorus et al. (2023), which states that the quality of tax services does not affect the compliance of motor vehicle taxpayers. Because taxes are mandatory to pay, it should not prevent taxpayers from paying their tax obligations.

Tax sanctions are a crucial instrument to ensure taxpayer compliance. According to Mukhram & Ayuandiani (2023), tax sanctions play an important role as a tool to prevent violations of tax rules or norms by taxpayers. Although tax sanctions have been applied, there are still many taxpayers who have not fulfilled their obligation to pay motor vehicle taxes. The effectiveness of these sanctions is often questioned because, in some cases, the sanctions given are still not strong enough to prevent future tax violations. The higher the taxpayer's non-compliance with the rules, the greater the sanctions imposed. Therefore, tax sanctions can be used as a reference for taxpayers in fulfilling their tax obligations. Based on research conducted by Sitorus et al. (2023) state that tax sanctions have a positive influence on motor vehicle taxpayer compliance. However, it is inversely proportional to the research conducted by Mukhram & Ayuandiani (2023), Mukhram and Ardhyatama et al. (2024), where tax sanctions do not affect motor vehicle taxpayer compliance.

This research is important because motor vehicle taxpayer compliance is one of the main things in maximizing local tax revenue, which plays an important role in development and public services in Mojokerto City. The level of tax compliance of motor vehicle taxpayers sometimes does not reach the ideal level, even though various policies have been implemented. Research related to the impact of taxpayer awareness, tax service quality, and tax sanctions on taxpayer compliance has been widely conducted in various regions in Indonesia. However, special studies that focus on motor vehicle taxpayers in Mojokerto City are still relatively rare. Most of the previous studies focused more on taxpayers in general or on tax types such as Income Tax (PPh) and Value Added Tax (VAT).

LITERATUR REVIEW

Attribution Theory

The grand theory underlying this research is attribution theory. Attribution theory was proposed by Fritz Heider (1958) and then refined by Harold Kelley (1972). Attribution theory explains the differences in the way individuals judge other individuals by depending on the understanding attributed to behavior (Purba, 2023). This theory focuses on how a person attributes internal and external causes of behavior and how those attributions influence a person's actions and reactions. Behavior caused by internal factors is behavior that is under the control of the individual, while external factors are influenced by the environment outside the individual, which can force the individual to behave. In the context of taxpayer compliance, this theory also explains the causes and effects that affect taxpayer compliance. Internal factors include understanding of taxation and awareness of the taxpayer concerned, while external factors include programs held, the quality of fiscal services, tax sanctions, and transparency in the tax system (Ramadhanty & Zulaikha, 2020). These internal and external factors affect taxpayers in making decisions between complying and not complying with their tax obligations.

Theory of Planned Behavior

The theory of planned behavior is a theory developed by Icek Ajzen (1985) that explains the causes of the emergence of behavioral intentions from individuals. This theory is determined by three main determinants, namely attitudes, subjective norms, and behavioral control. According to research by Setiawati et al. (2023) theory of planned behavior describes how individual behavior towards an object can be related to using feelings, if these feelings arise through an assessment of the person's beliefs, it will ultimately affect tax compliance decision making, whether or not someone will carry out their obligations to comply with tax requirements. Theory of planned behavior has something to do with the current research, namely, to understand how taxpayers' intention to comply with tax regulations is influenced by these several factors. Taxpayer awareness is related to taxpayer attitudes towards compliance, where when taxpayers have high awareness, it can form a positive attitude towards tax payments. The quality of tax services is related to taxpayers' perceptions of service control over the tax payment process, where good service can increase the perception of ease and accessibility in fulfilling tax obligations. Meanwhile, tax sanctions are related to subjective norms, namely taxpayers' perceptions of social pressure or legal consequences that encourage taxpayers to comply with the rules. The combination of these factors will affect the taxpayer's intention to comply, which ultimately has an impact on the real level of compliance in motor vehicle tax payments.

The Effect of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance

Taxpayer awareness is the key that influences taxpayers to carry out their tax obligations. This awareness includes the level of understanding and knowledge of tax responsibilities and the urgency of paying taxes. Taxpayers who have high awareness will understand that paying vehicle taxes is a responsibility owned by citizens, because taxes are one of the largest contributors to state revenue. Strong awareness also makes taxpayers understand the risks incurred if they do not comply with regulations, such as fines and applicable legal actions.

The relationship between these variables is based on the Theory of Planned Behavior proposed by Ajzen (1991), where a person's attitude towards an action, subjective norms, and perceived control over behavior can influence the intentions and actions that will be taken by individuals. Just like taxpayer awareness, which can be seen as a positive attitude of taxpayers, it will encourage compliance with the obligation to pay motor vehicle taxes. When taxpayers realize how important it is to pay motor vehicle taxes and how these taxes support state development, taxpayers will tend to have a positive attitude towards these obligations.

Influences from the social environment, such as encouragement from family, friends, or the community, can also increase taxpayers' desire to comply with tax obligations. Through perceived control, which includes the extent to which taxpayers feel able to fulfill their obligations, both in terms of finance and knowledge of tax procedures, it also plays a role in increasing motor vehicle taxpayer compliance. Good tax awareness of the taxpayer can strengthen the taxpayer's intention and action to pay taxes on time and according to applicable regulations.

Based on the results of research by Sitorus et al. (2023) and Setiawati et al. (2023), taxpayer awareness has a positive impact on motor vehicle taxpayer compliance. This finding confirms that taxpayer awareness is an important factor in improving compliance. Taxpayers who are aware of their tax obligations tend to fulfill these obligations voluntarily (Kowel et al., 2019). This research is also supported by research by Asri et al. (2024), which states that taxpayer awareness affects the level of taxpayer compliance. This awareness comes from oneself because awareness by taxpayers involves knowledge, understanding, and willingness to voluntarily fulfill taxation provisions (Sulistiyowati et al., 2021).

H1: Taxpayer awareness affects the compliance of motor vehicle taxpayers.

The Effect of Tax Service Quality on Motor Vehicle Taxpayer Compliance

The quality of tax services can be in the form of easy access to tax services, to the speed of the tax authorities in handling and serving taxpayers. The tax authorities must have a responsible and professional attitude in serving taxpayers. Service quality does not only include managing tax payments, but also includes understanding, attention, and empathy for taxpayer needs. The speed of response to taxpayer questions and complaints also creates a positive relationship between tax officials and taxpayers. With clear and informative services, taxpayers will more easily access information related to motor vehicle taxes, including payment steps and how to fulfill other obligations. When taxpayers are satisfied with the services provided, this can affect taxpayer compliance.

The relationship between these variables is based on the theory of planned behavior developed by Ajzen (1991) which states that a person's behavior is influenced by attitudes towards behavior, subjective norms, and control over perceived behavior, where when the quality of service provided by the officer is good, this will affect the taxpayer's positive attitude towards the tax authority which in turn can encourage taxpayers to better comply with their tax obligations. Taxpayers tend to be more appreciated, motivated, and feel comfortable when the quality of service provided is very friendly, fast, accessible, and responsive.

Based on research by Sulistiyowati et al. (2021), which shows that the quality of tax services has a partial influence on motor vehicle taxpayer compliance. The main factor that can affect motor vehicle taxpayer compliance is the quality of tax services. Fast, clear, and professional services make taxpayers more compliant in fulfilling their tax obligations. This research, according to Hadianto et al. (2024), also explains that the quality of tax services partially affects taxpayer compliance. When taxpayers pay vehicle taxes, taxpayers will feel better because effective tax services significantly help taxpayers. Therefore, it can be concluded that the hypothesis in this study is:

H2: The quality of tax services affects the compliance of motorized vehicle taxpayers.

The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance

Tax sanctions are one of the tools used by the government to encourage taxpayer compliance by implementing legal action for taxpayers who do not fulfill their tax obligations. These tax sanctions can be in the form of administrative and criminal sanctions. The imposition of tax sanctions can have a deterrent effect on taxpayers who violate, so that in the future, taxpayers are more likely to comply with

tax regulations (Hidayat & Maulana, 2022). Tax sanctions also play an important role in the psychological side, where taxpayers will have a fear of being sanctioned for being late and not paying taxes, because taxpayers feel worried about the impact that will be received, be it in the form of financial fines or penalties. Transparent and firm tax sanctions can increase public trust in the tax system. This trust has an important role in increasing taxpayer compliance because taxpayers feel that the contributions made have been utilized and used properly.

This variable relationship is based on attribution theory, which explains that tax sanctions are an external factor that can affect taxpayer compliance. This is evident from the effect of taxpayer assessment on taxpayer compliance behavior. Tax sanctions can influence individuals who violate tax provisions, so taxpayers will choose to comply with regulations. The application of stricter sanctions will encourage increased compliance among taxpayers (Ramadhanty & Zulaikha, 2020). Sanctions related to motor vehicle taxes also refer to the provisions in Law Number 28 of 2009 concerning Regional Taxes and Levies; motor vehicle taxpayers who are late in paying taxes will be subject to administrative fines. This fine is calculated based on the time of late payment and can increase over time. In addition to fines, other sanctions that may be imposed include freezing or towing the vehicle if the tax obligation is not paid within the specified period.

Based on Law of the Republic of Indonesia Number 28 Year 2009, Article 1(2) & (13), if a taxpayer is more than one day late in paying motor vehicle tax, a fine will be imposed. The amount of this fine will increase if the delay lasts longer. For example, if payment is late for one month, the fine imposed can reach 25% of the amount of tax owed. In addition, if the delay is more than two months, the taxpayer is not only subject to a fine, but also an additional fee in the form of a Road Traffic Accident Fund Mandatory Contribution (SWDKLLJ), the amount of which varies depending on the type of vehicle owned by the taxpayer.

Based on research by Sitorus et al. (2023) stated that tax sanctions have a positive and significant impact on taxpayer compliance. This study shows that the more taxpayers who do not comply with tax rules, the greater the sanctions imposed and the greater the value to be paid. This finding is in line with the research of Setiawati et al. (2023), which states that tax sanctions have a positive effect on taxpayer compliance, where if tax sanctions are applied firmly, taxpayers will feel more disadvantaged and more likely to comply with their obligations. Therefore, it can be concluded that the hypothesis in this study is:

H3: Tax sanctions affect the compliance of motor vehicle taxpayers.

METHOD

This study adopts a quantitative research approach using an explanatory causal design. The main objective is to examine the effect of taxpayer awareness, tax service quality, and tax sanctions on motor vehicle taxpayer compliance in Mojokerto City. The use of a quantitative approach allows objective measurement and statistical testing of the relationship between variables. The survey method is used to collect primary data directly from individual taxpayers.

The population of this study was all individual motor vehicle taxpayers registered at the Mojokerto City Samsat Office in 2024. Given the large size of the population and limited time and resources, non-probability sampling techniques, specifically convenience sampling, were used to select the sample. Ultimately, a total of 109 valid responses were collected and analyzed.

Primary data was collected using a structured questionnaire distributed to taxpayers visiting the Mojokerto Samsat Office. The questionnaire consisted of two parts: (1) demographic information and (2) questions measuring the research variables. All questions were measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The following are the research instruments used in this study:

Table 2. Research Instrument

Variable	Indicators
Taxpayer Compliance	<ol style="list-style-type: none"> 1. Fulfilling tax obligations in accordance with applicable provisions 2. Paying taxes on time 3. Taxpayers meet the requirements in paying their taxes 4. Taxpayers can know the payment due date
Taxpayer Awareness	<ol style="list-style-type: none"> 1. Awareness of the rights and obligations of tax fulfilling the obligation to pay tax 2. Public trust in paying tax for financing the state and regions 3. Self-motivation to pay tax voluntarily
Tax Service Quality	<ol style="list-style-type: none"> 1. Reliability 2. Responsiveness 3. Assurance 4. Empathy 5. Tangible
Tax Sanctions	<ol style="list-style-type: none"> 1. Taxpayers are aware of the purpose of motor vehicle tax sanctions 2. Imposing severe sanctions is one way to educate taxpayers 3. Tax sanctions must be imposed on taxpayers who violate without tolerance

Source: Wardani & Rumiyatun (2017) dan Febriana et al. (2024)

The collected data were analyzed using descriptive statistics and inferential statistics. Descriptive statistics were used to summarize the demographic profile of respondents. Inferential statistical analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) with the help of SmartPLS 4.0 software.

RESULTS AND DISCUSSION

Table 3. Respondent Profile

Criteria	Percentage	
Gender	Male	51%
	Female	49%
Age	17-25 yo	50.5%
	26-35 yo	17.4%
	36-45 yo	10%
	46-55 yo	13.8%
	>55 yo	8.3%
Job	Student	27.5%
	Private Employee	46.8%
	Civil Servant	8.2%
	Entrepreneur	9.2%
	Housewife	8.3%

Source: Processed Data

Table 3 summarizes the demographic characteristics of the respondents who participated in this study. The gender distribution is relatively balanced, providing a fair representation of perspectives between male and female taxpayers. The dominant age group was 17-25 years old, indicating that a large proportion of the sample consisted of young potential first-time taxpayers, who are highly responsive to digital service innovations but may have limited taxation experience (Bird, 2015). In terms of occupation, the dominance of private employees reflects the socio-economic structure of Mojokerto City, where private sector jobs are more prevalent than civil servant. The presence of students and

housewives in the sample further underscores the need for diverse communication strategies in taxpayer education initiatives. Understanding demographic composition is essential to contextualize behavioral patterns in tax compliance and to effectively tailor policy interventions (Torgler, 2013).

Table 4. Outer and Inner Model Results

Variable	AVE	$\sqrt{\text{AVE}}$	Composite Reliability	Cronbach Alpha	R-Square
Taxpayer Compliance	0.833	0.913	0.952	0.933	0.771
Taxpayer Awareness	0.812	0.900	0.945	0.923	
Tax Service Quality	0.861	0.928	0.969	0.960	
Tax Sanctions	0.838	0.915	0.954	0.935	

Source: Processed Data

Table 4 presents the results of the evaluation of the measurement and structural models through convergent validity, internal consistency reliability, and explanatory power of the model. All constructs show Average Variance Extracted (AVE) values above the recommended threshold of 0.50, indicating adequate convergent validity (Hair et al., 2019). The Composite Reliability and Cronbach's Alpha coefficients exceed 0.90 for all variables, indicating excellent internal consistency reliability and confirming that the indicators consistently measure the underlying constructs. The R-Square value for taxpayer compliance is 0.771, indicating that approximately 77.1% of the variance in compliance behavior can be explained by taxpayer awareness, tax service quality, and tax sanctions. This R-squared value is considered substantial in behavioral research, indicating strong predictive power of the model. These findings validate the robustness of the measurement model and the suitability of the structural model for hypothesis testing.

Table 5. Hypothesis Results

Variable	Path Coefficient	P-value
Taxpayer Awareness	0.556	0.000
Tax Service Quality	0.045	0.608
Tax Sanctions	0.312	0.009

Source: Processed Data

Table 5 reports the results of hypothesis testing based on the path coefficients and p-values obtained from the PLS-SEM analysis. The path coefficient for taxpayer awareness is 0.556 ($p < 0.001$), indicating a strong and statistically significant positive effect on motor vehicle taxpayer compliance. Similarly, the path coefficient for tax sanctions is 0.312 ($p = 0.009$), indicating a moderate positive effect. However, the path coefficient for tax service quality is 0.045 ($p = 0.608$), which is statistically insignificant, highlighting that service quality does not substantially drive compliance behavior in the sample population. These results empirically support Hypotheses H1 and H3 while rejecting H2. These findings are in line with theoretical expectations based on the Theory of Planned Behavior (Ajzen, 1991) and Attribution Theory (Weiner, 1985), which reaffirm the important role of taxpayers' intrinsic attitudes and perceived control factors over external service quality in influencing compliance behavior.

The Influence of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance

The results of the first hypothesis test revealed that taxpayer awareness has a significant positive effect on motor vehicle taxpayer compliance. Taxpayer awareness is one of the main factors that can affect motor vehicle taxpayer compliance. Taxpayer awareness is a drive from within a taxpayer to carry out their tax obligations, which includes an understanding of the importance of paying taxes, the benefits obtained from taxes, and moral and legal attitudes as citizens. Taxpayers are considered to have awareness when they voluntarily and responsibly report and pay taxes on time according to the rules without the need for encouragement or reprimands from the tax authorities.

High awareness forms a positive attitude towards tax obligations, because taxpayers understand the usefulness of paying taxes. This is supported by the respondents' responses to statement X1.4, "I always prepare an allocation of funds for tax payments," which shows that the majority of respondents strongly agree that taxes are used to support development and public services. Readiness in allocating funds also shows that taxpayers not only understand their obligations, but also make tax payments part of their financial management.

Based on the demographics of the respondents' jobs in this study, the majority of respondents already have jobs, with a percentage of 64%, where respondents already have a stable income and better ability in financial planning, so they are more disciplined in setting aside funds to pay taxes. In addition, some students and housewives generally have irregular incomes, which shows different financial priorities, so that tax payments are often not considered a top priority. However, all groups of respondents strongly agree and agree that awareness has a significant influence on taxpayer compliance.

This hypothesis is in line with the theory of planned behavior, which explains that taxpayer awareness can influence attitudes towards behavior, subjective norms, and perceived behavioral control. The understanding that paying taxes is a moral responsibility and legal compliance encourages individuals to fulfill their obligations. In addition, subjective norms such as the influence of the social environment, and behavioral control such as the ability to plan finances, strengthen taxpayer motivation to comply.

The results of this study are in line with research from Asri et al. (2024) and Febriana et al. (2024), which explain that taxpayer awareness affects motor vehicle taxpayer compliance. Taxpayer awareness can encourage individuals to be more compliant in paying taxes and contribute to increasing income. The higher the awareness of taxpayers, the higher the taxpayer compliance in carrying out their obligations to pay taxes.

The Influence of Tax Service Quality on Motor Vehicle Taxpayer Compliance

The results of the second hypothesis test revealed that the quality of tax services did not affect motor vehicle taxpayer compliance. The quality of tax services is one of the factors that is often considered important in influencing taxpayer compliance. However, in this study, the quality of tax services provided by officers, such as a fast, transparent, and easily accessible service system, does not always guarantee that taxpayers will be more compliant in paying their tax obligations.

Respondents' responses to the statement on the quality of tax services showed mixed results. Most respondents agreed that the services provided by Mojokerto City Samsat officers were fast, transparent, and easily accessible. However, several statement items had a lower average value than other statement items. This shows that although the majority of respondents felt that the service was adequate, other things could affect the relationship between service quality and taxpayer compliance. If further analyzed based on respondent demographics, the 17-25 year old age group tends to have broad access to digital information related to taxes, so they can fulfill their tax obligations without relying too much on direct interaction with officers. In addition, in terms of job demographics, 64% of respondents already involved had a steady income. Where jobs that have a fixed income tend to treat tax payments as an administrative obligation to avoid sanctions or legal problems.

According to the perspective of attribution theory that focuses on how individuals interpret the causes of an event or action, respondents tend to attribute their tax compliance to external factors, such as the quality of service or sanctions applied. However, the results of this study indicate a discrepancy with this theory. Although respondents were satisfied with the quality of tax services provided, such as fast and transparent services, respondents turned out to associate their tax compliance more with other external factors, namely sanctions or legal regulations applied by the government. Respondents tend to assume that paying taxes is an administrative obligation that must be fulfilled to avoid fines or other

legal consequences, which are considered more urgent than convenience in service. Law of the Republic of Indonesia Number 28 of 2009, Article 1(2) & (13) explains that if a taxpayer is late in paying motor vehicle tax for more than one day, a fine will be imposed. Therefore, although the quality of tax services provided is good, external factors such as sanctions and legal regulations influence taxpayers' decisions to fulfill their tax obligations more, and not solely because of the services provided.

The results of this study are in line with research conducted by Sitorus et al. (2023), which states that the quality of tax services does not affect the compliance of motor vehicle taxpayers. The study shows that although the quality of tax services is considered good, there are still other deeper factors, one of which is an understanding of the legal consequences and sanctions that have a greater role in determining the level of taxpayer compliance. This confirms that although fast, efficient, and transparent services can increase taxpayer convenience, other external factors, such as avoiding the risk of sanctions or fines, encourage taxpayers to fulfill their tax obligations.

The Influence of Tax Sanctions on Motor Vehicle Taxpayer Compliance

The results of the third hypothesis test revealed that tax sanctions have a significant positive effect on motor vehicle taxpayer compliance. Tax witnesses are one of the important factors in the taxation system that are useful for encouraging taxpayer discipline in complying with their obligations. These tax sanctions can be in the form of fines or interest imposed if tax obligations are not fulfilled on time. Tax sanctions play a role in changing taxpayer behavior, which tends to avoid additional costs due to delays or tax avoidance. Respondents' responses to tax sanctions, such as the importance of implementing sanctions and the need for firmness in implementing sanctions, indicate that clear and firm implementation of sanctions can encourage taxpayers to be more disciplined in fulfilling tax obligations.

Based on the demographics of the respondents' jobs and ages, several things were found that could affect motor vehicle taxpayer compliance. Most respondents in this study have a fixed income. Taxpayers who already have a fixed income tend to be more disciplined in fulfilling their tax obligations because the stability of income makes it easier to plan tax payments. In addition, respondents who are in the productive age range of 26-45 years also tend to be more compliant because at this age, many already have a good understanding and experience regarding tax obligations. Taxpayers with higher levels of education, such as students, also show a better level of compliance, possibly because they better understand the importance of tax regulations from the information media they access. This contribution reflects the importance of the influence of tax sanctions on taxpayer compliance behavior, with job and age factors playing a significant role in encouraging discipline to fulfill tax obligations.

This is relevant to the perspective of attribution theory, where individuals tend to look for reasons to explain the cause of an event. Taxpayers often associate their compliance behavior with efforts to avoid possible negative impacts, such as the imposition of administrative fines or the withholding of vehicle documents. The existence of clear and proportional tax sanctions not only provides a deterrent effect, but also forms taxpayers' perceptions of the importance of complying with tax obligations to avoid negative risks that are detrimental to taxpayers.

The results of this study are in line with research from Mantirri et al. (2024) and Wijiyanti et al. (2022), which explain that tax sanctions affect the compliance of motor vehicle taxpayers. The stricter the application of tax sanctions, the greater the consequences felt by taxpayers, thus encouraging taxpayers to comply more with regulations and carry out their tax obligations.

CONCLUSION

This study found that taxpayer awareness significantly affects motor vehicle taxpayer compliance, where higher awareness will result in greater voluntary compliance. This is in line with the Theory of Planned Behavior, where awareness shapes attitudes and perceived control. However, tax service quality does not have a significant impact on compliance, indicating that although efficient service

increases satisfaction, it is a secondary factor after the influence of law enforcement and perceived risk of non-compliance. On the other hand, tax sanctions are found to have a strong positive effect on compliance, supporting the idea that clear and consistent law enforcement can deter non-compliance.

To improve compliance, it is recommended that authorities raise taxpayer awareness through education and outreach programs. In addition, tax penalty enforcement should be strengthened to prevent tax evasion. Further research should explore other factors, such as social norms and digital devices, that may influence compliance. Limitations of this study include the small, region-specific sample size and the cross-sectional design, which limits the ability to establish causal relationships. Future research should expand the sample size, adopt a longitudinal approach, and examine other factors such as trust in government and personal attitudes toward taxes to provide a more comprehensive understanding of taxpayer behavior.

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