

Analysis of Factors Influencing the Compliance of Motor Vehicle Taxpayer at Samsat Depok 1

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Abstract

This research is motivated by the significant role of motor vehicle tax as one of the main sources of regional revenue. However, the compliance level of motor vehicle taxpayers remains a significant challenge that requires further research. This research aims to analyze the factors that influence the compliance of motor vehicle taxpayers registered at the Samsat Office of Depok City 1. This research adopts a quantitative approach, with data collected by distributing questionnaires to 150 respondents selected using a convenience sampling technique. The data were analyzed using multiple linear regression with SPSS 26. The results showed that taxpayer awareness, tax service quality, and tax sanctions had a positive effect on the compliance of motor vehicle taxpayer. Meanwhile, subjective norms have a negative effect on the compliance of motor vehicle taxpayer. This research contributes by providing empirical evidence regarding the factors that can influence the compliance of motor vehicle taxpayers. The results of this study can be used as a consideration in formulating policies that can enhance the compliance of motor vehicle taxpayers at the Samsat Office of Depok City 1.

Keywords: Taxpayer Awareness, Tax Service Quality, Tax Sanctions, Subjective Norms, The Compliance of Motor Vehicle Taxpayer

Introduction

Tax is a financial contribution mandated by the state to individuals and entities based on tax regulations. This contribution plays a crucial role as a primary source of national revenue. In 2023, 80% of Indonesia's revenue came from the taxation sector, amounting to Rp2,118 trillion (Badan Pusat Statistik, 2024). This revenue is used by the government to finance infrastructure development, public services, and to maintain economic stability through various fiscal policies.

Within the framework of regional autonomy, tax decentralization grants authority to local governments to manage their own taxation. UU Nomor 1 Tahun 2022 on “Financial Relations between the Central Government and Regions”, authorizes provinces to collect several types of taxes, including motor vehicle tax, title transfer tax, heavy equipment tax, regional tax on fuel for motor vehicles, surface water tax, tobacco tax, and non-metallic minerals and rocks tax. In West Java Province, motor vehicle taxes have become the dominant source of regional revenue, contributing Rp9.2 trillion out of a total regional tax revenue of Rp22.5 trillion in 2023 (Badan Pendapatan Daerah Jawa Barat, 2024). However, the fiscal potential of motor vehicle taxes has not been optimized due to a high level of non-compliance.

Table 1. The Number of Vehicles Not Renewing Registration at the Samsat Office of Depok 1 2020-2023

Year	Number of Vehicle Not Renewed	Number of Registered Vehicle	Percentage
2020	180.618 unit	761.042 unit	23,7%
2021	201.053 unit	750.558 unit	26,8%
2022	191.099 unit	761.002 unit	25,1%
2023	194.146 unit	786.269 unit	24,7%
Average			25,1%

Table 1 presents data on the number of vehicles that did not re-register during the period 2020 to 2023. The results indicate fluctuations over the years, with an average of 25.1% of registered vehicles not completing the renewal process. This phenomenon reflects a potential issue in tax compliance, which could pose an obstacle to achieving regional revenue targets.

Literature identifying various factors that influence the compliance of motor vehicle taxpayer has been extensively conducted. Widiowati & Elisabeth (2023) found that taxpayer compliance is affected by taxpayer awareness, tax socialization, tax sanctions, and service quality. Listiana & Hernawati (2024) reported that moral obligation, tax sanctions, and tax knowledge significantly influence the compliance of motor vehicle taxpayer, while taxpayer awareness, service quality, and the drive-thru system were found to have no significant effect. In addition, Balqis & Rusdi (2020) stated that subjective norms and social media influence taxpayer compliance, whereas taxpayer awareness does not have a significant impact.

Therefore, this study aims to expand upon previous research, which has shown inconsistent findings. The development in this research is carried out through the selection of a more specific research object and the combination of tested variables, namely taxpayer awareness, tax service quality, tax sanctions, and subjective norms. Based on the background explained, the objective of this research is to analyze the influence of each of these variables on the compliance of motor vehicle taxpayers registered at the Samsat office of Depok City 1.

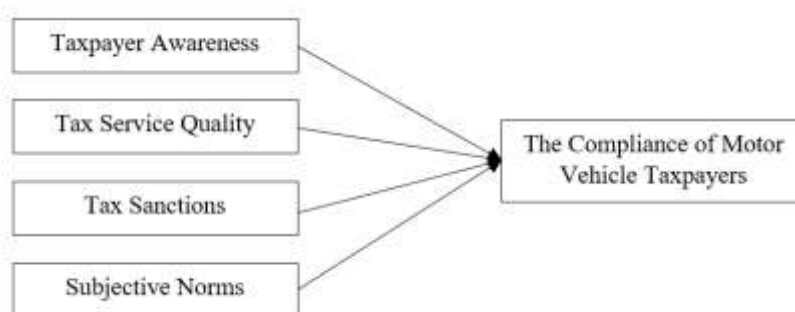


Figure 1. Research Model

Material and Method

Research Design

This research examines the factors influencing the compliance of motor vehicle taxpayers using a quantitative approach through survey methods. The population consists of all taxpayers registered at the Samsat Office of Depok City I. The survey was conducted by distributing questionnaires to 150 respondents, determined using the Slovin formula with a 10% margin of error. The sampling technique employed is convenience sampling, considering the ease of access to respondents and their willingness to participate in this research.

Instrument and Measures

This research uses a questionnaire consisting of 40 statement items. Each item was measured using a four-point Likert scale. Positive statements were scored from 1 (strongly disagree) to 4 (strongly agree), while negative statements were scored in reverse, from 4 (strongly disagree) to 1 (strongly agree). Before the questionnaire was used in the main data collection, a validity and reliability test were conducted on 30 respondents as a pilot sample. The analysis results showed that all statement items were valid and reliable, indicating that the questionnaire was appropriate for measuring the variables in this research.

Table 2. Measurement

Variable	Indicators	Source
Compliance of Motor Vehicle Taxpayer (Y)	Knowledge of tax regulations	Sari (2023)
	Completeness of requirements	
	Accuracy	
	Timeliness	
Taxpayer Awareness (X1)	Understanding of the impact	Sari (2023)
	Obedience	
	Voluntariness	
	Dicipline	
Tax Service Quality (X2)	Availability of facilities	Sari (2023)
	Efficiency	
	Security	
	Responsiveness	
	Professionalism	
Tax Sanctions (X3)	Consequences	Sari (2023)
	Legal basis	
	Fairness	
	Firm enforcement	
Subjective Norms (X4)	Normative belief	Pangestie & Satyawan (2019)
	Motivation to comply	

Data Analysis

The data obtained from the questionnaire were analyzed using SPSS 25. Descriptive statistical analysis was conducted to provide an overview of the respondents' characteristics and the distribution of responses for each variable. Before conducting the regression analysis, classical assumption tests were conducted to ensure that the regression model met the eligibility criteria for further analysis. Subsequently, multiple linear regression analysis was conducted to examine the influence of taxpayer awareness, tax service quality, tax sanctions, and subjective norms on the compliance of motor vehicle taxpayer.

Result

Descriptive statistics provide a general overview of data distribution. As shown in Table 3, all variables exhibit mean values higher than their standard deviations, indicating relatively low data variability.

Table 3. Descriptive Statistics

Variable	N	Min	Max	Mean	Std.Deviation
Compliance of Motor Vehicle Taxpayer (Y)	150	9	31	25,87	4,611
Taxpayer Awareness (X1)	150	10	32	25,96	4,593

Tax Service Quality (X2)	150	14	40	32,76	5,739
Tax Sanctions (X3)	150	10	32	26,14	4,854
Subjective Norms (X4)	150	7	24	19,11	3,514

Table 4. Normality Test Result

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		150
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.51528238
Most Extreme Differences	Absolute	.042
	Positive	.037
	Negative	-.042
Test Statistic		.042
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Normality was tested using the Kolmogorov-Smirnov method. As presented in Table 4, the significance value is 0.200 ($0.200 > 0.05$), indicating that the residuals are normally distributed.

Table 5. Multicollinearity Test Result

Coefficients ^a								
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1 (Constant)	.946	.743		1.274	.205			
X1	.421	.082	.419	5.109	.000	.110	9.050	
X2	.324	.065	.403	4.981	.000	.114	8.786	
X3	.273	.069	.288	3.971	.000	.142	7.052	
X4	-.197	.083	-.150	-2.358	.020	.184	5.436	

a. Dependent Variable: Y

Table 5 presents the multicollinearity test results. All tolerance values are above 0.1 and VIF values are below 10, indicating no multicollinearity issues among the independent variables.

Table 6. Heteroscedasticity Test Results

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1 (Constant)	1.868	.430		4.346	.000	
X1	.005	.048	.026	.105	.917	
X2	-.048	.038	-.310	-1.275	.204	
X3	.035	.040	.190	.873	.384	
X4	-.006	.048	-.023	-.122	.903	

a. Dependent Variable: abs_res

The heteroscedasticity test was conducted using the Glejser method. As shown in Table 6, all independent variables have significance values greater than 0.05. Therefore, it can be concluded that there is no indication of heteroskedasticity in the regression model.

Table 7. Multiple Linear Regression Analysis Results

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	.946	.743		1.274
	X1	.421	.082	.419	5.109
	X2	.324	.065	.403	4.981
	X3	.273	.069	.288	3.971
	X4	-.197	.083	-.150	2.358

a. Dependent Variable: Y

Based on Table 7, the multiple linear regression equation formed in this research is as follows:

$$Y = 0.946 + 0.421X_1 + 0.324X_2 + 0.273X_3 - 0.197X_4$$

This equation shows the relationship between taxpayer compliance (Y) and the four independent variables. The constant value of 0.946 indicates that if all independent variables are held at zero, the predicted value of taxpayer compliance would be 0.946. The coefficient for taxpayer awareness (X₁) is 0.421, meaning that for every one-unit increase in taxpayer awareness, the level of compliance increases by 0.421 units, assuming other variables remain constant. Similarly, the coefficient for tax service quality (X₂) is 0.324, indicating a positive impact where a one-unit increase in service quality is associated with a 0.324-unit increase in compliance. Tax sanctions (X₃) also have a positive coefficient of 0.273, suggesting that more effective sanctions contribute to higher levels of compliance. In contrast, the coefficient for subjective norms (X₄) is -0.197, indicating a negative relationship. This implies that an increase in subjective norms is associated with a decrease in taxpayer compliance by 0.197 units, when the other variables are held constant.

Table 8. The Coefficient of Determination (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.944 ^a	.892	.889	1.53604

a. Predictors: (Constant), X4, X3, X2, X1

As shown in Table 8, the coefficient of determination (R²) is 0.892, indicating that 89.2% of the variance in taxpayer compliance can be explained by the independent variables. Meanwhile, the remaining 10.8% is explained by other variables outside the model or by factors not examined in this research.

Table 9. t-Test Result

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.946	.743		1.274	.205
	X1	.421	.082	.419	5.109	.000
	X2	.324	.065	.403	4.981	.000
	X3	.273	.069	.288	3.971	.000
	X4	-.197	.083	-.150	-2.358	.020

a. Dependent Variable: Y

The results of t-test are presented in Table 9. Three independent variables (X1, X2, X3) show positive coefficients and are statistically significant ($p < 0.05$). Variable X4 shows a negative and significant coefficient.

Discussion

The findings of this research reveal that taxpayer awareness, tax service quality, and tax sanctions have a positive influence on the compliance of motor vehicle taxpayer, while subjective norms show a negative relationship. These results confirm hypotheses H1, H2, and H3, and reject H4.

1. Theory of Planned Behavior and Compliance Theory emphasize that understanding and moral responsibility are key drivers of compliant behavior. 1. Motor vehicle taxpayers at the Samsat Office of Depok City 1 generally understand the importance of taxes and show a positive behavior in fulfilling their tax obligations, such as paying taxes on time and completing requirements appropriately. This finding supports and strengthens the research conducted by Juliantari et al. (2021) which found that taxpayers with a high level of awareness are more likely to comply voluntarily with tax regulations.
2. Theory of Planned Behavior and Compliance Theory suggest that effective interaction between taxpayers and tax officers can encourage compliant behavior. In this research, motor vehicle taxpayers at the Samsat Office of Depok City 1 expressed positive experiences during their visits. These positive interactions contribute to a perception that the tax process is easy and accessible, which in turn increases taxpayers' discipline and willingness to comply with existing tax regulations. This result is consistent with the findings of Lutfi et al. (2023).
3. Tax sanctions have been proven to have a positive effect on motor vehicle taxpayer compliance. The majority of taxpayers at Samsat of Depok City 1 agree that sanctions serve as a form of supervision, and their presence increases awareness to comply in order to avoid penalties. This finding is consistent with the Theory of Planned Behavior, Compliance Theory, and the study by Widiowati & Elisabeth (2023), which suggests that external pressures such as inspections or legal enforcement can strengthen taxpayer compliance.
4. Subjective norms have a negative influence on taxpayer compliance at Samsat of Depok City 1. Although taxpayers are aware of social pressure from their surroundings, it is not strong enough to encourage compliant behavior. The rejection of this hypothesis indicates that social pressure is not the main factor, as compliance is more driven by personal awareness. This result contradicts several previous studies but aligns with research emphasizing that individual responsibility is more important than social influence in the context of tax compliance, such as the research by Rohmah & Herwinarni (2018).

Conclusion, Implication, and Recommendation

This research aims to analyze the factors influencing the compliance of motor vehicle taxpayers. The findings indicate that taxpayer awareness, service quality, and tax sanctions have a positive effect on compliance levels, while subjective norms show a negative effect. Theoretically, this study reinforces the relevance of the Theory of Planned Behavior and Compliance Theory in understanding tax compliance behavior. It also contributes to the development of taxation literature by providing relevant empirical evidence on fiscal compliance at the regional level. From a practical perspective, the research findings can be used as a consideration for policymakers, particularly local governments and tax authorities, in formulating more effective strategies to enhance taxpayer compliance. Future research is encouraged to expand the scope of respondents beyond the Samsat Office of Depok City I to achieve broader generalizability. Additionally, exploring other potential variables not examined in this study could offer more comprehensive insights.

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