

The Influence Of Taxation Knowledge, Taxpayer's Income, And Quality Of Motor Vehicle Service Access On Taxpayer Compliance (Study At The North Lombok Joint Samsat Office)

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Abstract

This research was conducted to determine the influence of taxation, taxpayer income, and quality of service access on taxpayer compliance at the North Lombok Joint Samsat Office. This research uses a quantitative type of research. The data used is primary data and secondary data. The sample obtained in this research was 100 respondents. The sampling technique uses random sampling with the sample size calculated using the Slovin formula. Data analysis in this study used multiple linear regression analysis with the help of SPSS 26. The findings of this research are that knowledge of taxation and quality of service access have a positive and significant influence on motor vehicle taxpayer compliance, while taxpayer income has no significant influence on vehicle taxpayer compliance. motorized.

Keywords: Knowledge, Income, Service Quality, Compliance.

INTRODUCTION

Indonesia has two sources of state income, one of which is quite large in revenue and also an important source of funds for national development is taxes. Tax is a mandatory contribution made by citizens to the state, which is used for the interests and needs of the Indonesian people based on taxation legislation. Taxes are also state revenues which have an important role in supporting the country's economy because without taxes the life of the country can never run smoothly and well. Currently one of the main sources of domestic revenue is the taxation sector. In almost all regions in Indonesia, tax is one of the sectors to increase regional income. Most of the state revenue in the State Revenue and Expenditure Budget (APBN) comes from taxes, around 73.7 percent of total state revenue. Therefore, the government must make various efforts to maximize tax revenues (Agustin & Putra, 2019).

Regional taxes are the most important source of regional revenue in financing all the needs for carrying out tasks, functions, and obligations of regional services to its people. The authority to impose taxes on residents to finance public services is an important element in the local government system. In Indonesia, regional governments, both provincial and district/city, have the authority to impose taxes, even though the amount is relatively smaller than the national tax. The types of regional taxes based on the Law of the Republic of Indonesia Number 28 of 2009 concerning regional taxes and regional levies are divided into two, namely, provinces and districts/cities. The types of provincial taxes consist of taxes on motor vehicles and water vehicles, transfer fees for motor vehicles and water vehicles, motor vehicle fuel taxes, and taxes on the extraction and use of groundwater and surface water. Then the types of district/city taxes consist of hotel tax; restaurant tax, entertainment tax, advertising tax, street lighting tax, class C mining tax, and parking tax.

One component of regional taxes that has a high contribution to increasing Regional Original Income (PAD) is Motor Vehicle Tax (PKB). Motor vehicle tax is a tax on ownership and/or control of motor vehicles (vehicles with two or more wheels and their trailers used on all types of land roads and driven by technical equipment in the form of motors or other equipment whose function is to convert a certain energy resource into vehicle motive power motorized equipment concerned, including large moving equipment). Motor vehicle tax is one of the provincial taxes that has been levied since 1976 and has become one of the largest contributors to original regional income to finance regional development in the province (Baros, 2016).

Motor Vehicle Tax has several objectives, namely to generate income for the government which can be used to finance the development of transportation infrastructure and other activities. Apart from that, this tax also functions as a tool for regulating the use of environmentally friendly vehicles and provides incentives to vehicle owners who meet certain conditions. The government requires vehicle owners to pay motor vehicle tax within a certain period, violations in paying this tax can result in sanctions or fines by the regulations in force in that country. The greater the number of motorized vehicles in the North Lombok area, the greater the income that will be received from motor vehicle tax. This is a source of regional original income (PAD) that is quite promising.

Table 1. Number of Taxpayers Who Do Not Pay PKB

Regency/City	2016	2017	2018	2019	2020
Bima	28,841	32,639	37,361	42,580	48,370

Dompu	20,288	26,130	26,130	29,755	33,812
West Lombok	70,255	80,741	89,982	102,032	124,367
Central Lombok	92,438	100,422	114,125	128,246	152,349
East Lombok	106,753	116,752	130,377	146,389	171,761
North Lombok	1,016	19,545	24,583	26,638	33,037
Sumbawa	41,433	47,001	55,332	62,801	73,634
West Sumbawa	17,072	18,489	20,933	23,626	27,138
Bima City	847	6,305	14,519	21,284	26,137
Mataram City	116,889	132,037	145,729	161,653	189,790
Jumlah	495,832	576,874	659,071	745,004	880,395

Secondary Data Source: (NTB Bappenda)

It can be seen from the data above that the number of taxpayers who do not pay motor vehicle tax is increasing every year, this is due to the lack of participation from the public in carrying out their tax obligations. Based on data from the Joint Samsat Office, North Lombok Regency is ranked 3rd with a total of 74,357 motorized vehicles. However, there are still not many people who have not carried out their obligation to pay motor vehicle tax. Motor vehicle tax arrears in North Lombok Regency are 38,612 units in arrears, with a nominal value of more than 40 billion (Head of North Lombok Samsat Office, 2023). To reduce motor vehicle tax arrears, the North Lombok Regency government is carrying out PKB whitening which will be held from October to December 2023 with a target of 90% or around 34,751 units (said the Head of the North Lombok Joint Samsat Office).

Taxpayer compliance can be influenced by various factors. The first factor is tax knowledge. Knowledge has an important role in generating a person's tax compliance. People who know about taxation are more likely to understand the importance of paying taxes. If a taxpayer's knowledge and understanding are high, then the taxpayer will follow the rules of tax regulations. Likewise, vice versa, taxpayers who have low knowledge will not comply with taxation.

The second factor is the taxpayer's income. Motor vehicle taxpayer income refers to an individual's income or financial capabilities related to the ownership and use of motor vehicles. This income can come from salary, business, or other sources used to pay motor vehicle tax obligations. The impact of income on motor vehicle tax compliance can be seen from two aspects. First, individuals with high incomes are more likely to fulfill tax obligations easily because they have sufficient financial resources. Second, individuals with

low incomes may face difficulties in paying their motor vehicle taxes, which may reduce compliance rates.

The third factor is the quality of service access which is very important to encourage taxpayer awareness in paying taxes. If everything can be fulfilled by the tax officer, then the public will feel comfortable and easy in carrying out their obligations to pay taxes and will comply with their obligations. Based on the research gap above, the researcher is interested in conducting this research, examining the influence of tax knowledge and income of taxpayers registered at the North Lombok Joint Samsat Office, with the hope that the research results obtained can be used as information and consideration in formulating policies related to regional revenues, especially taxes. area for North Lombok Regency. From a theoretical perspective, the results of previous research are also a consideration for re-examining "The Influence of Tax Knowledge, Taxpayer Income and Quality of Access to Motor Vehicle Services on Taxpayer Compliance (Study at the North Lombok Joint Samsat Office)"

LITERATURE ANALYSIS AND METHODOLOGY

Tax Definition and Tax Overview

According to Judiseno, (2002), tax is an obligation of citizenship and service as well as an active role of citizens and other members of society to finance various national developments whose implementation is regulated in laws and regulations for the welfare of the nation and state. Tax is also defined as the people's contribution to the state treasury based on law which can be enforced without receiving reciprocal services (counterperformance) which can be directly demonstrated and which are used for the public interest (Mardiasmo, 2018).

Mardiasmo, (2009) defines taxes as people's contributions to the state treasury based on law (which can be enforced) without obtaining reciprocal services (counter-performance) which can be directly demonstrated and which are used to pay for public expenses. Based on the type of collecting institution, taxes are divided into two, namely central taxes and regional taxes. Central tax is a tax determined by the central government, the authority to collect which rests with the central government, and the results are used to finance central government expenditure and state development, while regional tax according to Law Number 28 of 2009 is a mandatory contribution to the regions owed by individuals. or a coercive body based on law, without receiving direct compensation and used for regional needs for the greatest prosperity of the people.

Definition of Tax on Motor Vehicles

Motor Vehicle Tax (PKB) is an objective tax, depending on the object being taxed which is in the ownership or control of the taxpayer. Motor vehicle tax is paid in each region, where payment is made at the SAMSAT Joint office and carried out by the laws and government regulations that have been determined. According to Law Number 28 of 2009 concerning Regional Taxes and Levies, Motor Vehicle Tax (PKB) is a tax on ownership and/or control of motor vehicles. Motorized Vehicles are all-wheeled vehicles and their trailers that are used on all types of land roads, and are driven by technical equipment in the form of motors or equipment. According to Law no. 28 of 2009 Article 4 which contains regional taxes and regional levies, the object of motor vehicle tax is ownership or control of motorized vehicles that have been registered in the region, while the object is an individual or an entity that owns or controls motorized vehicles. Motor Vehicle Tax Rates according to Law no. 28 of 2009, namely as follows:

1. For the first ownership of a private motor vehicle, namely 1.5%
2. For public transportation motorized vehicles 1.0%
3. 0.5% for ambulances, fire engines, social services, social and religious institutions, government, regional government institutions, TNI/POLRI and;
4. 0.2% for heavy equipment vehicles and large equipment.

Definition of Tax Knowledge

Tax knowledge is the knowledge to carry out tax administration, such as calculating tax owed or filling out notification letters, reporting notification letters, understanding tax collection provisions, and other matters related to tax obligations (Rahayu, 2017). Knowledge of taxes includes an understanding of the tax system, various types of taxes, taxpayer obligations, reporting procedures, and legal aspects related to taxation.

Definition of Income

Income is income obtained by someone after doing work. The obstruction of optimal motor vehicle tax revenue is also influenced by the taxpayer's income level. Economic factors are very important for carrying out tax obligations. Taxpayers will not have difficulty fulfilling their tax obligations if the amount they have to pay is still below the income they earn regularly (Puteri, 2019). Income according to Mardiasmo, (2009) is any additional economic capability received or obtained by a taxpayer, whether from Indonesia or outside Indonesia, which can be used for consumption or to increase the wealth of the taxpayer concerned, in whatever name and form.

Quality of Service Access

According to Tjipto, (2012), service quality is a dynamic condition that is closely related to products, services, and human resources. As well as processes and environments that can at least meet or even expect the expected service quality.

Definition of Tax Compliance

Nurmanto, (2003) states that tax compliance is a condition where taxpayers fulfill all tax obligations and exercise their tax rights. Therefore, the government needs to pay attention to these factors to increase tax compliance. With a holistic approach and effective management, the government can increase the level of tax compliance and generate greater revenues for development and the benefit of society in general.

METHODOLOGY

The research location used for this research is the North Lombok Regency Joint Samsat Office. Meanwhile, the time for carrying out this research was November 2023. The subject of this research was the North Lombok Joint Samsat Office. Meanwhile, the objects in this research are taxpayers, taxpayer income, and quality of service access. The population in this study is taxpayers at the North Lombok Regency Joint Samsat Office based on the potential motor vehicle tax in 2023 totaling 22,162 taxpayers. The sampling technique used was proportional stratified random sampling with the sample size calculated using the Slovin formula. The number of respondents in this study was 100 respondents. The data collection methods used in this research are primary data and secondary data. The primary data in this research is a questionnaire distributed directly to respondents. Meanwhile, secondary data in this research is data obtained by researchers indirectly through intermediary media, generally in the form of evidence, notes, or historical reports arranged in the form of archives or documents. The archival data or documents in this research were obtained from the North Lombok Bappenda. The analysis techniques in this research are: instrument test, classical assumption test, multiple linear regression analysis, t-test, F test, and R^2 test

RESEARCH AND RESULTS

Validation Test

Validity testing is carried out by looking at the significance value of each instrument contained in the SPSS ver. 26. If the sig value. < 0.05 then the instrument is said to be valid. All questions related to Tax Knowledge (X_1), Taxpayer Income (X_2), Quality of Service Access (X_3), and Motor Vehicle Taxpayer Compliance (Y) can be declared valid because in each statement the significance value is smaller than 0.05 and The calculated r value is greater than the table r value, with a calculated r of 0.098.

Reliability Test

The Cronbach Alpha coefficient is greater than or equal to 0.50, so it is said to be reliable. The Tax Knowledge variable (X_1) has a Cronbach Alpha of 0.534 which is greater than 0.5, this data is said to be reliable. The Taxpayer Income variable (X_2) has a Cronbach Alpha value of 0.510, greater than 0.5, meaning the data is reliable. The Quality of Service Access variable (X_3) has a Cronbach Alpha value of 0.604 which is greater than 0.5, meaning the data is reliable. The Motor Vehicle Taxpayer Compliance variable (Y) has a Cronbach Alpha value of 0.550, greater than 0.5, meaning the data can be said to be reliable.

Descriptive Statistical Analysis Test Results

Descriptive statistical tests were carried out to determine the description of the distribution of data from dependent/dependent variables and independent/independent variables.

Table 2. Descriptive Statistical Test Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Total_ X_1	300	15	20	17,10	2,341
Total_ X_2	300	15	20	17,40	2,543
Total_ X_3	300	15	20	17,46	2,390
Total_ Y	300	15	20	20,50	2,780
Valid N (listwise)	300				

Source: (SPSS ver.26, data processed, 2024)

Based on the data above, three descriptions or descriptions of the research results can be concluded:

1. The Motor Vehicle Taxpayer Compliance variable (Y) has a minimum value of 15, a maximum value of 25, an average value (mean) of 20.50, and a standard deviation value of 2.780. This shows that there is a difference in the Motor Vehicle Taxpayer Compliance (Y) value compared to the average value of 2.780. The maximum score for the Motor Vehicle Taxpayer Compliance variable (Y) is 20 with a total of 6 questions, an average of 6 is obtained, thus the majority of respondents' answers strongly agree.
2. The Tax Knowledge variable (X_1) has a minimum value of 15, a maximum value of 20, an average (mean) value of 18.10, and a standard deviation value of 2.341. This shows that there is a difference in the value of Tax Knowledge (X_1) compared to the average value of 2.543. The maximum score on the Tax Knowledge variable (X_1) was 20 with a total of 5 questions, an average of 4.6 was obtained, thus the majority of respondents' answers strongly agree.
3. The Taxpayer Income variable (X_2) has a minimum value of 10, a maximum value of 20, an average value (mean) of 18.68, and a standard deviation value of 2.390. This shows that there is a difference in the value of Taxpayer Income (X_2) compared to the average value of 2.341. The maximum score on the taxpayer income variable (X_2) was

20 with a total of 5 questions, an average of 4.5 was obtained, thus the majority of respondents' answers strongly agree.

4. The Service Access Quality variable (X_3) has a minimum value of 10, a maximum value of 20, an average value (mean) of 18.57, and a standard deviation value of 2.780. This shows that there is a difference in the Quality of Service Access (X_3) value compared to the average value of 2.780. The maximum score on the service access quality variable (X_3) was 23 with a total of 7 questions, an average of 4.5 was obtained, thus the majority of respondents' answers strongly agree.

Linearity Test

The results of the analysis show that the Tax Knowledge (X_1) F value at deviation from linearity is 1.432 with a significance of $0.110 \geq 0.05$, so from the hypothesis given, the two data are linearly related to each other. Taxpayer income (X_2), the F price at deviation from linearity is 1.581 with a sig value of $0.070 > 0.05$, so the two data are linearly related and. Quality of Service Access (X_3), the F value in the deviation form linearity shows $0.614 \geq 0.05$, so the data is said to have a linear relationship.

Normality test

Normality test results, Asymp value. Sig (2-tailed) is 0.005. The amount of data that can be obtained is recommended using Exact. Sig. (2-tailed) (Cyrus, 2010). The exact Sig Value. of 0.130 is greater than 0.05. The normality test applies nonparametric statistics with Kolmogorov Smirnov. Two-way testing, namely the data is normally distributed when the resulting sig value is > 0.05 , while the data is not normally distributed, namely the sig value obtained is < 0.05 . It can be concluded that the data can be normally distributed.

Multicollinearity Test

The values commonly used to indicate a regression model that is free from multicollinearity are a VIF value < 10 and a tolerance value > 0.1 . The results of the multicollinearity test show that the tolerance value for the Tax Knowledge variable (X_1) is $0.655 > 0.1$ and the VIF value is $1.527 < 10$, it can be said that the variable (X_1) does not experience multicollinearity. The Taxpayer Income variable (X_2) is $0.836 > 0.1$ and the VIF value is $1.197 < 10$, it can be said that the variable (X_2) does not experience multicollinearity. The Service Access Quality variable (X_3) is $0.723 > 0.1$ and the VIF value is $1.383 < 10$, it can be said that the variable (X_3) does not experience multicollinearity.

Heteroscedasticity Test

The results of the heteroscedasticity test using the Glejser test obtained a significance value of Tax Knowledge (X_1) 0.596, Taxpayer Income (X_2) 0.476, and Quality of Service Access (X_3) 0.643 above 0.05. Because the significance value of the Glejser test for all independent variables in this study is > 0.05 , it can be concluded that there are no symptoms of heteroscedasticity and data processing can be continued at the next stage.

Multiple Linear Regression Test

This multiple linear regression test was carried out to determine the effect of the independent variable on the dependent variable. The multiple linear regression analysis model involves more than one independent variable or independent variable. The following table shows the results of multiple linear regression analysis tests:

Table 3. Results of Multiple Linear Regression Analysis

Variable	Unstandardized Coefficient B	Std. error	Standardized Coefficient Beta	T	Sig
(Constant)	6.943	1.141		5.321	.000
Total_X ₁	.430	.068	.303	6.845	.000
Total_X ₂	.015	.054	.015	.250	.750
Total_X ₃	.300	.050	.280	5.560	.000

Source: (SPSS ver.26, data processed, 2024)

$$KWP = 6.943 + 0.43PP + 0.015TP + 0.300KPF + e$$

The following is an interpretation of the results of the regression equation in this study:

1. The Motor Vehicle Taxpayer Compliance variable (Y) has a minimum value of 15, a maximum value of 20, an average value (mean) of 20.50, and a standard deviation value of 2.341. This shows that there is a difference in the value of Motor Vehicle Taxpayer Compliance (Y) compared to the average value of 2.543. The maximum score for the Motor Vehicle Taxpayer Compliance variable (Y) is 20 with a total of 6 questions, an average of 5 is obtained, thus the majority of respondents' answers strongly agree.
2. The Tax Knowledge variable (X₁) has a minimum value of 10, a maximum value of 20, an average (mean) value of 18.20, and a standard deviation value of 2.780. This shows that there is a difference in the value of Tax Knowledge (X₁) compared to the average value of 2.543. The maximum score on the Tax Knowledge variable (X₁) was 20 with a total of 5 questions, an average of 4.5 was obtained, thus the majority of respondents' answers strongly agree.
3. The Taxpayer Income variable (X₂) has a minimum value of 10, a maximum value of 20, an average (mean) value of 17.50, and a standard deviation value of 2.280. This shows that there is a difference in the value of Taxpayer Income (X₂) compared to the average value of 2.626. The maximum score on the Taxpayer Income variable (X₂) was 20 with a total of 5 questions, an average of 4.6 was obtained, thus the majority of respondents' answers strongly agree.
4. The Service Access Quality variable (X₃) has a minimum value of 15, a maximum value of 20, an average value (mean) of 17.65, and a standard deviation value of 2.65-. This shows that there is a difference in the Quality of Service Access (X₃) value compared to the average value of 2.240. The maximum score on the service access quality

variable (X_3) was 230 with a total of 7 questions, an average of 4.5 was obtained, thus the majority of respondents' answers strongly agree.

Coefficient of Determination (R^2)

The coefficient of determination value is between zero and one. A small R^2 value means that the ability of the independent variables to explain variations in the dependent variable is very limited. In this study, the coefficient of determination (R Square) was 0.126 (obtained from squaring the R-value, namely $(0.303)^2$). The coefficient of determination value of 0.350 is equal to 30.2%. So the variables Tax Knowledge (X_1), Taxpayer Income (X_2), and Quality of Service Access (X_3), influence the Motor Vehicle Taxpayer Compliance variable (Y), amounting to 32.3% and the remaining 70.1% is influenced by the variable other than the regression model.

Hypothesis Test (t-Test)

The results of the partial significance test, the F-count value is 6.321 with a significance of $0.000 < 0.05$ which means. In the first hypothesis, the results of the t-statistical test showed that the T-calculated value of Tax Knowledge (X_1) was 6.845, while the regression coefficient value was 0.460 and the significance was $0.000 < 0.05$. This means that Tax Knowledge has a significant positive impact on Motor Vehicle Taxpayer Compliance. H1 is accepted. Meanwhile, in the second hypothesis, the t-statistical test results show that the T-calculated value of Taxpayer Income (X_2) is 0.245, while the variable coefficient value is 0.015 and the significance is $0.750 > 0.05$ so that Taxpayer Income has an insignificant impact on Motor Vehicle Taxpayer Compliance. H2 Rejected. Meanwhile, the third hypothesis, namely the results of the t statistical test, shows that the T value for Service Access Quality (X_3) is 5.321, with a regression coefficient value of 0.300 and a significance of $0.000 < 0.05$. Quality of Service Access has a positive and significant impact on Motor Vehicle Taxpayer Compliance. H3 is accepted.

The Influence of Tax Knowledge on Motor Vehicle Taxpayer Compliance

Based on the multiple linear regression test, the regression coefficient of the tax knowledge variable is 0.320, the calculated t-value of the tax knowledge variable is 7.845, and the significance value is $0.000 < 0.05$, which means that tax knowledge and motor vehicle taxpayer compliance have significant positive results. so the hypothesis (H1) is accepted in this research. Knowledge has an important role in generating a person's tax compliance. People who know about taxation are more likely to understand the importance of paying taxes. If a taxpayer's knowledge and understanding are high, then the taxpayer will follow the rules of tax regulations. Likewise, vice versa, taxpayers who have low knowledge will not comply with taxation.

The results of this research are in line with research conducted by Zakaair, (2020), Karlina & Ethika (2020), Wardani & Rumiyatun, 5 C.E.), Susanto, (2021), Mindan & Ardini, (2022), and Condro, (2018) who state that tax knowledge has a positive and significant effect on taxpayer compliance. However, the results of this research contradict research conducted

by Ermawati, (2018) which shows that tax knowledge does not have a positive effect on motor vehicle taxpayer compliance.

The Influence of Taxpayer Income on Motor Vehicle Taxpayer Compliance

Through the results of calculations that have been carried out from 300 respondents, the t count for the income level is 0.245 with a regression coefficient of 0.015 and a significance of 0.750 which is greater than 0.05, which means that Taxpayer Income has no significant effect on motor vehicle taxpayer compliance, so the hypothesis (H2) was rejected in this study. A high income does not necessarily mean that taxpayers are compliant and obedient in paying taxes, and vice versa, taxpayers who have low incomes are not necessarily disobedient in paying motor vehicle taxes. Many taxpayers have high incomes, but still commit fraud in the tax sector. Taxpayer income does not affect motor vehicle tax compliance.

The results of this research are in line with research conducted by Alika, (2019), Nita Ahmad and Santi (2022), Puteri et al. (2019), and Haswdar (2016) which explains that income level does not have a significant effect on motor vehicle taxpayer compliance. However, the results of this research contradict research conducted by Mahaputri & Noviori, (2016) which states that taxpayers' tax knowledge has a positive effect on motor vehicle taxpayer compliance at the Malang Samsat Office.

The Influence of Service Access Quality on Motor Vehicle Taxpayer Compliance

Judging from the multiple linear regression test, the regression coefficient of the tax knowledge variable is 0.292, the calculated t-value of the tax knowledge variable is 4.490, and the significance value is $0.000 < 0.05$, which means that the quality of service access and motor vehicle taxpayer compliance has positive results. significant. so the hypothesis (H3) is accepted in this research. The better the service provided, the higher the level of compliance provided by taxpayers to fulfill tax obligations, as well as the higher the intention to utilize the facilities owned by the Lombok Samsat office. On the other hand, if taxpayers do not receive good service according to their expectations, their intention to use existing facilities will decrease, so taxpayer compliance will also decrease over time.

The results of this research are in line with research conducted by Agusta et al. (2022), Candra and Afrianti (2018), Ratnasari (2018), Nurfiranti, (2019), and Ilhamsyah et al. (2016) which shows that Service Quality has a significant effect on Compliance. Motor Vehicle Taxpayers. However, the results of this research contradict research conducted by Utama, (2012) and Dharma & Suardana, (2014) stating that service quality does not affect taxpayer compliance.

CONCLUSIONS AND SUGGESTIONS

Based on the discussion above, it can be concluded in this research that: (1) Tax knowledge has a positive and significant impact on motor vehicle taxpayer compliance at the North Lombok Joint Samsat Office. This means that the greater the knowledge the taxpayer has, the greater the taxpayer's compliance. (2) Taxpayer income has a negative and insignificant impact on motor vehicle taxpayer compliance at the North Lombok Joint

Samsat Office. This means that the higher the taxpayer's income, the lower the motor vehicle taxpayer compliance. (3) The quality of service access has a positive and significant impact on motor vehicle taxpayer compliance. This means that the higher the quality of service provided by the tax authorities, the higher the compliance of motor vehicle taxpayers in North Lombok.

Based on the results of data analysis, discussion and conclusions that have been outlined in this research, criticism and suggestions have been made for this research which will provide the best results. This research only uses 3 variables, namely, Tax Knowledge, Taxpayer Income, and Quality of Service Access. So we are faced with adding other variables to improve the results of this research. Always follow developments in the world of taxation.

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