International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

The Influence of Occupation Type, Income, and Tax Knowledge on Motor Vehicle Taxpayer Compliance in Paying Motor Vehicle Tax (MVT) at Samsat Semarang III

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Abstract

This study examines how the type of job, earnings, and understanding of taxes affect the compliance of taxpayers with Motor Vehicle Tax (MVT) at Samsat Semarang III, both individually and together. A quantitative approach was applied, and data were collected from a sample of 150 participants obtained through accidental sampling. To evaluate the hypotheses, multiple linear regression analysis was conducted. The results indicate that neither job type nor income levels have a significant impact on compliance when considered in isolation. In contrast, knowledge of taxes significantly influences taxpayers' readiness to meet their responsibilities. Additionally, the combined analysis indicates that job type, income, and tax literacy collectively are vital in influencing motor vehicle tax compliance.

Keywords: ***Occupation Type, Income, Tax Knowledge, Motor Vehicle Taxpayer Compliance.***

INTRODUCTION

Funding national development and sustaining public infrastructure, education, and healthcare systems rely heavily on government revenues, with taxation serving as the primary financial pillar. At the local administrative level, provincial and municipal taxes are vital for boosting Regional Original Revenue (PAD), which in turn fosters fiscal self-sufficiency and reduces reliance on state-level allocations. Specifically, the Motor Vehicle Tax (MVT) has emerged as an indispensable revenue stream for PAD. Although the expanding volume of registered vehicles presents a lucrative opportunity to maximize local revenue, persistent tax arrears caused by non-compliance prevent these targets from being fully realized.

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In modern society, motor vehicles serve as a crucial tool for personal mobility, economic activity, and social standing. Statistical records from Statistics Indonesia (BPS) indicate that by 2025, the total number of registered motor vehicles in Central Java reached 22,285,789 units, spanning passenger cars, motorcycles, trucks, and buses. While this rapid vehicular growth theoretically expands the tax base, the actual fiscal collection remains heavily dependent on whether vehicle owners actively choose to fulfill their tax duties.

Unfortunately, public compliance regarding MVT in Indonesia remains inadequate. This shortfall is clearly evident in the persistent gaps between projected tax targets and actual annual collections, suggesting that the provincial government has yet to fully tap into its revenue potential. Because tax collection relies heavily on voluntary cooperation, understanding the behavioral drivers that encourage or deter taxpayers from paying on time is critical.

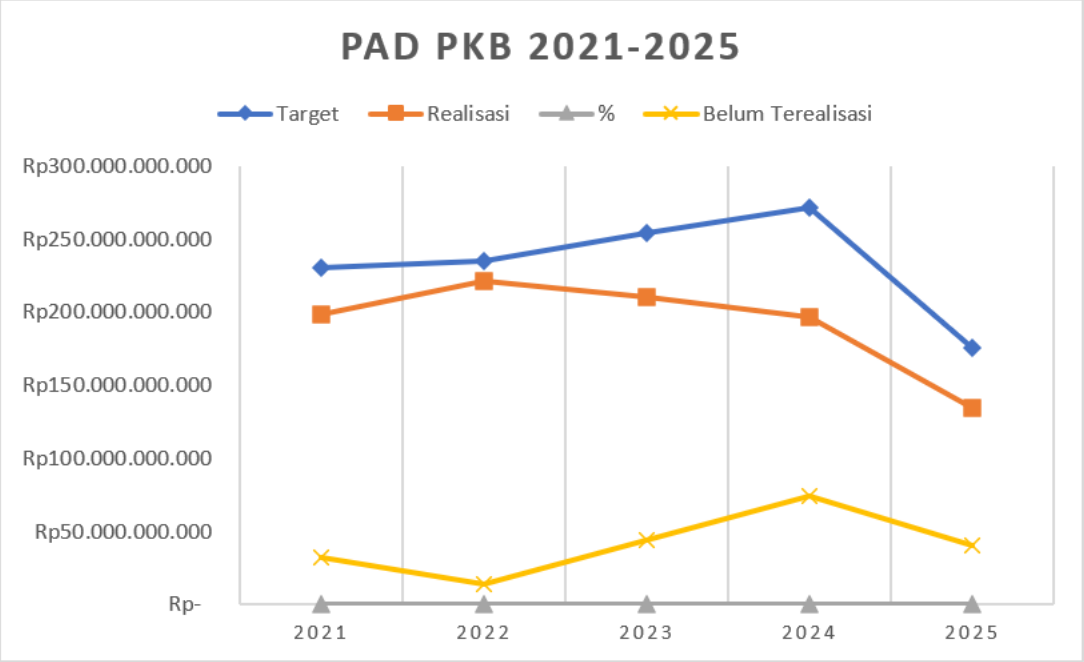


Figure 1. Motor Vehicle Tax Target and Realization in Semarang III (2021–2025)

Budget realization data for Motor Vehicle Tax in the Semarang III region during 2021–2025 demonstrate fluctuations and consistently failed to achieve the established revenue targets. Tax realization increased in 2022 compared with 2021 but declined

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during the 2023–2025 period. These findings indicate that taxpayer compliance remains below the expected level, preventing the government from fully optimizing regional tax revenue. As a result, additional research is necessary to understand the elements affecting taxpayers' adherence to Motor Vehicle Tax payments.

Taxpayer compliance may be influenced by various socioeconomic characteristics, including occupation type, income level, and tax knowledge. Occupation type reflects the stability of taxpayers' economic conditions, income determines their financial ability to fulfill tax obligations, and tax knowledge influences taxpayers' awareness and understanding of tax regulations. These factors may explain why Motor Vehicle Tax revenue has consistently fallen short of the predetermined targets.

Existing literature on the drivers of MVT compliance presents highly fragmented and contradictory results. For instance, research by Dewi et al. (2020) demonstrated that higher tax literacy significantly boosts compliance, whereas Asri et al. (2024) argued that theoretical knowledge alone does not necessarily translate into compliant behavior. Similarly, contradictory findings exist regarding financial capacity: Fatmawati and Adi (2022) identified income as a major determinant of compliance, while Adilin and Giri (2024) observed no statistically significant relationship. These empirical contradictions justify the need for a re-evaluation of these variables.

In addition to these inconsistent findings, a research gap remains regarding the role of occupation type. Compared with other variables, occupation type has received relatively limited attention in previous studies on Motor Vehicle Tax compliance. Nevertheless, occupation type may influence income stability, access to tax-related information, and taxpayers' capacity to fulfill their tax obligations. Therefore, incorporating occupation type into this study provides a research novelty that is expected to enrich the existing literature on taxpayer compliance.

Theoretically, this investigation is framed within the Theory of Planned Behavior postulated by Ajzen (1991). TPB claims that human actions are influenced by intentions related to behavior, which are jointly shaped by individual beliefs, societal influences (subjective norms), and the perception of control over actions. Within a tax context, employment status and income levels represent forms of perceived behavioral control, reflecting the physical and financial ease with which a taxpayer can settle their dues. Concurrently, tax literacy shapes an individual’s attitude, reinforcing their moral obligation to comply. Thus, TPB offers a robust lens for evaluating MVT compliance dynamics.

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Taking these factors into account, this study aims to examine the impact—both individually and partially—of employment category, income, and tax understanding on the compliance of motor vehicle taxpayers at the Semarang III Samsat office. The findings are expected to enrich knowledge regarding tax compliance while offering practical recommendations for local government in formulating improved strategies to enhance motor vehicle tax payment compliance and boost local tax revenue.

METHOD

To empirically test the relationships between the selected variables, this study adopted a structured quantitative methodology. The investigation was localized at the Samsat Semarang III office in Central Java, targeting active motor vehicle owners as the primary subjects. A quantitative design was chosen to facilitate rigorous statistical testing and hypothesis validation.

The study's population encompasses all registered MVT taxpayers within the Samsat Semarang III jurisdiction. A sample of 150 participants was gathered using an accidental sampling approach, selecting available taxpayers World Health Organization visited the office during the information collection window. Baseline data were collected via a self-administered survey using a four-point Likert scale (where 1 indicates "strongly disagree" and 4 indicates "strongly agree"). The questionnaire measured the dependent variable (taxpayer compliance) and three independent variables (occupation type, income level, and understanding of taxation).

Before conducting the regression analysis, the items from the questionnaire were subjected to thorough validation and reliability assessments. In addition, traditional assumption tests, including those for normality, multicollinearity, and heteroscedasticity, were performed to ensure that the dataset met the necessary assumptions for unbiased multiple linear regression modeling.

IBM SPSS Statistics was utilized for information processing. Descriptive statistics first summarized the demographic profiles and variable scores. Subsequently, multiple linear regression evaluated the directional effects of the independent variables on compliance. Hypotheses were confirmed through the use of partial t-tests, concurrent F-tests, and the R-squared statistic to evaluate how well the model fits overall.

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RESULTS AND DISCUSSIONS

A. Respondent Identity Description

The study's sample included 150 participants who are Motor Vehicle Taxpayers (PKB) registered at Samsat Semarang III. The characteristics of the participants are categorized according to Gender, Type of Occupation (X1), and Monthly Income (X2) in the following manner:

Table 1.Distribution of Respondent Gender

Gander	Frequency	Percentage (%)
Male	87	58%
Female	63	42%
Total	**150**	**100%**

Based on the collected data, the majority of respondents were male, totaling 87 respondents (58%), while female respondents totaled 63 (42%). This indicates that motor vehicle users and owners who utilize services at Samsat Semarang III are dominated by males.

Table 2. Respondent Type of Occupation

Type of Occupation	Frequency	Percentage (%)
Formal	68	45.3%
Non-Formal	82	54.7%

Based on occupational grouping, respondents working in the Formal sector (Civil Servants, Private Employees, State-Owned Enterprises) totaled 68 respondents (45.3%), while those in the Non-Formal sector (Entrepreneurs, Merchants, Freelancers) totaled 82 respondents (54.7%).

Table 3. Respondent Monthly Income Range

Monthly Income Range (IDR)	Frequency(n)	Percentage (%)
< 2,000,000	24	16%
2,000,001 – 5,000,000	78	52%
5,000,001 – 10,000,000	36	24%
> 10,000,001	12	8%

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According to Table 3, the highest income bracket among those surveyed falls between 2,000,001 and 5,000,000, representing 52% of the total with 78 individuals.

B. Instrument Testing

Validity testing is used to test whether each statement item in the questionnaire is valid in measuring the research variables.

Table 4.Internal Consistency and Validity Measurement for Instuments

Constructs and Item	Correlation Item-Total Correlation (r_{count})	Two-Tailed Significance	Critical Value (r_{tabel})	Description
Tax Knowledge (X3)				
Item X3.1	0.435	0.000	0.196	Valid
Item X3.2	0.311	0.000	0.196	Valid
Item X3.3	0.420	0.000	0.196	Valid
Item X3.4	0.704	0.000	0.196	Valid
Taxpayer Compliance (Y)				
Item Y1	0.303	0.000	0.196	Valid
Item Y2	0.231	0.000	0.196	Valid
Item Y3	0.204	0.000	0.196	Valid
Item Y4	0.642	0.000	0.196	Valid

For variables X3 and Y, all statement items have significance values of 0.000 (< 0.05) and r-count values significantly greater than the r-table (0.196). As a result, every instrument piece is deemed valid.

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Table 5.Internal Consistency and Reliability Analysis of Reserch Scales

Constructs	Cronbach's Alpha (α)	Threshold	Status
Tax Knowledge (X3)	0.705	0.60	Reliable
Taxpayer Compliance (Y)	0.607	0.60	Reliable

According to the table, every variable's Cronbach's Alpha value is higher than the crucial threshold of 0.60. As a result, every research tool is deemed reliable.

C. Hypothesis Testing

To ascertain the linear impact of independent variables on the dependent variable, regression analysis was performed.

Table 6.Ordinary Least Squares (OLS) Regrwssion Matrix for Taxpayer Campliance

Predicrors	Unstanderdized Coefficient (*B*)	Robust Std. Error	*t-value*	Sig.(*p*)
(Constant)	15.147	0.804	18.844	0.000
Occupation X1	-0.316	0.367	-0.859	0.392
Income X2	0.248	0.234	1.061	0.290
Tax Knowledge X3	-0.259	0.083	-3.110	0.002

The following is the multiple linear regression equation used in this investigation:
Y = 15.147 – 0.316X1 + 0.248X2 – 0.259X3 + e

Table 7. Analysis of Variance (ANOVA) for the Regression Model

Source of Variation	Sum of Squares (*SS*)	*df*	Mean Square (*MS*)	F-statistic	Sig.(*p*)
Regression	56.234	3	18.745	3.985	0.009
Residual	686.726	146	4.704		
Total	742.960	149			

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According to the findings from the ANOVA, the computed F statistic is 3.985, and the p-value is 0.009 .Since the p-value of 0.009 is less than 0.05, it can be inferred that the factors of Occupation Type, Earnings, and Tax Awareness collectively influence Tax Compliance significantly .

DISCUSSION

a. Influence of Type Occupation on Taxpayer Compliance

Through the partial statistical analysis, the occupation type variable resulted in a t-statistic of -0.859 and a p-value of 0.392 .Since this significance level exceeds the threshold of 0.05, it indicates that the employment sector does not significantly influence motor vehicle tax compliance among the individuals at Samsat Semarang III .Consequently, the study fails to support the first hypothesis. These findings suggest that whether a taxpayer works in the resmi or non- formal sector does not dictate their tingkat of compliance. Both salaried employees and independent business owners demonstrate an equal tendency to meet their regional tax mandates.

b. Influence of Income on Taxpayer Compliance

Regarding the financial aspect, the regression analysis for monthly income resulted in a t- count of 1.061, accompanied by a significance value of 0.290. An operational p- value greater than 0.05 indicates that income levels exert no significant pressure on taxpayer compliance within this region. Therefore, the second hypothesis is officially rejected. This statistical outcome clarifies that financial capacity is not a direct benchmark for tax adherence. Taxpayers within higher income brackets do not automatically show superior compliance patterns compared to those with more limited monthly earnings.

c. Influence of Tax Knowledge on Taxpayer Compliance

Finally, the assessment of tax-related understanding yielded a t-value of 3.110 and a p-value of 0.002, indicating a very high level of significance. Given that the p-value is well below the 0.05 threshold, the third hypothesis is supported; this demonstrates that tax knowledge has a statistically significant positive influence on compliance behavior at Samsat Semarang III. These empirical results reinforce the premise that cognitive awareness regarding tax structures acts as a pivotal catalyst for building public compliance. A profound understanding of tax utilities, regional development benefits, and the consequences of administrative penalties serves as a strong driver for vehicle

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owners to remain obedient in paying their annual obligations. This is fully aligned with the Theory of Planned Behavior (TPB), where higher knowledge shapes a positive attitude toward fulfilling tax responsibilities.

d. Simultaneous Influence of Occupation, Income, and Tax Knowledge

The concurrent statistical assessment utilizing the F-test indicates that the type of occupation, levels of income, and understanding of tax collectively influence Taxpayer Compliance regarding the payment of Motor Vehicle Tax (MVT) at Samsat Semarang III .The regression analysis yields an R-Square coefficient of 0.076 or 7.6%. This illustrates that the joint influence of occupational aspects, financial capability, and knowledge of taxes can account for variations in the levels of compliance among taxpayers . These mutually supportive findings provide strong evidence reinforcing the TPB, demonstrating that an action is influenced by personal intention which is shaped by various factors, including attitudes, social norms, and perceived behavioral control.

CONCLUSION

Based on data from 150 respondents at Samsat Semarang III, this research concludes that the type of occupation does not exert a significant partial influence on Motor Vehicle Tax (PKB) compliance. Furthermore, the income tingkat variable also shows no significant partial effect on taxpayer compliance, suggesting that economic capacity is not the sole determinant of obedience in this context. In contrast, tax knowledge demonstrates a significant impact on compliance, indicating that a deeper understanding of tax procedures, sanctions, and modern payment systems directly correlates with improved taxpayer obedience.

The simultaneous testing indicates that the type of occupation, income, and tax knowledge collectively influence taxpayer compliance, explaining 7.6% of the variance in compliance behavior. This finding underscores that taxpayer compliance is a multifaceted issue requiring integrated solutions rather than reliance on single-factor interventions. Therefore, it is advised that Samsat Semarang III intensifies tax education and socialization efforts, particularly focusing on digital payment services like e-Samsat and the Signal application to accommodate diverse taxpayer backgrounds. Further research needs to be encouraged to examine other variables such as service quality or the implementation of tax regulations in order to more accurately assess their additional impact on taxpayer compliance.

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