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

The Effect Of Taxpayer Awareness, Tax Sanctions, And Tax Service Quality On Motor Vehicle Taxpayer Compliance In The Samsat Semarang II Area, Semarang City

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Abstract

The purpose of this research is to examine the relationship between taxpayer awareness, tax sanctions, and the quality of tax services as they pertain to motor vehicle compliance in the Samsat Semarang II district of Semarang City. The significant amount of motor vehicle tax arrears, the fact that other studies found different things about what factors affect taxpayer compliance, and the fact that the realization of Motor Vehicle Tax (PKB) income fluctuates are the reasons that prompted this research. The research is quantitative in nature, and its main data comes from 122 participants chosen at random using a purposeful sample process who filled out online questionnaires hosted on Google Forms. Using IBM SPSS Statistics, researcher ran several linear regressions on the collected data. Awareness and motor vehicle taxpayer compliance had a positive and statistically significant link (p0.001). In the case of motor vehicles, there was a positive and statistically significant correlation between tax sanctions and taxpayer compliance (p0.0001). There was no statistically significant relationship between the quality of taxpayer service and compliance with motor vehicle taxes (p0.498). Motor vehicle taxpayers' compliance was significantly affected by taxpayer awareness, tax sanctions, and the quality of tax services (p0.000). Motor vehicle taxpayer compliance was found to be 56.3% (Adjusted R Square =.563) to be explained by the three independent variables in the research model. The remaining 43.7% of variance in motor vehicle taxpayer compliance would be explained by variables not included in the study model.

Keywords: ***Taxpayer Awareness, Tax Sanctions, Tax Service Quality, Motor Vehicle Taxpayer Compliance, Motor Vehicle Tax.***

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INTRODUCTION

The state's ability to collect taxes is crucial to ensuring the long-term viability of development initiatives on a national and regional scale. Regionally-Generated Revenue (PAD) is a tool for increasing the financial autonomy of regional governments, and regional taxes have grown in importance throughout the age of regional autonomy. The Provincial Motor Vehicle Tax (PKB), a regional tax on motor vehicles collected by the provincial government, is one kind of regional tax that significantly contributes to PAD.

The three main elements of behavioral intention are attitude towards conduct, subjective norms, and perceived behavior control. Following Ajzen's (1991) Theory of Planned Behavior (TPB). This theory emphasizes that someone will take action if they have a strong intention, and that intention is formed from individual evaluations of actions, social influences, and perceptions of the ease or difficulty of taking these actions. The three components interact with each other in forming intentions also ultimately affect the actual behavior of the individual. Regarding motor vehicle taxpayer compliance especially in the area of taxes, Since TPB may clarify that psychological also social elements, in addition to administrative duties, impact compliance, it becomes an applicable theoretical framework.

The phenomenon of motor vehicle tax arrears is still a quite serious problem in Indonesia. DJPK noted that most motor vehicles in Indonesia still have Motor Vehicle Tax (PKB) arrears; of the 157.08 million motor vehicles that were officially registered in the year 2023, only about 32.69 percent of vehicles have active taxes without arrears. This phenomenon of low taxpayer compliance also prompted the Central Java Provincial Government to implement a motor vehicle tax whitening program in 2024 and 2025.

In the Samsat Semarang II area itself, the target and realization data for PKB for the 2021–2025 period shows fluctuations in tax revenue achievements, suggesting that the region's level of compliance with motor vehicle tax is still not steady.

Table 1. Target and Realization of Motor Vehicle Tax in the Samsat Semarang II Area for the 2021–2025 Period

Year	Target (Rp)	Realization (Rp)	%	Difference (Rp)
2021	248,350,000,000	247,369,521,000	99.61	980,479,000
2022	261,728,707,000	278,508,936,400	106.41	(16,780,229,400)
2023	282,938,496,000	271,434,003,000	95.93	11,504,493,000
2024	298,320,372,000	277,256,000,900	92.94	21,064,371,100

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2025	194,386,274,000	205,483,183,000	105.71	(11,096,909,000)

Source: (Bappenda Provinsi Jawa Tengah, 2023, 2025)

A number of factors, both internal and external to the taxpayer, affect taxpayer compliance, which is crucial for maximizing tax income. An individual's taxpayer awareness is a measure of their knowledge of and motivation to voluntarily meet their tax responsibilities. According to studies conducted by Artin Milleani (2022) and Cendana & P.B. (2021), taxpayer awareness significantly and positively influences motor vehicle taxpayer compliance. Taxpayer awareness does not necessarily lead to increased compliance, according to studies conducted by Warsiti et al. (2025).

Furthermore, tax sanctions function as an instrument of control aimed at encouraging taxpayer compliance. Multiple studies have found that tax penalties significantly increase taxpayer compliance with motor vehicle taxes. At the same time, studies conducted by Oktrivina et al. (2024) found little evidence that tax penalties significantly influence taxpayer compliance with respect to motor vehicles. The standard of tax services is another critical component. There is strong and positive evidence from previous research that taxpayer compliance with motor vehicle taxes is influenced by the quality of tax services. Several studies, including one by Oktrivina et al. (2024) and another by Warsiti et al. (2025), found that the quality of tax services had a favorable and substantial impact. Taxpayer compliance with motor vehicle taxes was unaffected by the quality of tax services, according to this study.

The effect of taxpayer awareness, tax sanctions also tax service quality on motor vehicles taxpayers compliance has been studied in several different approaches and even contradictive in some studies. This research has strong reasons to be conducted since there are still big fluctuation of Motor Vehicle Tax revenue; big amount of arrears of MVT payment; and programs of tax whitening, such as tax amnesty and other programs. In addition, there are many studies which have discussed the subjects but result of the studies are not consistent. Therefore, this research focuses on the compliance of motor vehicles taxpayers in Samsat Semarang II, in the city of Semarang.

METHOD

The research method used in this study is quantitative and adopts both descriptive and causal approaches. Everyone who has registered a motor vehicle in the Samsat Semarang II district of Semarang City is both the object and the population of this study. In this study use causality design with hypothesis test in order to find out

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whether or not taxpayer awareness, tax sanction, also tax services quality will influence individual taxpayer compliance in paying Motor Vehicle Tax, either in solo or combined manner.

Purposive sampling based on predetermined criteria is the sampling strategy employed in this study, which include taxpayers aged at least 17 years who own or control a motor vehicle and have made a Motor Vehicle Tax payment at least once in the Samsat Semarang II area. Data collection was carried out online using Google Forms, resulting in 122 respondents who completely filled out the questionnaire, making all data feasible for analysis. The data measurement scale used to change respondents' answers into numerical data is a Likert scale.

Data utilized includes both primary information culled from survey responses and secondary data culled from a wide range of sources, including scholarly articles, books, statutes, and reports from relevant government agencies. Motor vehicle taxpayer compliance (Y) is the dependent variable, whereas taxpayer awareness (X1), tax sanctions (X2), also tax service quality (X3) are the independent factors in this study.

The data analysis in this study was carried out utilizing SPSS, a computer program, to evaluate and determine the acquired data. A battery of tests was run, including validity and reliability analyses, as well as traditional assumption analyses that looked for things like multicollinearity, heteroscedasticity, and normalcy. The data analysis in this study was carried out utilizing multiple linear regression to solve the research concerns and assess the alternative hypotheses, test of the overall model (determinates coefficient, R^2 and simultaneous test), and test of the individual relationship (partial test).

RESULTS AND DISCUSSIONS

A. Respondent Characteristics

There were more male than female that participated in this research, amounting to 64 people (52.5%). Most respondents were in the age group of less than 25 years, namely 64 people (52.5%), and respondents with an occupation as industrial workers/laborers constituted the largest group, namely 63 people (51.6%). The majority of respondents owned two-wheeled vehicles (motorcycles), amounting to 105 people (86.1%).

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B. Description of Research Variables

Table 2. Descriptive Statistics of Research Variables

	N	Minimum	Maximum	Mean	Std. Deviation
TOTAL_X1	122	15.00	25.00	21.7459	2.16875
TOTAL_X2	122	11.00	25.00	21.7459	2.72897
TOTAL_X3	122	18.00	35.00	30.5574	3.90179
TOTAL_Y	122	12.00	25.00	21.9918	2.70138
Valid N (listwise)	122				

Taxpayer awareness, tax sanctions, quality of tax services, and compliance with motor vehicle taxes all rank highly in the descriptive analysis.

C. Instrument and Classical Assumption Tests

The test results indicate that all statement items on the variables of Taxpayer Awareness (X1), Tax Sanctions (X2), Tax Service Quality (X3), All items are considered legitimate since the computed r-value for Taxpayer Compliance (Y) is larger than the r-table value of 0.178. In addition, Cronbach's Alpha values for all variables are greater than 0.60, which indicates high dependability and consistency.

Based on Asymp. Sig. (2-tailed) value of 0.158, from Kolmogorov-Smirnov Test for Normal Distribution Residual Test, It may be inferred that the remaining data is distributed normally. Independent variables test for multicollinearity showed that values of Tolerance were greater than 0.10 or less than 10, indicating that there was no sign of multicollinearity. On the other hand, according to the Glejser test, the Tax Sanctions (X2) and Tax Service Quality (X3) variables fulfilled the homoscedasticity requirements, however the Taxpayer Awareness (X1) variable showed signs of heteroscedasticity with a significant value of 0.004 (< 0.05).

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D. Multiple Linear Regression Analysis and Hypothesis Testing

Table 3. Individual Parameter Test (t-Statistic Test)

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
(Constant)	2.275	1.803		1.262	.210
TOTAL_X1	.335	.098	.269	3.414	.001
TOTAL_X2	.527	.083	.532	6.345	.000
TOTAL_X3	.032	.047	.046	.680	.498

Y = 2.275 + 0.335X1 + 0.527X2 + 0.032X3 is the multiple linear regression equation that was derived from the data processing findings.

The simultaneous test (F test) found that taxpayer awareness, tax sanctions, and tax service quality were the three independent factors that had the most impact on motor vehicle taxpayer compliance. Neither the F-value (52.964) nor the Asymp. Sig. (2-tailed) value (0.000) were more than 0.05. The three independent variables accounted for 56.3% of the variance in motor vehicle taxpayer compliance, with the remaining 43.7% explained by factors not included in the study. An adjusted R-squared value of 0.563 was produced by the determination coefficient test.

a. The Effect of Taxpayer Awareness on Taxpayer Compliance

In line with the TPB, the findings of this study indicated that Motor Vehicle Taxpayer Compliance was positively and significantly influenced by Taxpayer Awareness. The findings were supported by the significance level of 0.001 ($p < 0.05$) with the regression coefficient of 0.335. This finding indicated that taxpayers who had awareness of taxes for regional development and their tax obligations would comply with paying their taxes on time. The results of this study agreed with those of Milleani and Maryono (2022) and Cendana and P.B. (2021), among others.

b. The Effect of Tax Sanctions on Taxpayer Compliance

Motor Vehicle Taxpayer Compliance was shown to be favorably and substantially affected by Tax Sanctions, according to the findings of the regression analysis ($r=0.527$, $p< 0.05$). Among variables that influence taxpayer compliance, tax sanctions had the

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biggest regression coefficient, which meant that tax sanctions had the greatest influence on compliance. People were more likely to pay their taxes on time when sanctions for late payments were in place, because of any consequences that would be inflicted. This research finding supported by similar research findings by other researchers, such as Aisyah et al. (2023) and Sugiharto et al. (2024).

c. The Effect of Tax Service Quality on Taxpayer Compliance

With an Asymp. Sig. (2-tailed) of 0.498, which was larger than 0.05, the test also showed that there was no significant link between Tax Service Quality and Motor Vehicle Taxpayer Compliance. Thus, taxpayer compliance was unaffected by the coefficient of 0.032. Samsat Semarang II Semarang City's service quality is not the primary factor influencing taxpayer compliance behavior, according to this result, as taxpayers still pay taxes regardless of the service quality received. This is in line with the research by Nafi' (2021).

d. The Simultaneous Effect of Taxpayer Awareness, Tax Sanctions, and Tax Service Quality

Taxpayer Awareness, Tax Sanctions, also Tax Service Quality were shown to have a substantial impact on Motor Vehicle Taxpayer Compliance, according to the results of the concurrent tests between this variable and other independent factors. This shows that there are many elements influencing motorists' propensity to pay their fair share of taxes: first, taxpayer knowledge serves as an internal motivator, increasing the desire to do so, tax sanctions act as an external factor providing a control effect, while the quality of tax service functions as a supporting factor.

CONCLUSION

This study's research of Samsat Semarang II motor vehicle taxpayer compliance shows that tax sanction and taxpayer awareness have a favorable and significant impact on compliance. Motor vehicle tax payments will be more consistently made by taxpayers if there is more "taxpayer awareness" of the necessity of these payments and if tax sanctions are applied firmly and consistently. Samsat Semarang II found that driver compliance with car taxes was impacted by both taxpayer awareness as well as tax sanctions, while tax service quality had no effect. Therefore, when it comes to motor vehicle tax payment obligations, taxpayers are not particularly influenced by the quality of tax services.

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Taxpayer awareness, tax sanctions, also the quality of tax services all have a significant impact on whether or not motor vehicle taxpayers pay their fair share. The aforementioned three factors account for 56.3% of the variation in motor vehicle taxpayer compliance; however, additional factors not included here account for 43.7% of the variation. Therefore, the local government and Samsat Semarang II are advised to prioritize educational and socialization programs to increase taxpayer awareness and reliably maximize the impact of tax penalties as a deterrence, while continuing to improve service quality to maintain public trust in regional tax institutions.

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