The Influence of Tax Knowledge, Taxpayer Awareness, Income Level, and Tax Sanctions on Motor Vehicle Taxpayer Compliance: A Study at the Mesuji District Samsat Office

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ABSTRACT

This study aims to analyse the effect of taxation understanding, taxpayer awareness, income level, and tax penalties on motor vehicle taxpayer compliance. This study uses a quantitative approach with a survey method. The study was conducted on motor vehicle taxpayers at the Mesuji Regency Samsat Office with a sample size of 100 taxpayers selected using convenience sampling. The data were analysed using multiple linear regression. The results found that, partially, tax understanding, taxpayer awareness and income level had a positive and significant effect on motor vehicle taxpayer compliance, while tax penalties did not have a significant effect on motor vehicle taxpayer compliance. This indicates that the better the taxpayer's understanding, the greater their awareness of the importance of taxes, and the higher their income level, the higher the level of compliance among motor vehicle taxpayers. Meanwhile, the existence of sanctions alone is not enough to encourage compliance among motor vehicle taxpayers. These findings imply that providing education, increasing awareness, and improving the economic conditions of taxpayers play an important role in increasing compliance with motor vehicle tax payments.

Keywords: Tax Knowledge; Taxpayer Awareness; Income Level; Tax Sanctions; Motor Vehicle Taxpayer Compliance.

Pengetahuan Pajak, Kesadaran, Pendapatan, dan Sanksi terhadap Kepatuhan Pajak Kendaraan Bermotor di Samsat Mesuji

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh pemahaman perpajakan, kesadaran wajib pajak, tingkat pendapatan, dan sanksi pajak terhadap kepatuhan wajib pajak kendaraan bermotor. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei. Penelitian dilakukan kepada Wajib Pajak Kendaraan Bermotor di Kantor Samsat Kabupaten Mesuji dengan jumlah sampel sebanyak 100 wajib pajak yang dipilih menggunakan teknik convenience sampling. Data dianalisis menggunakan regresi linier berganda. Hasil penelitian mendapati bahwa secara parsial pemahaman perpajakan, kesadaran wajib pajak dan tingkat pendapatan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak kendaraan bermotor sedangkan sanksi pajak tidak berpengaruh signifikan terhadap kepatuhan wajib pajak kendaraan bermotor. Hal ini mengindikasikan bahwa semakin baik pemahaman wajib pajak, kesadaran pentingnya pajak dan tingginya tingkat pendapatan maka semakin tinggi juga tingkat kepatuhan wajib pajak kendaraan bermotor. Sementara itu, keberadaan sanksi saja belum mampu mendorong kepatuhan wajib pajak kendaraan bermotor. Temuan ini memiliki implikasi bahwa pemberian edukasi, peningkatan kesadaran, serta kondisi ekonomi wajib pajak berperan penting dalam meningkatkan kepatuhan pembayaran pajak kendaraan bermotor.

Kata Kunci: Pemahaman Perpajakan; Kesadaran Wajib Pajak; Tingkat Pendapatan; Sanksi Pajak; Kepatuhan Wajib Pajak Kendaraan Bermotor.

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INTRODUCTION

Motor vehicle tax is the main source of local tax revenue (Jayanti & Wirananda, 2025), so motor vehicle taxpayer compliance is a crucial factor in optimising local revenue (Kamilia et al., 2024). However, in practice, many taxpayers are late or fail to fulfil their motor vehicle tax payment obligations in accordance with the regulations (Larasati, 2022). The Directorate General of Fiscal Balance (DJPK) noted that the compliance rate of taxpayers in paying new motor vehicle tax was only 51.99% in 2023, where out of a total of 110.87 million registered motor vehicles, 53.23 million motor vehicles still had outstanding motor vehicle tax payments (Wildan, 2024).

This is supported by several previous studies that also show non-compliance by motor vehicle taxpayers in Surakarta, Bali, and Jepara. In Surakarta, as of June 2019, there were still around 16,000 motor vehicles with outstanding motor vehicle tax payments, amounting to around Rp 4.3 billion (Widi et al., 2020). Furthermore, the province of Bali in Tabanan conducted a raid because 63,000 taxpayers were in arrears on their motor vehicle tax payments. In addition, there were 27,612 vehicles in Tabanan Regency that were not registered for 2020 or had not paid their taxes for the 2021 payment period (Ardiasa et al., 2023). Finally, in East Java, specifically in Jepara District in 2019, there were 51,413 motor vehicle tax arrears, or around 10.7% (Rahmatika & Salim, 2021). This was also the case in Mesuji District, Lampung Province.

The Acting Head of the Mesuji Samsat Technical Implementation Unit stated that around 70% of registered vehicles still had outstanding payments as of 2020 (Situmeang, 2021). Mesuji Regency has the lowest poverty rate and Human Development Index in Lampung Province, so that in terms of community welfare, Mesuji Regency has a relatively high economic level, but low in terms of human resource quality due to low education levels (Sya'yan, 2024). Low education levels occur in households where the head of the family works in agriculture and plantations, where they have adequate income but are reluctant to continue education for family members, and the low education level of village officials (many still have junior high school diplomas) causes a decline in the quality of government services in the village (Sya'yan, 2024). Therefore, non-compliance with motor vehicle tax (PKB) in Mesuji Regency, Lampung, is influenced by a combination of education, public awareness, economy and administration.

Various studies show that the phenomenon of motor vehicle tax compliance is often caused by several factors, namely tax awareness (Kadir et al., 2021; Pandya & Hidayat, 2020; and Muhdor et al., 2024), taxpayer awareness (Sista N. A., 2019; Ardiasa et al., 2023 and Widi et al., 2020), income level (Barlan et al., 2021; Dianti, 2019; and Safina Fatmawati, 2022), and tax penalties (Efriyenty, 2019; Meutiaa et al., 2021 and Barlan et al., 2021). Therefore, the purpose of this study is to analyse the effect of tax understanding, taxpayer awareness, income level, and tax penalties on motor vehicle taxpayer compliance in Mesuji Regency.

This analysis is necessary to provide an empirical overview of the dominant factors that determine motor vehicle tax compliance behaviour in the region. The findings of this study are expected to assist local governments in formulating policies to improve motor vehicle tax compliance that are more adaptive to local socio-economic conditions. An understanding of the contribution of each variable is also expected to enrich the academic literature on tax behaviour from a regional perspective. This study is also expected to serve as a reference for future researchers who wish to develop a more comprehensive model of tax compliance behaviour.

The theory used in this study is attribution theory. Attribution theory, proposed by Fritz Heider (1958), is a theory about the behaviour of a person or ourselves, by trying to explore the knowledge of why they behave that way. Attribution theory is very relevant to explain that tax compliance is closely related to how they assess or behave towards tax obligations (Fatmawati, 2022). Attribution theory states that when people observe the behaviour of others, they try to determine whether that behaviour is caused by internal factors

(originating from within a person, such as attitudes, beliefs, motivations, or personal characteristics) and external factors (originating from environmental factors or beyond an individual's control) that influence behaviour or the outcome of an action. In attribution theory, attribution conflict can arise when strong internal factors are not supported by adequate external conditions and vice versa. The internal factors in this study are taxation understanding and taxpayer awareness, while the external factors are taxpayer income levels and tax penalties used as factors in motor vehicle taxpayer compliance. If taxpayers have a high level of tax understanding and awareness, so that they understand their tax obligations and the tax penalties they will receive, but have a low income, this will lead to tax non-compliance. Conversely, if income is high but is not supported by adequate tax awareness and understanding, this will lead to taxpayer non-compliance

Tax literacy is when taxpayers understand the definition and purpose of taxes, which will increase taxpayer compliance. Insight into the benefits of paying taxes will make taxpayers willingly pay their taxes (Kadir et al., 2021). However, good understanding is not always followed by compliant behaviour due to low income levels. In the context of attribution theory, understanding falls into the category of internal attribution when taxpayers have a good understanding of motor vehicle tax obligations; they tend to consider tax compliance as a personal responsibility. A good understanding tends to increase taxpayer compliance (Pandya & Hidayat, 2020). Tax understanding is viewed as the taxpayer's ability to comprehend tax regulations, procedures, and obligations, which form the basis for rational fiscal decision-making. Individuals with adequate tax knowledge are able to interpret their obligations more clearly, thereby minimising uncertainty in fulfilling their obligations (Kadir et al., 2021). This study is in line with the research of Pandya & Hidayat (2020), Kadir et al. (2021), Mellacantika & Bawono (2023), Zamzami et al. (2023) and Muhdor et al. (2024), which found that taxpayer understanding has a positive and significant effect on motor vehicle taxpayer compliance

H_1: Taxpayers' understanding has a positive and significant effect on motor vehicle taxpayer compliance.

Taxpayer awareness means that taxpayers are willing to fulfil their tax obligations voluntarily (Ardiasa et al., 2023). Taxpayer awareness also plays an important role, as it reflects citizens' internal motivation and sense of responsibility to contribute to public development through timely tax payments. In the context of attribution theory, the factors of desire and pleasure can increase a taxpayer's awareness in influencing their perception of responsibility for their actions. This makes them more motivated to comply because they understand the reasons behind the policy without coercion. This study is in line with Widi et al. (2020), Ferry (2021) dan Mellacantika & Bawono (2023) which show that taxpayer awareness has a positive and significant effect on motor vehicle taxpayer compliance.

H_2: Taxpayer awareness has a positive and significant effect on motor vehicle taxpayer compliance.

Income levels can influence compliance behaviour, as individuals with greater economic capacity tend to face fewer financial barriers to paying taxes. Rosita et al. (2023) explain that if a person's income exceeds their tax liability, they will be more willing to fulfil their tax obligations. In the context of attribution theory, income level is an external factor in which the environment influences the attitudes and actions of individuals. Taxpayers with higher income levels tend to be more compliant in fulfilling their obligations as taxpayers. Taxpayers will attribute non-compliance to environmental factors beyond their control, such as insufficient income, high living costs, or unfairness in the taxation system. (Safina Fatmawati, 2022). This study is in line with Bhagaskara et al. (2023), Rosita et al. (2023) and Safina Fatmawati (2022), which show that the income level of taxpayers has a positive and significant effect on taxpayer compliance.

H_3: Taxpayers' income levels have a positive and significant effect on motor vehicle taxpayer compliance.

Amri & Syahfitri (2020) explaining that tax penalties serve as a guarantee or reinforcement that every taxpayer, whether an individual or an entity, will fulfil their tax obligations in accordance with the regulations established by the government. Tax penalties serve as an external regulatory mechanism that aims to strengthen compliance through deterrence and reinforcement of the perception of legal obligations. When applied consistently and transparently, tax penalties encourage taxpayers to avoid penalties by complying with payment rules. In the context of attribution theory, tax penalties are part of environmental factors that influence the attitudes and actions of individuals beyond their control, ensuring that taxpayers remain compliant. This is because if taxes are not paid, strict tax penalty regulations are put in place to deter individuals and discourage non-compliance, thereby ensuring that taxpayers fulfil their tax obligations to avoid the negative consequences of non-compliance (Rosita et al. 2023). This study is in line with research by Efriyenty (2019), Meutiaa et al. (2021), and Barlan et al. (2021) which found that tax penalties have a positive and significant effect on motor vehicle taxpayer compliance. When taxpayers are aware that there are penalties or fines for tax violations, they are more likely to comply with their tax obligations (Darma, 2019).

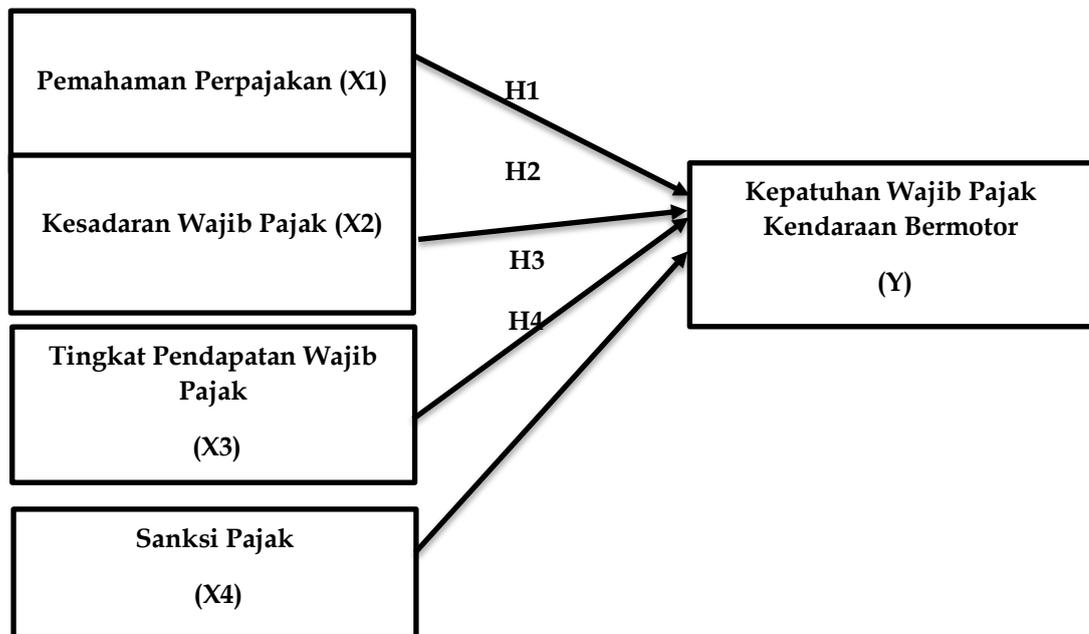H_4: Tax penalties have a positive and significant effect on motor vehicle taxpayer compliance.

Figure 1. Conceptual Framework
Source: Research Data, 2024

RESEARCH METHODS

This study utilised a quantitative design with an associative research approach as it aimed to examine the relationship between independent and dependent variables based on numerical data. The quantitative approach was chosen because this study required objective measurements of taxpayers' perceptions and behaviour through structured indicators. The survey method was used as a data collection technique by distributing questionnaires adapted from previous studies to motor vehicle taxpayers registered at the Mesuji Regency Samsat Office. This design allowed researchers to obtain a direct empirical picture from respondents so that the analysis of the relationship between variables could be carried out in a measurable manner. The research variables consisted of taxation understanding, taxpayer awareness, income level, tax penalties, and motor vehicle taxpayer compliance as dependent variables,

all of which were analysed using multiple linear regression. The research model followed Amri & Syahfitri (2020) which emphasised the causal relationship between variables in tax compliance studies

Operational measurement of variables was conducted by referring to conceptual definitions and indicators used in prior research. Tax understanding was measured through taxpayers' knowledge of tax rates, tax rights and obligations, ownership of vehicle registration documents (STNK), and understanding of tax sanctions as applied in Efriyenty (2019). Taxpayer awareness was assessed based on the level of discipline and willingness to pay taxes without external pressure, referring to indicators developed by Malau et al. (2021) and Widi et al. (2020) Income level was measured using indicators related to the amount of income and taxpayers' ability to fulfill tax obligations, following Puteri et al. (2019) and Rosita et al. (2023). Tax sanctions were measured through perceptions of the strictness of sanctions, proportionality of sanctions to violations, and their effectiveness as disciplinary instruments, following Meutiaa et al. (2021). Motor vehicle taxpayer compliance was measured based on timeliness of tax payments and discipline in fulfilling reporting obligations, using indicators adopted from Malau et al. (2021). All variables were measured using a four-point Likert scale, allowing respondents to provide structured assessments of their level of agreement.

The data used in this study is primary data obtained directly through questionnaires distributed to motor vehicle taxpayers at the Mesuji Regency Samsat Office. Primary data was chosen because it allowed researchers to capture the conditions and perceptions of taxpayers directly in accordance with the factors that influence tax compliance. The study was conducted at the Mesuji Regency Samsat Office, Lampung Province. Data collection was conducted in November 2024 and continued until the number of respondents meeting the sample criteria was met. A four-point Likert scale was used as a measurement technique, as commonly applied in tax behaviour research to facilitate the interpretation of respondents' attitudes towards each indicator. This data source is considered relevant because the respondents are individuals who have direct experience in fulfilling motor vehicle tax obligations.

Sampling was conducted using a convenience sampling technique, which allows researchers to select respondents who are accessible and willing to participate. This technique is commonly used in social research when population size is difficult to determine or when complete data on the number of active taxpayers is unavailable (Acharya et al., 2013). The research population includes all motor vehicle taxpayers registered at the Mesuji District Samsat Office, and selected sample units must meet the criteria of being vehicle owners with active tax obligations. The sample size was determined using the Lemeshow formula because the exact number of active taxpayers was unknown. Based on a 95% confidence level, a p-value of 0.5, and a 10% margin of error, the minimum sample size required was 96 respondents, which was rounded to 100 respondents to increase the accuracy of the study. This sample size is considered adequate for conducting multiple linear regression analysis.

The data processing stage involves several important procedures, including validity testing, reliability testing, and classical assumption testing, which are intended to ensure that the measurement instruments and regression models meet statistical standards. Validity testing is carried out by comparing the calculated r value (rcount) with the table r value at a significance level of 0.05. An item is declared valid if rcount is greater than rtable, indicating that each question successfully represents the construct being measured. This step is very important because invalid items have the potential to distort the relationship between variables and produce erroneous conclusions. This methodological approach follows the recommendations of Ghozali (2014), who emphasises the importance of instrument validity to maintain the accuracy and credibility of empirical results

Reliability assessment was conducted using Cronbach's Alpha to measure the internal consistency of questionnaire items. A reliability coefficient above 0.70 is interpreted as evidence of strong consistency, meaning that the items are stable and capable of producing reliable answers among different respondents. This threshold is widely accepted in social

science research because it reflects the extent to which items on a scale measure the same construct. High reliability ensures that variations in respondents' answers stem from actual differences in perception rather than measurement errors. By ensuring reliability, this study guarantees that its measurements are reliable and comply with applicable quantitative research standards.

Classical assumption tests are conducted to ensure that the regression model meets the statistical assumptions required for unbiased estimation. Normality tests are used to check whether the residuals are normally distributed, which is a requirement in linear regression analysis. Multicollinearity tests are used to test the correlation between independent variables to ensure that there are no overly strong relationships that could weaken the stability of the regression coefficients. The heteroscedasticity test is performed to ensure that the residual variance is constant across all observations, while the autocorrelation test—using the Durbin–Watson method—is used to assess whether the residuals are correlated over time or between cases. All analysis procedures were performed using SPSS version 30.0 to ensure accuracy, replication, and compliance with the analysis guidelines set by Ghozali (2014).

The final stage of the analysis was performed using multiple linear regression to test the effect of independent variables on dependent variables, both partially and simultaneously. The regression model used in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon, \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots (1)$$

Y represents motor vehicle taxpayer compliance, **X_1** represents tax understanding, **X_2** represents taxpayer awareness, **X_3** represents income level, and **X_4** represents tax sanctions. This analysis allows researchers to evaluate the relative contribution of each variable and identify which variables have the strongest influence on tax compliance.

Hypothesis testing was conducted using the t-test to assess the effect of each independent variable individually and the F-test to test the effect of all independent variables simultaneously on the dependent variable. The coefficient of determination (R^2) was used to assess the extent to which variations in taxpayer compliance could be explained by the regression model. The results of this analysis provide an empirical basis for drawing conclusions and formulating recommendations to improve motor vehicle tax compliance in Mesuji Regency

RESULTS AND DISCUSSION

This study involved 100 motor vehicle taxpayers registered at the Mesuji District Samsat Office. All distributed questionnaires were returned and could be processed. The general description of respondents includes gender, education, income, and place of residence. The majority of respondents were male, had a senior high school (SMA) educational background, and were within the income range of Rp 3,000,000–Rp 4,000,000. These characteristics indicate that the taxpayers are predominantly within the productive age group with a moderate level of education.

Table 1. Descriptive Statistics of Research Variables

Variable	Mean	Minimum	Maximum	N
Understanding	27.33	23	32	100
Awareness	24.36	21	28	100
Income	24.02	21	28	100
Tax Sanctions	24.73	20	28	100
Compliance	27.26	21	32	100

Source: Research Data, 2024

The minimum tax understanding score of 23 indicates that there are still respondents with a relatively low level of understanding of tax rules and procedures, while the maximum score of 32 indicates that there are respondents who have a very good understanding of taxation. The average score above the midpoint of the score range indicates that, in general, respondents have a good understanding of taxation, meaning that the majority of taxpayers are aware of their rights, obligations, and the consequences of motor vehicle taxation. Taxpayer Awareness The minimum score of 21 indicates that there are still respondents with a relatively low level of awareness, for example, those who do not fully understand the importance of taxes or the benefits of taxes for development. However, the maximum score of 28 indicates that there are respondents with a high level of awareness who understand the function of taxes and the importance of compliance. The average score of 24.36 is above the midpoint of the score range, indicating that, in general, taxpayer awareness tends to be quite good. Taxpayer Income Level The minimum score of 21 indicates that there are respondents with relatively lower income levels, who may face limitations in fulfilling their tax obligations on time. Meanwhile, the maximum value of 28 shows that some respondents have high income levels. The average value of 27.26, which is close to the maximum value, indicates that, in general, respondents have good economic capabilities. Tax penalties The minimum value of 20 shows that there are respondents who consider tax penalties to have little deterrent effect or to be given little consideration in their decision to pay taxes. Conversely, the maximum value of 28 reflects that there are respondents who view tax penalties as a very important and influential factor. The average value of 24.73 indicates that, in general, taxpayers are aware of the existence and consequences of tax penalties, so that tax sanctions can function as a control tool to encourage compliance, although their effectiveness is not yet uniform across all respondents
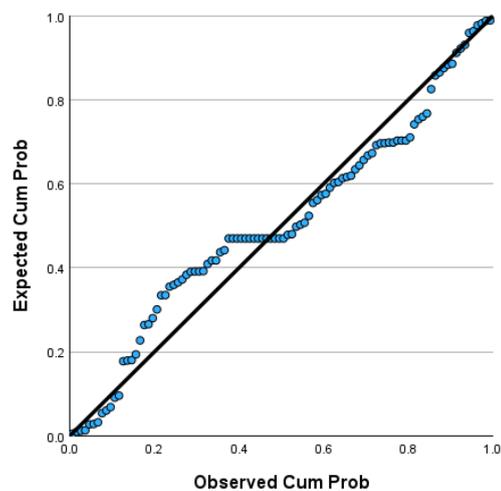

Figure 1. Normal P–Plot
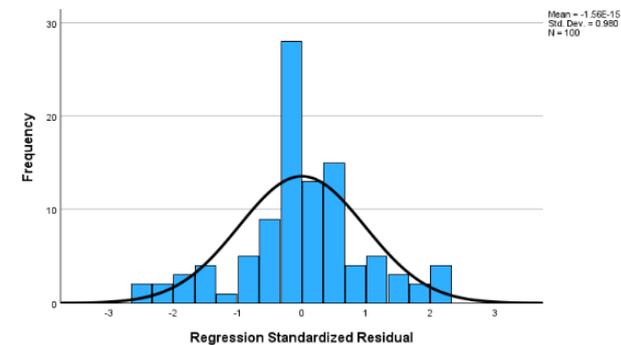
Source: Research Data, 2024

Figure 2. Histogram

Source: Research Data, 2024

The normality test from the Normal P-plot graph shows that the data distribution follows the diagonal line, which is the normality reference line. This indicates that the regression model is normally distributed. In Figure 2 the histogram graph shows a normal distribution pattern because the data follows the histogram graph line.

Tabel 2. *Kolmogorov-Smirnov* Test Results

		Unstandardized Residual
N		100
Normal Parameters	Mean	0.116
	Std. Deviation	2.355
Most Extreme Difference	Absolute	0.084
	Positive	0.084
	Negative	-0.059
Test Statistic		0.084
Asymp. Sig. (2-Tailed)		0.081

Source: Research Data, 2024

The normality test results are seen from the Kolmogorov-Smirnov value table of 0.084 with an Asymp. Sig. value of 0.81. These results indicate that the data is normally distributed $0.081>0.05$, meaning that the residual data from the regression model is normally distributed

Tabel 3. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
Pemahaman Perpajakan	0.492	2.032
Kesadaran Wajib Pajak	0.400	2.501
Tingkat Pendapatan Wajib Pajak	0.466	2.144
Sanksi Pajak	0.461	2.170

Source: Research Data, 2024

Tax Understanding tolerance value $0.492 > 0.10$ and VIF value $2.032 < 10$, Taxpayer Awareness tolerance value 0. 400 > 0. 10 and VIF value 2.501 <10, tolerance value for Taxpayer Income Level $0.466 > 0.10$ and VIF $2.144 < 10$, and tolerance value for Tax Penalties $0.461 > 0.10$ and VIF value $2.170 < 10$. Therefore, it can be said that this data passes the multicollinearity test.
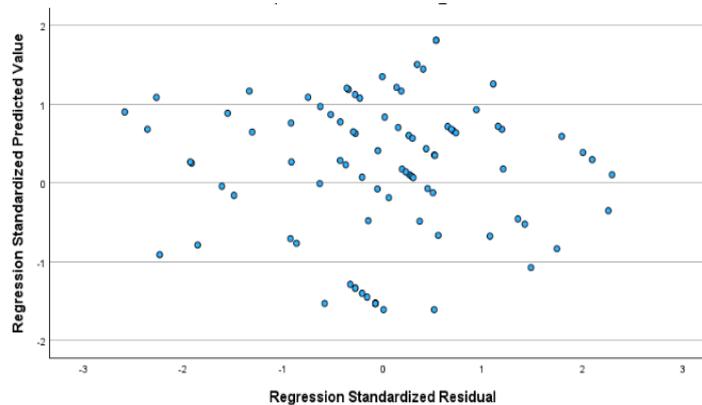
Figure 3. Heteroscedasticity Test

Source: Research Data, 2024

The scatterplots show points scattered randomly and well distributed above and below 0 on the Y-axis. This indicates that there is no heteroscedasticity in the regression model. Therefore, the regression model is suitable for use in testing.

Tabel 4. Autocorrelation Test Results

Model Summary			
Model	R	R Square	Durbin - Watson
1	0.725	0.526	2.199

Source: Research Data, 2024

The Durbin–Watson test results in the table show an autocorrelation test value of 2.199. This value is not < 1 or close to 0 and not > 3 or close to 4. Therefore, it can be concluded that the data in this study is free from autocorrelation.

Tabel 5. Simultaneous F-test

ANOVA					
Model	Sum of Square	df	Mean Square	F	Sig.
Regression	409.799	4	102.45	26.345	<.001[b]
Residual	369.441	95	3.889		
Total	779.24	99			

Source: Research Data, 2024

The result of the f table calculation is fcount > ftable, namely 26.345 > 2.47 with a significant value of <.001 < 0.05, so it can be concluded that H0 is rejected and Ha is accepted, meaning that the variables of understanding (X1), awareness (X2), income level (X3), and sanctions (X4) together have a positive and significant effect on motor vehicle tax compliance (Y)

Table 6. Partial t-test

Coefficients					
Model	Unstandardized Coefficients		Standardized Coefficient	t	Sig.
	B	Std. Eror	Beta		
(Constant)	3.751	2.301		1.63	0.106
Tax Knowledge	0.232	0.1	0.232	2.307	0.023
Taxpayer Awareness	0.262	0.128	0.228	2.045	0.044
Income Level	0.282	0.119	0.246	2.374	0.02
Tax Sanctions	0.163	0.112	0.152	1.457	0.148

Source: Research Data, 2024

The results indicate that taxpayers' understanding has a positive and significant effect on motor vehicle taxpayer compliance. The statistical test shows that the value of tcount exceeds *ttable* (2.307 > 1.985) with a significance level of 0.023, which is below the 0.05 threshold. This confirms that higher levels of tax understanding are closely associated with increased compliance among taxpayers. The finding reinforces the argument that knowledge plays a crucial role in shaping behavioral intentions, particularly regarding mandatory fiscal obligations. This result is also aligned with attribution theory, which asserts that internal cognitive factors such as understanding influence a person's decision to comply with regulations.

This relationship between understanding and compliance is further supported by previous research conducted by Kadir et al. (2021), Muhdor et al. (2024) and Pandya & Hidayat (2020) .All of these studies consistently demonstrate that taxpayers who possess stronger knowledge of tax rules tend to perform their tax obligations more responsibly. The alignment of this study's findings with earlier research strengthens the credibility of the conclusion that tax understanding is a major determinant of compliance. It also reflects broader behavioral patterns observed in various regions, where literacy in taxation significantly improves adherence to tax requirements. The consistency across multiple studies suggests that improving public knowledge remains a fundamental strategy for increasing compliance rates.

The findings also show that taxpayer awareness has a positive and significant effect on motor vehicle tax compliance. Evidence from the analysis reveals that tcount is greater than ttable (2.045 > 1.985) with a significance level of 0.044, confirming a meaningful relationship between these two variables. This suggests that individuals who recognize the importance of paying taxes tend to develop stronger motivation to comply with their fiscal responsibilities. Awareness contributes to internalized attitudes about civic duty, which make taxpayers more consistent in fulfilling obligations without external pressure. These behavioral tendencies illustrate the connection between internal motivation and sustainable compliance.

Attribution theory also provides a relevant explanation for why awareness influences compliance. The theory emphasizes that internal attitudes, perceptions, and motivations help shape how individuals interpret and act upon their obligations. When taxpayers are aware of the benefits of tax payments for public services and community development, they are more likely to comply voluntarily. This theoretical explanation is consistent with findings from Rosita et al. (2023), Ferry (2021) and Widi et al. 2020), all of whom found a similar positive association between taxpayer awareness and compliance. The consistency across studies highlights the importance of fostering awareness through education and public engagement programs.

The analysis further reveals that income level has a positive and significant effect on taxpayer compliance. The results show that tcount is higher than ttable (2.374 > 1.985) and the significance level is 0.020, which confirms a meaningful relationship between income and compliance. This suggests that financial capacity determines whether taxpayers can fulfill their obligations consistently and on time. Individuals with higher incomes generally have fewer financial barriers to meeting mandatory payments, making compliance more achievable for them. This aligns with economic rationality, which posits that individuals are more likely to comply when they have sufficient resources to do so.

Attribution theory explains income as an external factor that shapes taxpayer behavior. Income contributes to an individual's situational context, influencing how they prioritize financial responsibilities, including tax payments. The findings of this study are reinforced by Bhagaskara et al. (2023), Rosita et al. (2023) and Fatmawati (2022), who also found that income plays a pivotal role in influencing compliance. These studies collectively suggest that economic capacity must be considered when designing policies aimed at improving tax compliance. Strengthening compliance, therefore, may also require government support mechanisms for low-income taxpayers.

Unlike other variables, the results of the fourth hypothesis found that tax penalties have

an insignificant positive effect on motor vehicle taxpayer compliance. Statistical results show that tcount is lower than ttable (1.457 < 1.985) and the significance value of 0.148 is higher than the threshold of 0.05. The results show that tax penalties do not play a significant role in determining motor vehicle tax compliance. This insignificance is not only due to the public perception that the fines are relatively light or easy to avoid, but is also closely related to the context of local taxation policies and enforcement practices. In the context of local policy, the implementation of periodic motor vehicle tax amnesty programmes has the potential to weaken the function of sanctions as a deterrent (Yulianti & Sastradipraja, 2023). Many taxpayers may also be influenced by penalty waiver programmes, which make the consequences of non-compliance appear less serious

This finding aligns with attribution theory, which asserts that external factors may not always serve as strong motivators when individuals perceive them as insignificant or inconsistent. When sanctions are weak or enforcement is irregular, taxpayers may be less likely to consider penalties as a meaningful threat. This interpretation is supported by studies conducted by Rosita et al. (2023), Yustriawan & Sirait (2022) and Sugiyani et al. (2022), all of which reported similar conclusions. These studies suggest that sanctions alone are insufficient to produce lasting improvements in compliance. Therefore, governments must reconsider the effectiveness and enforcement of penalties if they intend to use them as deterrents.

CONCLUSION
The findings of this study can be summarised as follows: 1) Taxpayers' understanding has a positive and significant effect on motor vehicle tax compliance, reinforcing the relevance of educational initiatives and tax literacy programmes in shaping compliant behaviour; 2) Taxpayer awareness has a positive and significant effect on motor vehicle taxpayer compliance, whereby a high level of awareness encourages individuals to comply without relying on external pressure or enforcement mechanisms; 3) Income level has a positive and significant effect on motor vehicle taxpayer compliance, indicating that economic capacity remains the main determinant of compliance behaviour; and 3) Tax penalties have a positive but insignificant effect on motor vehicle taxpayer compliance, indicating that punitive measures alone are not sufficient to change taxpayer behaviour.

The theoretical implications based on the results of this study emphasise the importance of understanding taxpayer behaviour from internal and external perspectives in accordance with attribution theory. Internal factors, such as understanding taxation and taxpayer awareness, and external factors, such as taxpayer income levels, were found to encourage motor vehicle taxpayer compliance. Meanwhile, other external factors, such as tax penalties, were found to be less effective if not accompanied by consistent and transparent enforcement. The practical implications of this research can be used as a reference for follow-up actions by local governments, particularly in Mesuji Regency, Lampung Province, to emphasise the need for a comprehensive strategy that integrates educational activities, service improvements, policy credibility, and targeted enforcement to achieve sustainable compliance.

The limitation of this study is that it only discusses the determinants of motor vehicle tax compliance in one regional context, thus limiting the ability to generalise the findings to a wider population or to different tax categories. Furthermore, this study only covers four independent variables, thus failing to consider other potentially influential factors such as service quality, system accessibility, perceptions of fairness, or trust in government institutions.

Recommendations for future research include incorporating additional variables that are more comprehensive in capturing the behavioural, systemic, and institutional dimensions of tax compliance. Expanding the geographical scope will also provide more representative results and enable cross-regional comparisons. Furthermore, the use of a mixed-methods approach could provide deeper insights into the psychological, social,

and structural factors that shape taxpayer compliance, thereby enriching the overall understanding of compliance behaviour.

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