

# Exploring the Impact of Taxpayer Awareness, Knowledge, E-Samsat, and Tax Penalties on Motor Vehicle Tax Compliance

I Gede Made Bagus Wira Manuaba<sup>1</sup>

I Ketut Jati<sup>2</sup>

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis Universitas Udayana, Indonesia

\*Correspondences: [wira.manuaba20@student.unud.ac.id](mailto:wira.manuaba20@student.unud.ac.id)

## ABSTRACT

Tax compliance by individuals indicates their readiness to fulfill their obligations and exercise their right to pay taxes accurately and on time, in accordance with tax legislation. This study aims to collect empirical evidence on the influence of tax knowledge, Electronic System for Motor Vehicle Tax Administration (e-SAMSAT), taxpayer awareness, and tax penalties on the compliance of motor vehicle taxpayers in Badung Regency. The research employed a non-probability accidental sampling method to select participants. To determine the sample size, the Slovin formula was applied, resulting in a total of 100 respondents. Data collection was conducted through a questionnaire, and the hypothesis was tested using multiple linear regression analysis in the Statistical Package for the Social Sciences (SPSS) software. The findings reveal that tax penalties, e-SAMSAT, taxpayer awareness, and tax knowledge significantly enhance motor vehicle taxpayer compliance in the Badung Regency. This underscores the importance of these factors in promoting tax compliance and suggests that interventions aimed at improving taxpayer education and awareness, coupled with the effective implementation of e-SAMSAT and judicious application of tax penalties, can foster greater compliance with motor vehicle tax obligations.

Keywords: Motor Vehicle Tax Compliance; Taxpayer Awareness; Tax Knowledge; E-SAMSAT; Tax Penalties

## *Kesadaran Wajib Pajak, Pengetahuan Perpajakan, E-Samsat, Sanksi Perpajakan pada Kepatuhan Wajib Pajak Kendaraan Bermotor*

### ABSTRAK

*Kepatuhan perpajakan ialah dimana wajib pajak bersedia melakukan kewajiban serta mempergunakan haknya guna membayar pajak dengan tepat berlandaskan peraturan perpajakan. Penelitian ini bertujuan guna memperoleh bukti empiris tentang pengaruh kesadaran wajib pajak, pengetahuan perpajakan, e-SAMSAT serta sanksi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor di Kabupaten Badung. Metode pengambilan sampel dipergunakan non-probability sampling dengan jenis sampling aksidental. Rumus Slovin dipergunakan guna menentukan besar sampel yaitu sebanyak 100 responden. Kuesioner digunakan untuk memperoleh data. Dengan mempergunakan SPSS (Statistical Package for the Social Sciences), analisis regresi linier berganda dipergunakan menguji hipotesis. Temuan penelitian memperlihatkan bahwasanya sanksi perpajakan, e-SAMSAT, kesadaran wajib pajak, serta pengetahuan perpajakan semuanya berdampak positif kepada kepatuhan wajib pajak kendaraan bermotor di Kabupaten Badung.*

Kata Kunci: *Kepatuhan Wajib Pajak Kendaraan Bermotor; Kesadaran Wajib Pajak; Pengetahuan Perpajakan; E-SAMSAT; Sanksi Perpajakan*

Artikel dapat diakses : <https://ojs.unud.ac.id/index.php/Akuntansi/index>



e-ISSN 2302-8556

Vol. 34 No. 6  
Denpasar, 30 Juni 2024  
Hal. 1411-1424

DOI:  
10.24843/EJA.2024.v34.i06.p04

**PENGUTIPAN:**  
Manuaba, I. G. M. B. W. & Jati, I. K. (2024). Exploring the Impact of Taxpayer Awareness, Knowledge, E-Samsat, and Tax Penalties on Motor Vehicle Tax Compliance. *E-Jurnal Akuntansi*, 34(6), 1411-1424

**RIWAYAT ARTIKEL:**  
Artikel Masuk:  
14 Februari 2024  
Artikel Diterima:  
30 Maret 2024

## INTRODUCTION

Taxes play a crucial role in funding a wide array of government programs and specially designed agendas. Their role extends beyond fiscal contributions, embodying an investment by taxpayers for the benefit of both them and future generations. Defined as obligatory payments to the government by individuals or entities, taxes are governed by binding legal provisions. It is important to note that while taxpayers do not receive direct benefits from their payments, these funds are instrumental in state management with the objective of enhancing public income and welfare (Dharma & Astika, 2021).

Tax compliance is characterized by the readiness of taxpayers to adhere to their fiscal responsibilities and to remit taxes accurately, in alignment with prevailing regulations. In Indonesia, the contribution of taxpayers is especially significant, as tax revenues constitute the primary source of national income compared to other revenue streams. The strategic management and utilization of natural resources and other regional assets by local governments are crucial for supporting administrative and development efforts, in line with the principles of regional autonomy (Latrini & Gayatri, 2018). Additionally, the classification of taxes into central and regional taxes highlights the structured approach to tax collection and its pivotal role in governance (Tresnalyani & Jati, 2018).

Law No. 28 of 2009 on Regional Taxes and Levies establishes that regional taxes are compulsory contributions from both individual and corporate taxpayers to regions. These taxes are imposed by law, without direct benefits in return, and are allocated for meeting regional needs. This legislation highlights the importance of regional taxes as a crucial source of Regional Original Income (PAD), necessary for funding the operational requirements of regional government administrations. Regional taxes represent a fundamental component of PAD, which is managed and utilized locally, demanding collective responsibility from all parties involved, including individuals, organizations, and various institutions, as per legal requirements (Nirajenani *et al.*, 2018). For the sustained development and governance across Indonesia's regions, it is essential for regional governments to broaden their income sources, primarily through regional taxes (Krisnadeva & Merkusiwati, 2020).

This study aims to explore the impact of taxpayer awareness, tax knowledge, the Electronic System for Motor Vehicle Tax Administration (e-SAMSAT), and tax penalties on motor vehicle taxpayer compliance in Badung Regency. According to Law No. 28 of 2009, provincial-level regional taxes comprise five types: Motor Vehicle Tax (PKB), Motor Vehicle Title Transfer Fee (BBNKB), Motor Vehicle Fuel Tax, Surface Water Tax, and Cigarette Tax. The Bali Province Regional Regulation No. 1 of 2011 on Regional Taxes specifies that the motor vehicle tax is charged on the ownership or usage of motor vehicles, with taxpayers including individuals, companies, and government institutions that own motor vehicles. PKB is identified as the only regional tax that supports provincial development. The administration of PKB is coordinated by the Regional Revenue Service Office and implemented by the SAMSAT (Integrated Administrative System under One Roof) (Dewi & Jati, 2018).

Over the past five years, spanning from 2018 to 2022, the realization of motor vehicle tax revenue in Badung Regency has consistently fallen short of the annually established targets.

**Table 1. Target and Actual Motor Vehicle Tax Revenue in Badung Regency (In Billions of Rupiah)**

| Year | Target (Rp in billions) | Realized Revenue (Rp in billions) | Percentage of Realized Revenue (%) | Percentage yet Realized (%) | Not yet Realized (%) | Information      |
|------|-------------------------|-----------------------------------|------------------------------------|-----------------------------|----------------------|------------------|
| 2018 | 48,360                  | 37,769                            | 78.10                              | 21.90                       |                      | Not yet achieved |
| 2019 | 62,161                  | 55,029                            | 88.53                              | 11.47                       |                      | Not yet achieved |
| 2020 | 109,041                 | 99,218                            | 90.99                              | 9.01                        |                      | Not yet achieved |
| 2021 | 78,130                  | 70,770                            | 90.58                              | 9.42                        |                      | Not yet achieved |
| 2022 | 60,231                  | 21,890                            | 36.34                              | 63.66                       |                      | Not yet achieved |

Source: Data derived from the UPTD PPRD (Unit Pelaksana Teknis Daerah Penerimaan Pendapatan Daerah) of the Provincial Regional Revenue Agency in Badung Regency, 2023.

Between 2018 and 2022, the motor vehicle tax revenue in Badung Regency consistently fell short of its targets. In 2018, the actual revenue achieved was only 78.10 percent of the target. The following years saw a similar trend with 88.53 percent realization in 2019, 90.99 percent in 2020, 90.58 percent in 2021, and a significant drop to 36.34 percent in 2022. This pattern indicates that, over these five years, the collection of motor vehicle tax revenue in Badung Regency has not met the established targets. For the implementation of the motor vehicle tax to be considered successful, the actual revenue must surpass the target. The observed fluctuations in motor vehicle tax revenues in Badung Regency, averaging an annual growth rate of 5.14 percent, suggest instability in revenue collection.

Taxpayer awareness plays a crucial role in contributing to national development. Drawing on the Theory of Planned Behavior (TPB), taxpayer awareness encompasses behavioral beliefs, with the decision to fulfill tax obligations influenced by the anticipated outcomes of such actions. Taxpayers recognize the value of paying taxes for national progress, understanding that failure to do so could impede the country's development. This awareness of the significance of tax payments is seen as an internal factor affecting compliance, in line with attribution theory.

Previous research conducted by various scholars, including Darmayani & Hasibuan (2022), Alfia & Rochmawati (2022), Widyan & Putra (2020), Noch *et al.* (2022), Widiastini & Supadmi (2020), Krisnadeva & Merkusiwati (2020), Nirajenani *et al.* (2018), Widia & Yasa (2021), Widajantie & Anwar (2020), Mukmin *et al.* (2020), Kuilim *et al.* (2023), Puspanita & Machfuzhoh (2022), Karyanti *et al.* (2022), Rizkiani (2021), Nurlaeli & Rahmawati (2022), and Dharma & Astika (2021), indicates that

taxpayer awareness significantly and positively affects motor vehicle tax compliance. This leads to the formulation of the hypothesis:

H<sub>1</sub>: Taxpayer Awareness positively impacts Motor Vehicle Taxpayer Compliance in Badung Regency.

Tax knowledge encompasses a taxpayer's understanding of fundamental tax-related information, including laws, statutes, and tax procedures. This foundational knowledge encourages compliance with existing tax regulations. According to the Theory of Planned Behavior (TPB), tax knowledge falls within the realm of normative beliefs, as information obtained from reliable sources motivates taxpayers to adhere to tax regulations. A lack of tax rule knowledge can hinder taxpayers' ability to fulfill their obligations, often resulting in noncompliance. Attribution theory regards tax knowledge as an internal factor based on the taxpayer's foundational understanding of legal principles and tax procedures. A robust grasp of tax-related matters leads taxpayers to conform to tax regulations, thereby enhancing compliance levels (Tresnalyani & Jati, 2018).

Recent research by Nurlaeli & Rahmawati (2022), Apriani *et al.* (2019), Rustandi & Kurnia (2020), Karyanti *et al.* (2022), Tjaraka & Nurwicaksono (2018), Tresnalyani & Jati (2018), Ode *et al.* (2021), Juwita & Wasif (2020), Tumanduk *et al.* (2021), Darmayani & Hasibuan (2022), and Insanny *et al.* (2023) has demonstrated that a comprehensive understanding of taxation significantly improves motor vehicle tax compliance. Based on these findings, the proposed hypothesis is as follows:

H<sub>2</sub>: Tax knowledge positively affects Motor Vehicle Taxpayer Compliance in Badung Regency.

The e-SAMSAT system, a digital service for motor vehicle tax payments accessible through e-banking or ATMs from designated financial institutions, facilitates tax payment processes for taxpayers (Megayani & Noviari, 2021). According to the Technology Acceptance Model (TAM), which considers ease of use and utility as critical factors, the implementation of e-SAMSAT aligns with these aspects. In line with attribution theory, e-SAMSAT, initiated by the local government, is seen as an external factor that motivates taxpayers to adhere to their tax duties. This system aims to minimize costs and save time while encouraging taxpayers to make use of technological advancements for tax payments. It is hypothesized that enhancing taxpayer awareness and engagement with e-SAMSAT will lead to improved compliance in paying motor vehicle taxes, as the system's convenience is likely to increase taxpayers' willingness to meet their tax responsibilities.

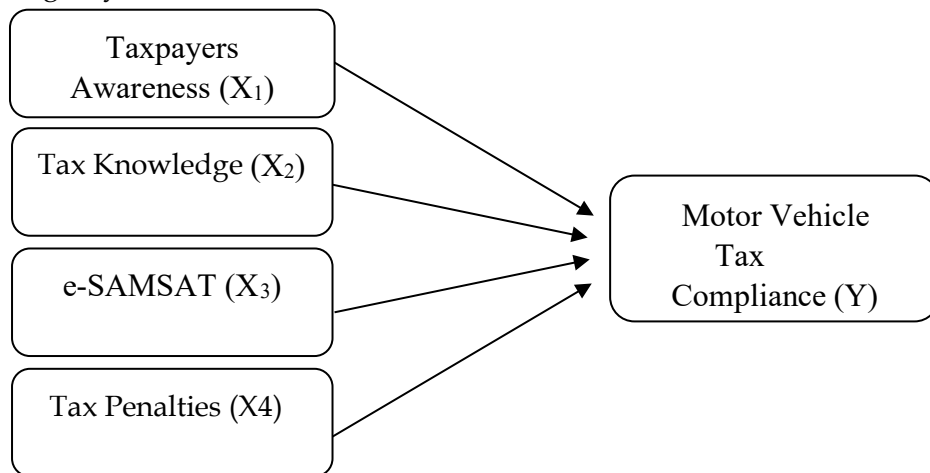
Research conducted by Megayani & Noviari (2021), Turambi *et al.* (2022), Ericka *et al.* (2022), Juwita & Wasif (2020), Sindia & Mawar (2022), Herawati & Hidayat (2022), Che & Tipa (2023), Insanny *et al.* (2023), Haryadi & Ernandi (2023), Setiawati *et al.* (2023), Wibowo *et al.* (2023), and Nurhayati *et al.* (2020) has indicated that the e-SAMSAT system significantly enhances the compliance of motor vehicle taxpayers. Based on these findings, the following hypothesis is proposed:

H<sub>3</sub>: The e-SAMSAT system positively influences Motor Vehicle Taxpayer Compliance in Badung Regency.

Tax penalties, which are punitive measures enacted by tax authorities against motor vehicle owners who fail to meet their tax obligations, play a critical role in ensuring compliance (Mardiasmo, 2018). According to the Theory of Planned Behavior (TPB), tax penalties serve as both normative and control beliefs. They act as a control mechanism, providing a framework within which taxpayers are encouraged to adhere to tax regulations, and as a normative belief, by establishing a societal expectation for compliance. In the context of attribution theory, tax penalties are considered external factors promulgated by the government to compel taxpayers to fulfill their tax duties. Essentially, the government leverages tax penalties as an instrumental tool to foster taxpayer compliance, with these measures being clearly stipulated within tax legislation.

The analysis of studies conducted by Widyan & Putra (2020), Noch *et al.* (2022), Widiastini & Supadmi (2020), Megayani & Noviani (2021), Dewi & Jati (2018), Krisnadeva & Merkusiwati (2020), Purnamasari & Sudaryo (2018), Puspanita & Machfuzhoh (2022), Hartana & Merkusiwati (2018), Karyanti *et al.* (2022), Setiawati *et al.* (2023), and Adhikara *et al.* (2022) reveals that tax penalties exert a significant and positive influence on the compliance of motor vehicle taxpayers. Drawing from these findings, the proposed hypothesis is as follows:

H<sub>4</sub>: Tax penalties positively affect motor vehicle taxpayer compliance in Badung Regency.



**Figure 1. Conceptual Framework**

Source: Processed data, 2023

## RESEARCH METHODS

The study was conducted at the Badung Regency SAMSAT Office, focusing on motor vehicle taxpayers registered with this office. A non-probability sampling method, specifically accidental sampling, was used to determine the sample. The research sample consisted of 100 respondents, including motor vehicle owners at the Badung SAMSAT Office and those who have vehicles with black license plates for personal ownership. The method employed for data collection was a questionnaire.

For data analysis, the study utilized descriptive statistical analysis, classical assumption tests, and multiple linear regression analysis. The objective

of using multiple linear regression analysis was to investigate and gain insights into the impact of taxpayer awareness (X1), tax knowledge (X2), e-SAMSAT usage (X3), and tax penalties (X4) on the compliance of motor vehicle taxpayers (Y). The formulation of the multiple linear regression equation model was as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e \dots\dots\dots(1)$$

Where:

- Y = Motor Vehicle Tax Compliance
- $\alpha$  = Constant
- $\beta_1, \beta_2, \beta_3, \beta_4$  = Regression Coefficients
- X1 = Taxpayer Awareness
- X2 = Tax Knowledge
- X3 = e-SAMSAT
- X4 = Tax Penalties
- e = Standard Error

## RESULTS AND DISCUSSION

Descriptive statistics is a statistical technique employed to describe or summarize data, facilitating easier comprehension. This method involves the examination of collected data from a sample by detailing or elucidating its characteristics, without the intention of inferring general conclusions.

**Table 2. Results of Descriptive Statistical Analysis**

| Variable                             | N   | Min.   | Max.   | Mean.  | Std Deviation |
|--------------------------------------|-----|--------|--------|--------|---------------|
| Motor Vehicle Tax Compliance (Y)     | 100 | 23,000 | 30,000 | 27,060 | 2,461         |
| Taxpayer Awareness (X <sub>1</sub> ) | 100 | 10,000 | 15,000 | 13,410 | 1,303         |
| Tax Knowledge (X <sub>2</sub> )      | 100 | 12,000 | 25,000 | 22,010 | 2,368         |
| E-SAMSAT (X <sub>3</sub> )           | 100 | 15,000 | 25,000 | 21,610 | 2,305         |
| Tax Penalties (X <sub>4</sub> )      | 100 | 14,000 | 20,000 | 17,680 | 1,657         |

Source: Processed data, 2023

The motor vehicle taxpayer compliance variable (Y) is measured using six statements on a 5-point Likert scale, ranging from 23,000 to 30,000, with an average score of 26,060. This average suggests that respondents generally agree or strongly agree with the statements provided in the questionnaire. The standard deviation for the motor vehicle taxpayer compliance variable is 2.461, indicating a low variation in responses and an even distribution across the answers to the questionnaire statements.

The taxpayer awareness variable (X1) is assessed through three statements on a 5-point Likert scale, with scores ranging from 10,000 to 15,000 and an average score of 13,410. This average indicates that respondents lean towards agreeing or strongly agreeing with the questionnaire statements. The standard deviation for the taxpayer awareness variable is 1.303, which is lower than the average score, demonstrating minimal variation in responses and a consistent distribution of answers to the questionnaire statements.

The tax knowledge variable (X2) is evaluated using five statements on a 5-point Likert scale, with scores varying from 12,000 to 25,000 and an average score of 22,010. This average implies that respondents tend to agree or strongly agree with the questionnaire statements. The standard deviation for the tax knowledge

variable is 2.368, lower than the average score, showing a small data variation and an even distribution of responses to the questionnaire statements.

The e-SAMSAT variable (X3) is determined using five statements on a 5-point Likert scale, with scores ranging from 15,000 to 25,000 and an average score of 21,610. This average indicates that respondents generally agree or strongly agree with the questionnaire statements. The standard deviation for the e-SAMSAT variable is 2.305, smaller than the average score, indicating a low variation in data and a uniform distribution of responses to the questionnaire statements.

The tax penalties variable (X4) is measured using four statements on a 5-point Likert scale, with scores ranging from 14,000 to 20,000 and an average score of 17,680. This average indicates that respondents generally agree or strongly agree with the statements provided in the questionnaire. The standard deviation for the tax penalties variable is 1.657, which is lower than the average score, demonstrating minimal variation in responses and a consistent distribution of answers to the questionnaire statements.

Multiple regression analysis is utilized to examine and comprehend the impact of independent variables on the dependent variable. This analytical approach facilitates the evaluation of the relationship between multiple factors that are believed to influence the level of compliance among motor vehicle taxpayers.

**Table 3: Results of Multiple Linear Regression Analysis**

| Variable                | Unstandardized Coefficients B | Standard Error | Standardized Coefficients Beta | t     | Sig.   |
|-------------------------|-------------------------------|----------------|--------------------------------|-------|--------|
| (Constant)              | 1.131                         | 1.302          |                                | 0.868 | 0.387  |
| Taxpayer Awareness (X1) | 0.888                         | 0.139          | 0.470                          | 6.377 | <0.001 |
| Tax Knowledge (X2)      | 0.247                         | 0.067          | 0.238                          | 3.707 | <0.001 |
| e-SAMSAT (X3)           | 0.109                         | 0.051          | 0.102                          | 2.138 | 0.035  |
| Tax Penalties (X4)      | 0.352                         | 0.119          | 0.237                          | 2.955 | 0.004  |

Source: Processed Data, 2023

Obtained regression equation:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e \dots\dots\dots(2)$$

$$Y = 1,131 + 0,888X_1 + 0,247X_2 + 0,109X_3 + 0,352X_4 + e \dots\dots\dots(3)$$

The constant value of 1.131 indicates that if all independent variables were at zero points, the level of motor vehicle tax compliance (Y) would be 1.131. This suggests that all independent variables exert a positive and significant influence on the dependent variable.

The coefficient  $\beta_1$  for the taxpayer awareness variable (X1) is 0.888, signifying a positive relationship with motor vehicle taxpayer compliance. As the level of taxpayer awareness (X1) increases, the level of motor vehicle taxpayer compliance (Y) also increases by 0.888, assuming other independent variables remain constant.

Similarly, the coefficient  $\beta_2$  for the tax knowledge variable (X2) of 0.247 indicates a positive relationship with motor vehicle taxpayer compliance. An

increase in the level of tax knowledge (X2) leads to a corresponding increase in motor vehicle taxpayer compliance (Y) by 0.247, provided other independent variables remain unchanged.

The coefficient  $\beta_3$  for the e-SAMSAT variable (X3) is 0.109, suggesting a positive relationship with motor vehicle tax compliance. An increase in e-SAMSAT usage (X3) results in a 0.109 increase in motor vehicle taxpayer compliance (Y), assuming other independent variables remain constant.

Furthermore, the coefficient  $\beta_4$  for the tax penalties variable (X4) of 0.352 also indicates a positive relationship with motor vehicle tax compliance. A decrease in tax penalties (X4) leads to an increase in motor vehicle taxpayer compliance (Y) by 0.352, assuming other independent variables remain constant.

The purpose of conducting the F-test is to determine whether the constructed model significantly fits the data or not. The F-test compares the significance value (F) of the independent variable with  $\alpha = 0.05$ . If the F-test results in a significance value (p-value)  $< \alpha = 0.05$ , then the research hypothesis can be accepted, indicating that the independent variables significantly influence the dependent variable. Conversely, if the F-test results in a significance value (p-value)  $> \alpha = 0.05$ , then the research hypothesis is rejected, indicating that the independent variables do not significantly influence the dependent variable (Ghozali, 2018, p. 98).

**Table 4. F Test Results**

| Model               | <i>Sum of Squares</i> | Df | <i>Mean Square</i> | F       | Sig.               |
|---------------------|-----------------------|----|--------------------|---------|--------------------|
| 1 <i>Regression</i> | 495,325               | 4  | 123,831            | 112,773 | 0,000 <sup>b</sup> |
| <i>Residual</i>     | 104,315               | 95 | 1,098              |         |                    |
| Total               | 599,640               | 99 |                    |         |                    |

Source: Processed Data, 2023

With a calculated F value of 112.773 and a significance level of F (p-value) of 0.000, which is lower than the threshold  $\alpha = 0.05$ , it indicates that taxpayer awareness, tax knowledge, e-SAMSAT, and tax penalties collectively exert an effect on motor vehicle tax compliance. Therefore, the model used in the research is deemed appropriate and applicable.

The t-test was conducted to evaluate the influence of the independent and partial variables on the dependent variable. A significance level of 5% or  $\alpha = 0.05$  was utilized. If the p-value is less than the significance level (p-value  $< 0.05$ ), then the research hypothesis is accepted, indicating that the independent variable significantly influences the dependent variable. Conversely, if the p-value exceeds the significance level (p-value  $> 0.05$ ), then the research hypothesis is rejected, suggesting that the independent variable has no significant influence on the dependent variable.

**Table 5 Hypothesis Testing Results (t Test)**

| Coefficients | Model                                 | Unstandardize |            | Standardize Coefficients |       |       |
|--------------|---------------------------------------|---------------|------------|--------------------------|-------|-------|
|              |                                       | B             | Std. Error | Beta                     | t     | Sig.  |
| 1            | (Constant)                            | 1.131         | 1.302      |                          | 0.868 | 0.387 |
|              | Taxpayers Awareness (X <sub>1</sub> ) | 0.888         | 0.139      | 0.470                    | 6.377 | 0.000 |
|              | Tax Knowledge (X <sub>2</sub> )       | 0.247         | 0.067      | 0.238                    | 3.707 | 0.000 |
|              | e-SAMSAT (X <sub>3</sub> )            | 0.109         | 0.051      | 0.102                    | 2.138 | 0.035 |
|              | Tax penalties (X <sub>4</sub> )       | 0.352         | 0.119      | 0.237                    | 2.955 | 0.004 |

Source: Processed Data, 2023

From the study, the influence of taxpayer awareness on taxpayer compliance yielded a positive coefficient of 0.888 with a calculated t value of 6.377 and a significance value of 0.000. The significance value for taxpayer awareness, which is 0.000, is less than  $\alpha = 0.05$  ( $0.000 < 0.05$ ), indicating the rejection of H<sub>0</sub> and acceptance of H<sub>1</sub>. This suggests that taxpayer awareness has a partially positive influence on motor vehicle taxpayer compliance.

The analysis of the influence of tax knowledge on taxpayer compliance resulted in a positive tax knowledge coefficient of 0.247 with a calculated t value of 3.707 and a significance value of 0.000. The significance value for tax knowledge, which is 0.000, is less than  $\alpha = 0.05$  ( $0.000 < 0.05$ ), indicating the rejection of H<sub>0</sub> and acceptance of H<sub>2</sub>. This demonstrates that partial knowledge of taxation has a beneficial influence on motor vehicle taxpayer compliance.

Furthermore, the analysis of the influence of e-SAMSAT on taxpayer compliance revealed a positive e-SAMSAT coefficient of 0.109 with a calculated t value of 2.138 and a significance value of 0.035. The significance value for e-SAMSAT, which is 0.035, is less than  $\alpha = 0.05$  ( $0.035 < 0.05$ ), leading to the rejection of H<sub>0</sub> and acceptance of H<sub>3</sub>. This indicates that e-SAMSAT has a partially positive effect on motor vehicle taxpayer compliance.

Similarly, the analysis of the influence of tax penalties on taxpayer compliance obtained a positive tax penalties coefficient of 0.352 with a calculated t value of 2.955 and a significance value of 0.004. The significance value for tax penalties, which is 0.004, is less than  $\alpha = 0.05$  ( $0.004 < 0.05$ ), resulting in the rejection of H<sub>0</sub> and acceptance of H<sub>4</sub>. This reveals that partial tax penalties have a positive influence on motor vehicle taxpayer compliance.

Observation results indicate that taxpayer awareness, tax knowledge, eSAMSAT, and tax penalties significantly positively influence motor vehicle taxpayer compliance in Badung Regency. This finding aligns with the Theory of Planned Behavior, which suggests that taxpayer awareness constitutes behavioral beliefs, as taxpayers' decisions regarding tax obligations are shaped by their beliefs about the outcomes of such actions. Tax knowledge is considered part of normative beliefs, as it originates from credible sources and encourages tax compliance. The Technology Acceptance Model (TAM) explains that the adoption of e-SAMSAT hinges on its ease of use and benefits. Utilizing e-SAMSAT offers advantages and convenience to taxpayers, fostering their acceptance of the technology and compliance with tax payments. According to the TPB, tax

penalties are encompassed within normative and control beliefs, as they are designed to aid taxpayers in adhering to tax regulations, compelling them to conform to tax laws. This research also supports attribution theory, which underscores that tax penalties serve as an external factor influencing taxpayer compliance, with the government implementing tax penalties to bolster compliance in line with tax legislation.

Theoretical implications provide supplementary insights into the influence of taxpayer awareness, tax knowledge, e-SAMSAT, and tax penalties on motor vehicle taxpayer compliance in Badung Regency. Meanwhile, the practical implication of this research is to enhance the understanding of readers and researchers regarding the impact of tax knowledge, e-SAMSAT, taxpayer awareness, and tax penalties on motor vehicle taxpayer compliance. It can serve as a guide for government authorities and taxpayers in formulating tax policies aimed at augmenting compliance with motor vehicle tax payments in Badung Regency.

## CONCLUSION

Taxpayer awareness positively influences compliance with motor vehicle tax payments in Badung Regency. Higher awareness levels correlate with increased compliance. Similarly, tax knowledge plays a significant role in enhancing motor vehicle taxpayer compliance in the region. Greater knowledge acquired from reliable sources corresponds to heightened compliance with tax obligations. The utilization of e-SAMSAT also contributes positively to motor vehicle tax compliance in Badung Regency. Increased e-SAMSAT usage, facilitated by its user-friendly interface, correlates with higher compliance levels in meeting tax obligations. Additionally, tax penalties exert a positive effect on motor vehicle taxpayer compliance in Badung Regency. Elevated sanction levels are associated with increased compliance in tax payment.

To bolster compliance, the government and the Badung SAMSAT Office should intensify the dissemination of the latest motor vehicle tax regulations through various media channels, including mass media and electronic platforms. This initiative aims to ensure that taxpayers stay informed about the most recent updates. For future research endeavors, it is advisable to broaden the scope of variables influencing compliance with motor vehicle tax payments. This may encompass factors such as tax socialization initiatives, the SAMSAT Drive Thru program, and the SAMSAT Kerti program.

## REFERENCE

- Alfia, A., & Rochmawati, R. (2022). Pengaruh Pengetahuan Perpajakan, Pemahaman Wajib Pajak, Kesadaran Wajib Pajak, Ketegasan Sanksi Perpajakan Terhadap Kepatuhan Wpop. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 11(09), 1121. <https://doi.org/10.24843/eeb.2022.v11.i09.p09>
- Apriani, K. R., Ichi, & Kurniawan, A. (2019). The Effect Of Taxpayer's Knowledge Of Taxation Regulations, Knowledge Of Information Services For Motor Vehicle Tax Payment And Police Operations On Compliance With Compliance Tax. *JTAR (Journal of Taxation Analysis and Review)*, 1(1), 77-95.

- <https://doi.org/https://doi.org/10.35310/jtar.v1i01.92>
- Che, E. T. C., & Tipa, H. (2023). Pengaruh Tingkat Pengetahuan, E-samsat, Sanksi Pajak, dan Pelayanan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *ECo-Buss*, 6(1), 301-314. <https://doi.org/10.32877/eb.v6i1.801>
- Darmayani, S. A. P. S., & Hasibuan, H. T. (2022). Pengaruh Pengetahuan Pajak, Kesadaran Wajib Pajak, dan Program Pemutihan Pajak Pada Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi*, 32(9), 2813. <https://doi.org/10.24843/eja.2022.v32.i09.p14>
- Dewi, N. K. A. P., & Jati, I. K. (2018). Pengaruh Sosialisasi, Kualitas Pelayanan, Sanksi dan Biaya Kepatuhan Pada Tingkat Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi*, 25, 1. <https://doi.org/10.24843/eja.2018.v25.i01.p01>
- Dharma, I. B. A. S., & Astika, I. B. P. (2021). Kondisi Keuangan, Kualitas Pelayanan, Sanksi Perpajakan, Kesadaran dan Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi*, 31(7), 1615. <https://doi.org/10.24843/eja.2021.v31.i07.p01>
- Eli Setiawati, Yuppy Triwidatin, & Maria Magdalena Melani. (2023). The Influence of Taxpayer Awareness, Tax Sanctions, Education Level, Fiscal Services and Online Tax Payment (E-Samsat) on Motor Vehicle Taxpayer Compliance in Sukabumi Regency. *Indonesian Journal of Interdisciplinary Research in Science and Technology*, 1(5), 291-312. <https://doi.org/10.55927/marcopolo.v1i5.4645>
- Ericka, M., Abiyah, A., Swat, A., Lindawati, L., Wahyuningtias, D., & Andrian, T. (2022). *Determinants Of Taxpayer Compliance In Paying Motor Vehicle Tax In An Emerging Country*. 6(2), 24-40. <https://doi.org/10.22495/cgobrv6i2p3>
- Hartana, I. M. G., & Merkusiwati, N. K. L. A. (2018). Sosialisasi Perpajakan Memoderasi Pengaruh Kesadaran Wajib Pajak dan Sanksi Perpajakan pada Kepatuhan Wajib Pajak. *E-Jurnal Akuntansi*, 25, 1506. <https://doi.org/10.24843/eja.2018.v25.i02.p26>
- Haryadi, H., & Ernandi, H. (2023). Pengaruh Program Pemutihan PKB , Sistem E-Samsat , Sosialisasi Perpajakan dan Kesadaran Wajib Pajak terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor dengan Kualitas Pelayanan Sebagai Variabel Moderasi di Kabupaten Sidoarjo. *Journal of Analysis and Inventions*, 3(2), 1-12. <https://doi.org/https://doi.org/10.47134/innovative.v3i2.21>
- Herawati, L. N., & Hidayat, V. S. (2022). Pengaruh Penerapan E-Samsat Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Kasus Pada Wajib Pajak Di Samsat Kota Cimahi). *Jurnal Pendidikan Akuntansi (JPAK)*, 10(1), 50-59. <https://doi.org/10.26740/jpak.v10n1.p50-59>
- Insanny, A. N., Sofianty, D., & Mardini, R. (2023). Pengaruh Pengetahuan Perpajakan dan Penerapan Program E-Samsat terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Riset Akuntansi*, 11-16. <https://doi.org/10.29313/jra.v3i1.1761>
- Juwita, & Wasif, S. K. (2020). Pengaruh Pengetahuan Wajib Pajak Tentang Peraturan Perpajakan, Kesadaran Wajib Pajak, Sanksi Pajak dan Penerapan E-Samsat Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Kasus Wajib Pajak Kendaraan Bermotor di Kantor Bersama Samsat Jakarta Timur). *Jurnal STIE*, 1-17. <http://repository.stei.ac.id/2684/1/11160000008>

ARTIKEL INDONESIA - TAHUN 2020.pdf

- Karyanti, T. D., Wijiyanti, & marliyati. (2022). *The Effect of Taxpayer awareness, Service Quality, Tax Sanctions, Tax Knowledge, and TAX Socialization on Taxpayer Compliance in Paying Motor Vehicle Taxes*. 1(1), 9–21. <http://dx.doi.org/10.32497/aamar.v1i1.3898>
- Krisnadeva, A. A. N., & Lely Aryani Merkusiwati, N. K. (2020). Faktor-Faktor yang Memengaruhi Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor di Kota Denpasar. *E-Jurnal Akuntansi*, 30(6), 1425. <https://doi.org/10.24843/eja.2020.v30.i06.p07>
- Kuilim, T., Blongkod, S.Pd, M.SA, D. H., & SE, M.Si, D. M. (2023). The Effect Of Taxpayer Awareness, Public Service Accountability, And Tax Sanctions On Motor Vehicle Taxpayer Compliance. *Return : Study of Management, Economic and Bussines*, 2(1), 84–95. <https://doi.org/10.57096/return.v1i05.63>
- Latrini, M. Y., & Gayatri, G. (2018). Pengaruh Penerapan Pajak Progresif Kendaraan Bermotor Atas Berlakunya Perda Nomor 8 Terhadap Kepatuhan Wajib Pajak. *E-Jurnal Akuntansi*, 25, 1591. <https://doi.org/10.24843/eja.2018.v25.i02.p29>
- Mardiasmo. (2018). *Perpajakan Edisi Revisi tahun 2018*. Yogyakarta:PenerbitAndi.
- Megayani, N. K. M., & Noviari, N. (2021). Pengaruh Program E-SAMSAT, SAMSAT Keliling, dan Kepuasan Wajib Pajak pada Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi*, 31(8), 1936. <https://doi.org/10.24843/eja.2021.v31.i08.p05>
- MF.Arrozi Adhikara, Diana, N., & Basyir, M. (2022). Taxpayer Compliance Determinants: Prespective Of theory of planned behavior and theory of attribution. *International Journal Of Business and Applied Social Science*, 33–42.
- Mukmin, M. N., Zuwariah, S., & Kusuma, I. C. (2020). *Tax Compliance: Sanction And Awareness Perspective Of Motor And Car Owners In Indonesia*. 2(2), 156–163.
- Nirajenani, C. I. P., Aryani, & M., N. K. L. (2018). Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi Universitas Udayana*, 24(1), hal. 339-369. <https://doi.org/10.24843/EJA.2018.v24.i01.p13>
- Noch, M. Y., Salim, M., Putri, N. F., & Papua, U. Y. (2022). Ketaatan Wajib Pajak Kendaraan Bermotor Di Masa Pandemi Covid-19. *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, 8(2), 221–236. <https://doi.org/10.34204/jiafe.v8i2.5480>
- Nurhayati, E., Yuniawati, A., & Annisa, S. (2020). The Effect Of A Modern Tax Administration System Based On E-Samsat On Motor Vehicle Tax Compliance At The Samsat Office, Sumedang. *Journal Of Bussines Accounting and Finance*, 2(1).
- Nurlaeli, F., & Rahmawati, A. (2022). *Effect of Tax Sanctions, TaxAtion Knowledge and Taxpayer Awareness on Paying Motor Vehicle Tax in Brebes Regency*. 2(1), 1–7. <https://doi.org/10.11594/bacarj.02.01.01>
- Ode, L., Hamid, W., & Lepong, N. (2021). *Taxpayer awareness , tac knowledge , tax sanctions , public service account ability and taxpayer compliance*. 7, 49–58. <https://doi.org/10.5267/j.ac.2020.10.015>
- Purnamasari, D., & Sudaryo, Y. (2018). *The Effect of Knowledge Taxpayer , Moral Taypayer and Tax Sanctions on Taxpayers Compulsory*. 9(5).

- <https://doi.org/10.18178/ijtef.2018.9.5.618>
- Puspanita, I., & Machfuzhoh, A. (2022). *Determinants of motor vehicle taxpayer compliance in the serang city*. 5(2), 222–235. <https://doi.org/10.22219/jaa.v5i2.17678>
- Rizkiani, N. (2021). *The Effect Of Taxpayer Awareness , Quality Of Service , And Tax Sanctions On Taxpayer Compliance In The Office With Samsat Jakarta East*. 2663.
- Rustandi, & Kurnia, I. (2020). How Taxpayer Awareness, Taxpayer Knowledge, Tax Sanctions, Tax Service Quality Affect on Motor Vehicles Taxpayer Compliance in Bandung City. *Jurnal Ilmiah MEA*, 4(2), 555–571.
- Sindia, M., & Mawar. (2022). Pengaruh Penerapan Elektronik Samsat terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor pada Kantor Samsat Jakarta Selatan. *Jurnal Manajemen Dan Ilmu Administrasi Publik (JMIAP)*, 4, 118–124. <https://doi.org/10.24036/jmiap.v4i2.489>
- Tjaraka, H., & Nurwicaksono, D. (2018). *The Influence of Subjective Norms , Taxation Knowledge , and Perception of The Financial Condition of The Personal Taxpayer on Personal Taxpayer Compliance in KPP Pratama Mulyorejo Surabaya*. *Jcae*, 230–234.
- Tresnalyani, N. K. M., & Jati, I. K. (2018). Pengaruh Kualitas Pelayanan, Pengetahuan Perpajakan dan Biaya Kepatuhan pada Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi*, 24, 578. <https://doi.org/10.24843/eja.2018.v24.i01.p22>
- Tumanduk, S., Kawulur, A., & Bacilius, A. (2021). Pengaruh Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Di Kantor Samsat Kota Tomohon. *Jurnal Akuntansi Manado (JAIM)*, 2(3), 292–301. <https://doi.org/10.53682/jaim.vi.1134>
- Turambi, F. M., J.Sondakh, J., & Budiarmo, N. S. (2022). The Effect Of The Implementation Of E-Samsat And Tax Sanctions On The Level Of Compliance Of Motor Vehicle Taxpayers In The Regional Revenue Agency Of North Sulawesi Province In 2019-2021. *Journal Of Governence, Taxation and Auditing*, 190–196.
- Wibowo, F. S., Whetyningtyas, A., & Handayani, R. T. (2023). The The Influence of E-Samsat Program, Mobile Samsat, Taxpayer Satisfaction and Tax Socialization on Motor Vehicle Taxpayer Compliance. *Ekonomi, Keuangan, Investasi Dan Syariah (EKUITAS)*, 4(4), 1368–1373. <https://doi.org/10.47065/ekuitas.v4i4.3278>
- Widajantie, T. D., & Anwar, S. (2020). Pengaruh Program Pemutihan Pajak Kendaraan Bermotor, Kesadaran Wajib Pajak, Sosialisasi Pajak, Dan Pelayanan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Pada Kantor Bersama Samsat Surabaya Selatan). *Behavioral Accounting Journal*, 3(2), 129–143. <https://doi.org/10.33005/baj.v3i2.103>
- Widia, K. A., & Yasa, I. N. P. (2021). Pengaruh Kesadaran Wajib Pajak, Kewajiban Moral, Tingkat Pendidikan dan Kondisi Keuangan pada Kepatuhan Wajib Pajak Kendaraan Bermotor. *Ekuitas: Jurnal Pendidikan Ekonomi*, 9(1), 101. <https://doi.org/10.23887/ekuitas.v9i1.27583>
- Widiastini, N. P. A., & Supadmi, N. L. (2020). Pengaruh Kesadaran Wajib Pajak, Sanksi, Kualitas Pelayanan dan Sosialisasi pada Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi*, 30(7), 1645. <https://doi.org/10.24843/eja.2020.v30.i07.p03>

---

Widyan, D. P. G., & Putra, I. N. W. A. (2020). Pengaruh Kesadaran Wajib Pajak, Pelayanan Fiskus, Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi*, 30(1), 39-55. <https://doi.org/10.24843/EJA.2020.v30.i01.p04>