



Factors That Influence Public Non Compliance In Paying Motor Vehicle Tax

Devi Lestari Pramita Putri¹, Nailly Alfisalam²

devi_permai@yahoo.co.id^{1*}, nailyalfi11@icloud.com²

^{1,2}Faculty of Economics and Business, Accounting Study Program, University of Madura, Pamekasan

Abstract

This research lies in the domain of local taxation, focusing on public noncompliance in paying motor vehicle taxes. The purpose of this study is to analyze the influence of tax sanctions, tax socialization, and the E-Samsat system on taxpayer compliance. The study was conducted on 100 motor vehicle taxpayers in Pamekasan Regency using a quantitative approach and multiple linear regression analysis. The results show that both partially and simultaneously, tax sanctions, tax socialization, and E-Samsat have a significant effect on taxpayer compliance. These findings confirm that strong legal enforcement, ongoing tax education, and accessible digital services such as E-Samsat can increase public compliance. This study provides significant contributions to strengthening local government efforts in optimizing tax revenue through strategies that enhance taxpayer compliance. The conclusion of this study emphasizes the importance of combining regulatory, educational, and technological approaches in building a sustainable local taxation system.

Keywords: tax sanctions, tax socialization, E-Samsat, tax compliance, motor vehicles.

Abstrak

Penelitian ini berada pada ranah perpajakan daerah, dengan fokus pada ketidakpatuhan masyarakat dalam membayar pajak kendaraan bermotor. Tujuan dari penelitian ini adalah untuk menganalisis pengaruh sanksi perpajakan, sosialisasi perpajakan, dan sistem E-Samsat terhadap kepatuhan wajib pajak. Penelitian dilakukan terhadap 100 wajib pajak kendaraan bermotor di Kabupaten Pamekasan dengan menggunakan pendekatan kuantitatif dan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa baik secara parsial maupun simultan sanksi perpajakan, sosialisasi perpajakan, dan E-Samsat berpengaruh signifikan terhadap kepatuhan wajib pajak. Temuan ini menegaskan bahwa penegakan hukum yang kuat, edukasi perpajakan yang berkelanjutan, dan layanan digital yang mudah diakses seperti E-Samsat dapat meningkatkan kepatuhan masyarakat. Penelitian ini memberikan kontribusi yang signifikan untuk memperkuat upaya pemerintah daerah dalam mengoptimalkan penerimaan pajak melalui strategi yang meningkatkan kepatuhan wajib pajak. Simpulan dari penelitian ini menekankan pentingnya menggabungkan pendekatan regulasi, edukasi, dan teknologi dalam membangun sistem perpajakan daerah yang berkelanjutan.

Kata kunci: sanksi perpajakan, sosialisasi perpajakan, E-Samsat, kepatuhan pajak, kendaraan bermotor.

Introduction

Regional taxes, especially motor vehicle tax (PKB), are one of the main sources of revenue for the provincial government in supporting development and public services. However, the level of community non-compliance in paying PKB is still a serious challenge in optimizing regional revenues.¹ This phenomenon is increasingly complex considering the growth in the number of motorized vehicles continues to increase, along with the ease of access to ownership through the credit system and the daily transportation needs of the community. However, the increase in the number of vehicles has not been fully accompanied by awareness and compliance of taxpayers in fulfilling their tax obligations.²

In the context of modern tax management, taxpayer compliance is influenced by various factors, both from within the taxpayer (internal) such as awareness and understanding of taxes, as well as external factors such as quality of service, tax sanctions, and digital innovation in services.³ One of the important innovations introduced by the government is the E-Samsat system, an electronic tax payment platform that aims to make it easier for people to carry out their obligations without having to be present at the Samsat office in person. However, even though this system has been implemented, community non-compliance still occurs, indicating a gap between service provision and user response.

¹Ayu BV, Putu Kepramareni, & Ni Luh Gede M. 2022. Factors Influencing Motor Vehicle Taxpayer Compliance. Faculty of Economics and Business, Mahasaraswati University, Denpasar. Krisna Journal: Collection of Accounting Research. 14 (1): 150-161

²Bill MJ, L. Kalangi, L. Mawikere. 2018. "The Influence of Taxpayer Awareness on Taxpayer Compliance in Paying Land and Building Tax in North Minahasa Regency". Journal of Accounting Research Going Concern. Vol. 13, No. 3, pp. 540 – 549

³ Damayanti, Ni Putu. Schonia. 2019. Factors Affecting Taxpayer Compliance in Paying Motor Vehicle Tax at UPT Samsat Badung. Thesis. Accounting Study Program, Faculty of Economics and Business, Mahasaraswati University. Denpasar.

The results of initial observations and surveys of motor vehicle taxpayers in Pamekasan Regency show that most people still choose to postpone or even ignore the obligation to pay taxes on time. In field findings, several main reasons that emerged were the lack of understanding of tax sanctions, lack of socialization regarding tax benefits and procedures, and the less than optimal use of the E-Samsat system due to limited access and digital literacy. This is evidence that the strategy to increase compliance cannot only rely on digital systems, but needs to be combined with an educational approach and effective regulatory enforcement.

Several previous studies have highlighted the influence of various factors on taxpayer compliance. A study by ⁴ stated that awareness and sanctions have a significant influence on compliance. ⁵ grouped compliance determinants into internal and external factors, while ⁶ emphasized the importance of tax socialization as an educational tool. Meanwhile, research by ⁷ showed that the E-Samsat system contributed to increased service satisfaction, which had an impact on compliance. However, there are still limited studies that simultaneously test the influence of sanctions, socialization, and E-Samsat in one integrative framework. This is the literature gap that this study aims to answer, especially in the context of taxpayers in areas with low levels of compliance.⁸.

⁴ Efiyenty, Dian. 2019. The Influence of Tax Socialization and Taxpayer Understanding on Individual Taxpayer Compliance in Paying Motor Vehicle Tax. In Batam City. Barelang Accounting Journal. 3 (02), 20-23.

⁵ Hartikayanti, HN 2019. Effect of Motivation and Awareness on Tax Compliance Among Sme' S: (Case Study in Cimahi, Indonesia). The International Journal of Organizational Innovation, 12(1), 255–266.

⁶ Supiawan, I Komang Endra. 2020. The Influence of Taxpayer Awareness, Tax Socialization, Tax Sanctions and Service Quality on Motor Vehicle Tax Compliance at the Joint Samsat Gianyar Office. Thesis.

⁷ Dewi Kusuma. W, Fikri J. 2022. The Effect of the E-Samsat Program on Motor Vehicle Taxpayer Compliance with Satisfaction with Service Quality as an Intervening Variable (Case Study of Samsat in the Special Region of Yogyakarta). Sarjanawiyata Tamansiswa University. Akmenika Accounting & Management Journal. 15 (2).

⁸ Dewi Kusuma. W, Fikri J. 2022. The Effect of the E-Samsat Program on Motor Vehicle Taxpayer Compliance with Satisfaction with Service Quality as an Intervening Variable (Case Study of Samsat in the Special Region of Yogyakarta). Sarjanawiyata Tamansiswa University. Akmenika Accounting & Management Journal. 15 (2).

This study aims to empirically analyze the influence of tax sanctions, tax socialization, and the E-Samsat system on motor vehicle taxpayer compliance in Pamekasan Regency. Specifically, this study will examine the extent to which each of these factors contributes partially and simultaneously to increasing taxpayer compliance. The theoretical benefits of this study are to enrich regional taxation literature through an integrative model that connects regulatory, educational, and technological aspects in the context of compliance. Practically, the results of this study are expected to provide strategic recommendations for regional governments, especially the Regional Revenue Technical Implementation Unit (UPT PPD), in designing more effective and adaptive compliance improvement policies.

Based on the background described, this study formulates four hypotheses to be tested empirically. First, it is hypothesized that tax sanctions have a positive effect on motor vehicle taxpayer compliance (H1), indicating that stronger and more consistent enforcement of sanctions is expected to encourage better compliance behavior. Second, tax socialization is presumed to have a positive influence on compliance (H2), as educational efforts and widespread dissemination of tax information may increase taxpayers' awareness and willingness to fulfill their obligations. Third, the use of the E-Samsat system is also hypothesized to positively affect taxpayer compliance (H3), as the convenience and accessibility of digital services are expected to reduce barriers in the tax payment process. Lastly, the study hypothesizes that tax sanctions, tax socialization, and the E-Samsat system jointly and simultaneously have a significant influence on motor vehicle taxpayer compliance (H4), suggesting that a comprehensive approach integrating regulatory, educational, and technological strategies is essential for improving tax compliance in the region..

Theoretical Review

This study is built on two main theoretical frameworks, namely the Theory of Planned Behavior (TPB) as a grand theory, and the Compliance Behavior Theory as a middle-range theory that supports the understanding of the factors that influence motor vehicle taxpayer compliance. The Theory of Planned Behavior developed by ⁹ states that an individual's behavioral intention is determined by three main components: attitude toward behavior, subjective norms, and perceived behavioral control. In the context of taxation, this theory explains that a person's decision to comply or not in paying taxes is greatly influenced by awareness, social environment, and perceptions of ease or obstacles in fulfilling their tax obligations.

Meanwhile, Compliance Behavior Theory explains that tax compliance is not only influenced by cognitive and social factors, but also by incentive and disincentive systems such as legal sanctions, quality of tax services, and ease of access to payment systems. This theory emphasizes that a combination of supervision, education, and provision of efficient facilities can significantly affect the level of taxpayer compliance. In the context of this study, the existence of tax sanctions, tax socialization activities, and the E-Samsat electronic system are concrete manifestations of compliance improvement strategies based on behavioral theory.

By integrating TPB as a macro conceptual framework and Compliance Behavior Theory as a micro framework, this study builds a model that explains how sanctions, socialization, and digital innovation influence individual decisions to comply with paying motor vehicle taxes. This theoretical approach provides a strong foundation for understanding taxpayer behavior in social, structural, and psychological contexts.

⁹ Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211.

Tax Penalties

Tax sanctions are a form of administrative punishment or fine imposed on taxpayers who do not comply with tax provisions. According to ¹⁰, sanctions function as a deterrent so that taxpayers do not commit violations and at the same time as a guarantee that tax regulations will be obeyed. Within the TPB framework, the existence of sanctions plays a role in shaping the perception of behavioral control, where individuals will consider the risks and consequences of non-compliant actions. Previous research has stated that perceptions of the severity of sanctions have a significant effect on a person's intention and decision to comply with paying taxes ¹¹. Therefore, the effectiveness of tax sanctions is a crucial component in increasing the level of compliance of motor vehicle taxpayers.

Taxation Socialization

Tax socialization is the process of conveying information and understanding about tax obligations to the public. According to¹², socialization activities carried out through various media such as counseling, brochures, and digital platforms can increase taxpayer knowledge and awareness. From the TPB perspective, socialization influences attitudes towards behavior and subjective norms, because individuals will tend to comply if they understand the benefits of taxes and see that people around them are doing the same. Effective socialization not only increases understanding of regulations but also forms a positive perception of taxes as a collective obligation.

E-Samsat

E-Samsat is an electronic-based tax service innovation that makes it easier for people to pay motor vehicle tax online. This system reduces

¹⁰ Mardiasmo. (2018). Taxation Latest Edition 2018. In Andi (p. 62). Andi.

¹¹ Efiyenty, Dian. 2019. The Influence of Tax Socialization and Taxpayer Understanding on Individual Taxpayer Compliance in Paying Motor Vehicle Tax. In Batam City. Bareleng Accounting Journal. 3 (02), 20-23.

¹² Haerina, Desty. 2021. The Influence of Tax Socialization, Service Quality and Financial Conditions on Motor Vehicle Tax Compliance with Tax Sanctions as a Moderating Variable. Thesis.

administrative and time barriers, and increases efficiency and convenience for taxpayers. Within the framework of Compliance Behavior Theory, E-Samsat is a strategic effort to reduce compliance costs which are often a barrier in the payment process. Research by ¹³ states that the implementation of the E-Samsat system has a positive effect on increasing compliance because it provides easy access and time flexibility. This convenience contributes to increasing the perception of behavioral control in the TPB, which ultimately drives compliance intentions and actions.

Taxpayer Compliance

Tax compliance is defined as an individual's willingness to fulfill tax obligations in accordance with applicable provisions, either consciously or voluntarily. According to ¹⁴, compliance includes four main dimensions: timely reporting, timely payment, understanding the rules, and willingness to avoid violations. In TPB theory, compliance is the end result of the interaction between positive attitudes towards taxes, social norm pressures, and perceived control over the act of paying taxes. Thus, understanding the factors that shape compliance can help policy makers develop more effective strategies to increase regional tax revenues.

Research Methods

This study uses a quantitative approach to test the relationship between variables that have been determined in the conceptual framework. The independent variables in this study consist of Tax Sanctions, Tax Socialization, and E-Samsat, while the dependent variable is Motor Vehicle Taxpayer Compliance.

The subjects of this study were motor vehicle taxpayers registered with the Regional Revenue Management Technical Implementation Unit (UPT PPD)

¹³ Sholihah, Kamilatus. 2021. The Effect of Implementation of e-samsat, Tax Sanctions, and Tax Services on Motor Vehicle Taxpayer Compliance in Batam City.

¹⁴ Efiyenty, Dian. 2019. The Influence of Tax Socialization and Taxpayer Understanding on Individual Taxpayer Compliance in Paying Motor Vehicle Tax. In Batam City. Bareleng Accounting Journal. 3 (02), 20-23.

of Pamekasan Regency. The sampling technique was carried out using the random sampling method, with a population of 175,727 taxpayers. The number of samples was determined using the Slovin formula with an error rate of 10%, so that a sample of 100 respondents was obtained.

The research instrument was a closed questionnaire with a 4-point Likert scale, arranged based on **indicator** theoretical of each variable. The Tax Sanctions variable is measured using indicators from ¹⁵, including taxpayers' understanding of sanctions, perceptions of the severity of sanctions, and the application of sanctions without tolerance. Tax Socialization is measured based on the effectiveness of delivering tax information through various media and counseling activities, referring to indicators from ¹⁶. The E-Samsat variable is measured from taxpayers' perceptions of the efficiency and ease of the online tax payment process. Meanwhile, Taxpayer Compliance is measured through indicators of timely reporting, timely payment, understanding of due dates, and fulfillment of administrative obligations, as explained by ¹⁷.

The data collection process was carried out through direct distribution of questionnaires to respondents at the motor vehicle tax service location. The data obtained was then verified for completeness and data cleaning was carried out to ensure the integrity and validity of the data to be analyzed.

The data analysis technique used in this study is multiple linear regression analysis with the help of the latest version of SPSS software. The analysis begins with an evaluation of the validity and reliability of the instrument through the Pearson Correlation and Cronbach's Alpha tests. Furthermore, a classical assumption test is carried out which includes a

¹⁵ Efiyenty, Dian. 2019. The Influence of Tax Socialization and Taxpayer Understanding on Individual Taxpayer Compliance in Paying Motor Vehicle Tax. In Batam City. Barelang Accounting Journal. 3 (02), 20-23.

¹⁶ Haerina, Desty. 2021. The Influence of Tax Socialization, Service Quality and Financial Conditions on Motor Vehicle Tax Compliance with Tax Sanctions as a Moderating Variable. Thesis.

¹⁷ Efiyenty, Dian. 2019. The Influence of Tax Socialization and Taxpayer Understanding on Individual Taxpayer Compliance in Paying Motor Vehicle Tax. In Batam City. Barelang Accounting Journal. 3 (02), 20-23.

normality test, a multicollinearity test, and a heteroscedasticity test to ensure the feasibility of the regression model. After the model meets the classical assumption requirements, simultaneous (F test) and partial (t test) hypothesis testing is carried out, as well as measuring the coefficient of determination (Adjusted R²) to see how much the independent variables contribute to the variation of the dependent variable.

The steps in this study are arranged systematically so that they can be replicated by other researchers in the context of similar areas and objects. Replication can be done with a similar quantitative approach, using a questionnaire instrument that has been tested for validity and reliability, and applying analysis procedures that are in accordance with inferential statistical rules.

Research Result

Descriptive Statistics

This study involved 100 respondents who were motor vehicle taxpayers at Samsat Pamekasan Regency. The average score (mean) of each variable is as follows:

Tabel 1. The average score (mean) of each variable

Variables	Mean	Interpretation
Tax Penalty (X1)	36.82	Very good
Tax Socialization (X2)	33.01	Good
E-Samsat (X3)	34.36	Good
Taxpayer Compliance (Y)	34.75	Good

Source: Processed data (2025)

This means that in general, respondents' perceptions of the variables in this study tend to be positive.

Validity and Reliability Test

- **Validity Test:** All statement items show a significance value $< 0.05 \rightarrow$ valid

- **Reliability Test:** Cronbach's Alpha value for all variables $> 0.6 \rightarrow$ reliable

Classical Assumption Test

- **Normality:** Data is normally distributed (Sig. = 0.098 $>$ 0.05)
- **Multicollinearity:** Tolerance $>$ 0.1 and VIF $<$ 10 \rightarrow no multicollinearity occurs
- **Heteroscedasticity:** Significance value $>$ 0.05 \rightarrow there is no heteroscedasticity

Multiple Linear Regression Test

The resulting regression equation is:

$$Y = 8.437 + 0.394X_1 + 0.167X_2 + 0.184X_3 + e$$

Interpretation:

- **Tax Penalty (X1):** coefficient 0.394 \rightarrow has a significant positive effect on compliance
- **Socialization (X2):** coefficient 0.167 \rightarrow significant positive effect
- **E-Samsat (X3):** coefficient 0.184 \rightarrow significant positive effect

Partial Significance Test (t Test)

Table 2. t Test

Variables	t count	Sig. (p)	Information
X1 (Sanction)	significant	0,000	Have a significant impact
X2 (Socialization)	significant	0.020	Have a significant impact
X3 (E-Samsat)	significant	0.012	Have a significant impact

Source: Processed data (2025)

Simultaneous Test (F Test)

- F count = 16.198
- Sig. = 0.000

Conclusion:

Variables X1, X2, and X3 simultaneously have a significant effect on Y.

Coefficient of Determination (Adjusted R²)

- Adjusted R² value = 0.315

This means that 31.5% of the variation in taxpayer compliance can be explained by the variables of sanctions, socialization, and E-Samsat, while the remainder (68.5%) is explained by other factors outside the model.

Discussion

The Influence of Tax Sanctions on Taxpayer Compliance

The results of the analysis show that tax sanctions have a positive and significant effect on motor vehicle taxpayer compliance in Pamekasan Regency. This is in line with the Deterrence Theory, which states that the threat of punishment or sanctions can increase compliance through fear of legal consequences. When taxpayers are aware of the existence of fines, interest, and confiscation sanctions for late or evasive taxes, they are more motivated to comply with paying their obligations on time. This finding is reinforced by previous research by¹⁸ which states that the effectiveness of sanction enforcement is one of the main factors in increasing individual tax compliance.

The Influence of Tax Socialization on Taxpayer Compliance

The next finding shows that tax socialization also has a significant positive effect on compliance. This means that the better the intensity and quality of tax education received by the community, the higher the level of compliance. Socialization carried out through mass media, direct counseling, and the involvement of community leaders can increase understanding of tax benefits and the risks of violations. This supports the opinion of ¹⁹ that a good understanding of taxes will encourage awareness and voluntary desire to comply with paying taxes, especially among motor vehicle taxpayers.

The Influence of E-Samsat on Taxpayer Compliance

The implementation of E-Samsat services based on information

¹⁸ Sulistianingtyas, V., Rosidi, & Subekti, I. (2018). A Perspective of Theory of Planned Taxation Ardiyanti, Npm & Supadmi, NI The Influence Of Tax Knowledge... 1926 Behavior and Attribution Theory for PBB P2 Taxpayer Compliance in Probolinggo. 2(2), 320–347

¹⁹ Nurlaela, L. (2018). Effect of Tax Service Quality and Tax Sanctions Against Vehicle Taxpayer Compliance At the Samsat Office of Garut District, 310–317.

technology has been proven to be able to encourage taxpayer compliance. Easier access, efficient transactions, and speed of service are the main driving factors. These results are in line with the Technology Acceptance Model (TAM) theory which explains that the perception of ease and usefulness of technology will encourage individuals to use it actively, including in paying taxes. A study by ²⁰ shows that E-Samsat services integrated with digital platforms such as mobile banking and marketplaces have succeeded in increasing taxpayer compliance in various regions.

The Simultaneous Influence of Three Variables on Compliance

Simultaneously, the three independent variables, namely tax sanctions, tax socialization, and E-Samsat, have a significant effect on taxpayer compliance. This indicates that efforts to improve taxpayer compliance are not sufficient from one aspect alone, but must be holistic and integrated. The regional government through the Samsat Technical Implementation Unit (UPT) needs to combine law enforcement strategies, education, and service digitalization simultaneously to create a more effective and participatory tax system.

CONCLUSION

Based on the results of the data analysis and the discussion that has been carried out, it can be concluded that tax sanctions have a positive and significant impact on motor vehicle taxpayer compliance. The stricter and more consistent the application of sanctions, the higher the level of public compliance in fulfilling tax obligations. Likewise, tax socialization also has a positive and significant effect on taxpayer compliance, where intensive and educational outreach efforts can enhance the public's understanding and awareness of their tax responsibilities. Furthermore, the implementation of E-

²⁰ Muhammad Dian M. 2022. The Influence of Mobile Samsat Services, E-Samsat and Tax Sanctions on Motor Vehicle Taxpayer Compliance. Accounting Study Program, Faculty of Economics and Business, Pamulung University, South Tangerang. Vol. 14 (2).

Samsat services contributes significantly to improving compliance, as the adoption of digital technology simplifies payment procedures and encourages voluntary participation from taxpayers. Simultaneously, the combined influence of tax sanctions, socialization, and digital services such as E-Samsat significantly affects taxpayer compliance in Pamekasan Regency. These findings underscore the importance of an integrated and comprehensive strategy that harmonizes legal enforcement, public education, and technological innovation to effectively increase public compliance with motor vehicle taxation.

SUGGESTION

In light of the conclusions presented, several suggestions can be proposed to enhance taxpayer compliance in Pamekasan Regency. First, the regional government, particularly through the Pamekasan UPT Samsat, should consistently enforce tax sanctions to create a deterrent effect, while still upholding principles of justice and quality public service. Second, tax socialization efforts need to be intensified and sustained through various channels, including social media campaigns, direct outreach, and collaborations with educational institutions and community leaders, to ensure broader public engagement and understanding. Third, the development of E-Samsat services should be continuously optimized in terms of both technological infrastructure and user literacy. This includes the integration of features such as automated due date reminders, expanded payment options, and accessible technical support, all of which are crucial for encouraging voluntary compliance. Lastly, future studies are recommended to explore additional factors—such as taxpayer awareness, the quality of services provided by Samsat officers, and the role of tax incentives—which could serve as complementary variables in refining research models and shaping more effective strategies to improve motor vehicle tax compliance.

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