

Factors Influencing Motor Vehicle Tax Compliance in Sukabumi Regency

Motor Vehicle Tax
Compliance

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ABSTRACT

This research aims to examine the influence of tax knowledge, taxpayer awareness, taxpayer income, and tax sanctions on motor vehicle taxpayer compliance in Sukabumi Regency. This research uses quantitative methods with surveys as a data collection technique. The population in this study includes all taxpayer vehicles registered at the PPPD Sukabumi 1 Cibadak Regency Area, totaling 369,165 taxpayers. A sample of 100 motor vehicle taxpayers was selected using a probability sampling technique with a simple random sampling method. The research results show that tax knowledge, taxpayer awareness, taxpayer income, and tax sanctions simultaneously have a positive influence on motor vehicle taxpayer compliance. Partially, tax knowledge and taxpayer awareness do not have a positive influence on motor vehicle taxpayer compliance, while taxpayer income and tax sanctions have a positive influence on motor vehicle taxpayer compliance.

Keywords: Tax Knowledge, Taxpayer Awareness, Taxpayer Income, Tax Sanctions, Taxpayer Compliance

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pengetahuan perpajakan, kesadaran wajib pajak, penghasilan wajib pajak, dan sanksi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor di Kabupaten Sukabumi. Penelitian ini menggunakan metode kuantitatif dengan survei sebagai teknik pengumpulan data. Populasi dalam penelitian ini meliputi seluruh wajib pajak kendaraan bermotor yang terdaftar di PPPD Wilayah Kabupaten Sukabumi 1 Cibadak yang berjumlah 369.165 wajib pajak. Sampel sebanyak 100 wajib pajak kendaraan bermotor dipilih dengan menggunakan teknik probability sampling dengan metode simple random sampling. Hasil

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penelitian menunjukkan bahwa pengetahuan perpajakan, kesadaran wajib pajak, penghasilan wajib pajak, dan sanksi perpajakan secara simultan memiliki pengaruh positif terhadap kepatuhan wajib pajak kendaraan bermotor. Secara parsial, pengetahuan perpajakan dan kesadaran wajib pajak tidak memiliki pengaruh positif terhadap kepatuhan wajib pajak kendaraan bermotor, sedangkan penghasilan wajib pajak dan sanksi perpajakan memiliki pengaruh positif terhadap kepatuhan wajib pajak kendaraan bermotor.

Kata kunci: Pengetahuan Pajak, Kesadaran Wajib Pajak, Pendapatan Wajib Pajak, Sanksi Pajak, Kepatuhan Wajib Pajak.

INTRODUCTION

Taxes play a crucial role in the development and welfare of society in Indonesia, but there are still challenges in maximizing tax revenues because there are still many taxpayers who are not compliant. The awareness of the Indonesian people towards the importance of taxes is very necessary because the development enjoyed by the community is the result of the tax contributions paid. Regional taxes are managed by the regional government in accordance with established policies. One of the regional taxes is motor vehicle tax, which is the largest contributor to regional tax revenues in Indonesia. This tax is paid annually by motor vehicle owners as an obligation to the region where the vehicle is registered. This contribution is very important to support regional government activities in financing various development programs and community services. With high awareness and compliance from the community towards tax obligations, it is hoped that tax revenues can increase so that they can support more development that has a positive impact on the welfare of all Indonesian people.

Sukabumi manages Regional Revenue, one of which is Motor Vehicle Tax. Tax revenues are always on target, but in 2020 there was a decline, namely the percentage only reached 75.01%. Because at this time the spread of the COVID-19 VIRUS has caused an unstable economic condition that has affected people's income. During the last 5 years, namely in 2020, the decline in the realization of Motor Vehicle Tax has fallen drastically, only reaching 75.01% or down 26.73% from 2019. There was a decrease in the number of motor vehicles in 2020, and in 2021 there was still a decrease in the number of motor vehicles. However, there are also Vehicles That Have Not Re-Registered (*Kendaraan Belum Melakukan Daftar Ulang/KBMDU*) and Vehicles That Have Not Re-Registered (*Kendaraan Tidak Melakukan Daftar Ulang/KTMDU*). There are still vehicles that have not re-registered such as not paying their taxes at all for 2 years or more, Vehicles That Have Not Re-Registered or referred to as vehicles that are in arrears and have not paid Motor Vehicle Tax. The data shows that there is still a fairly high difference in the comparison between the potential amount and the realization of KTMDU so that it can be seen that the remaining KTMDU each year is still high. Several problems indicate the cause of the realization of the potential for registered vehicle tax. The problem lies in KTMDU which is indicated by the large number of taxpayers who avoid paying taxes.

Wardani & Rumiayatun (2017), taxpayer knowledge does not have a significant effect on motor vehicle taxpayer compliance. Chusaeri et al. (2017) found that taxpayer knowledge has a positive effect on taxpayer compliance. And according to Kowel et al. (2019), taxpayer knowledge has a positive and significant effect on motor vehicle taxpayer compliance. Pranata et al. (2022); Salsabilla & Nurhayati (2023) awareness has a positive and significant effect on motor vehicle taxpayer compliance. However, there are differences from the findings conducted by Karlina & Ethika (2020); Prayitna & Witono (2022), revealing that awareness has no effect on motor vehicle taxpayer compliance. Research on tax revenue with research results the level of income has a positive impact on motor vehicle taxpayer compliance is addressed by research Bhagaskara et al. (2023). While research conducted by Nita et al. (2022); Kowel et al. (2019) revealed that income level had no influence on motor vehicle taxpayer compliance.

There are several studies on tax sanctions, which reveal that the affirmation of sanctions has a positive and significant effect on the compliance of motor vehicle taxpayers (Permana & Hidayat, 2022; Harlia et al., 2022; Apriliyani, 2022). However, there are differences from the findings conducted by Shafirani (2023) and Sulistyowati et al. (2021), showing no effect between the affirmation of sanctions on the compliance of motor vehicle taxpayers. Based on the existing phenomenon and supported by the results of previous studies that show differences in results, the researcher conducted research with the same variables as the research subjects of Motor Vehicle Taxpayers in Sukabumi Regency.

LITERATURE REVIEW

In this study, the main theory used is the Theory of Planned Behavior (TPB) proposed by Ajzen (1991). TPB is a development of the Theory of Reasoned Action (TRA), which focuses on the relationship between individual attitudes, intentions, and behavior. In TRA, a person's behavior is influenced by intentions, which are formed from attitudes toward behavior and subjective norms, namely social views or pressure from others. However, TPB adds one important element, namely perceived behavioral control, or the individual's perception of their ability to control certain behaviors. Perceived behavioral control describes the extent to which a person feels able to perform an action, either because of adequate resources or obstacles that may be faced. This variable enriches TPB because it allows for more accurate predictions of behavior, especially in situations where individuals do not have full control over the results of their actions. TPB is very relevant in this study because it can explain how the perception of individuals or entities, such as companies, in dealing with regulatory changes such as PSAK 73, can influence decisions and actions taken related to the implementation of these rules. Thus, TPB helps understand the factors that influence the company's response to new accounting policies.

In the Theory of Planned Behavior (TPB), the variable perceived behavioral control shows that not all individual actions are completely under their control. TPB explains that individual behavior is influenced by three types of beliefs: Behavioral Beliefs, Normative Beliefs, and Control Beliefs. Behavioral Beliefs relate to an individual's beliefs about the outcomes or consequences of an action. Normative Beliefs involve the views or social expectations of those around the individual that influence their decisions. Control Beliefs relate to an individual's perception of the extent to which they feel able to control an action, including the obstacles or resources available. Tax knowledge plays an important role in this context, especially in relation to taxpayer decision-making. According to Kartikasari & Yadnyana (2020); Sigiro et al. (2024), tax knowledge is information used by taxpayers as a basis for acting, determining decisions, and developing strategies related to the implementation of their tax rights and obligations. With good knowledge of taxation, taxpayers can better understand their responsibilities, reduce the risk of errors, and be more confident in carrying out their tax obligations. This knowledge can also increase perceived behavioral control, enabling taxpayers to be more proactive and planned in fulfilling their obligations.

Taxpayer awareness is a condition in which taxpayers know, understand, and correctly implement tax provisions voluntarily (Lestari, 2016). This awareness is crucial as it reflects taxpayers' understanding of their tax obligations, which can lead to increased compliance in paying taxes. According to Hidayah (2014), taxpayer income as an object of income tax is closely related to the amount of tax owed. Thus, the higher the taxpayer's income, the greater the tax obligation. Mardiasmo (2016) explains that tax sanctions function as a guarantee to ensure the provisions of tax laws are followed and complied with by taxpayers. These sanctions aim to encourage tax compliance by imposing consequences for violations, such as fines, interest, or other penalties. Tax compliance is defined as an attitude of obedience, submission, and adherence to implementing tax provisions (Suryanti & Sari, 2018). This compliance includes the implementation of a self-assessment system, in which taxpayers independently calculate, report, and pay their

taxes in accordance with tax collection principles. A high level of compliance will help the government achieve optimal tax revenues and maintain financial stability.

METHODS

This research design uses quantitative research with a survey method with a population of 369,165 Motor Vehicle Taxpayers registered at the Regional Revenue Management Center of Sukabumi Regency 1 Cibadak (Sugiyono, 2013). The sampling technique in this study is the probability sample technique. With a simple random sampling method, to determine the number of samples can be determined using the Slovin formula, a sample of 100 motor vehicle taxpayers was obtained. The research instrument used in this study was a questionnaire. The questionnaire consists of a number of statements using a Likert scale, the results of the respondents' answers will be calculated through the JASP application. The tests used in this study are validity tests, reliability tests, classical assumption tests (normality tests, multicollinearity tests and heteroscedasticity tests). For the data analysis method used in this study, namely multiple regression analysis, multiple correlation analysis, coefficient of determination (r^2).

RESULTS

Respondent characteristics include gender, age, education level, type of work and income level. The composition of respondents who dominate in this study based on gender is male as many as 60 taxpayers, based on the last education is high school 58 taxpayers, based on income level is <Rp. 1,500,000 with 38 taxpayers. Respondent responses based on this study in a recapitulation of the whole can be seen in Table 1.

Table 1. Respondent Response Recapitulation

Variables	Average value	Information
Tax Knowledge	3.84	Agree
Taxpayer Awareness	3.98	Agree
Taxpayer Income	3.88	Agree
Tax Penalties	3.96	Agree
Tax compliance	4.19	Strongly agree

validity test results for several research variables, namely tax knowledge, taxpayer awareness, taxpayer income, tax sanctions, and motor vehicle tax compliance. This validity test is carried out by comparing the r_{count} value of each variable with the $r_{critical}$ value of 0.196. Based on the test results, all variables have a r_{count} value greater than $r_{critical}$, indicating that all instruments used in this study are valid. Tax knowledge has the highest r_{count} value of 0.788, followed by taxpayer awareness of 0.570, taxpayer income of 0.470, tax sanctions of 0.507, and motor vehicle tax compliance of 0.496. These results indicate that the instruments used to measure these variables accurately measure what should be measured, so they can be used in further analysis in this study. Good validity ensures that the conclusions generated from this data have high credibility.

Table 2. Validity Test

Variables	r_{count}	$r_{critical}$	Information
Tax Knowledge	0.788	0.196	Valid
Taxpayer Awareness	0.570	0.196	Valid
Taxpayer Income	0.470	0.196	Valid
Tax Penalties	0.507	0.196	Valid
Motor Vehicle Tax Compliance	0.496	0.196	Valid

The results of the reliability test for the research variables, namely tax knowledge, taxpayer awareness, taxpayer income, tax sanctions, and motor vehicle tax compliance. This reliability test uses the Cronbach's Alpha value, which is compared with $r_{critical}$ of 0.6. The test results show that all variables have a Cronbach's Alpha value higher than $r_{critical}$, which means that all variables are declared reliable. Tax knowledge has a

Cronbach's Alpha value of 0.892, taxpayer awareness of 0.905, taxpayer income of 0.895, tax sanctions of 0.897, and motor vehicle tax compliance of 0.897. These values indicate that the instrument used to measure each variable has high internal consistency. Thus, these results ensure that the research instrument can produce reliable and consistent data in measurement, so that it can be used for further analysis in this study.

Table 3. Reliability Test

Variables	Cronbach's Alpha	r _{critical}	Information
Tax Knowledge	0.892	0.6	Reliable
Taxpayer Awareness	0.905	0.6	Reliable
Taxpayer Income	0.895	0.6	Reliable
Tax Penalties	0.897	0.6	Reliable
Motor Vehicle Tax Compliance	0.897	0.6	Reliable

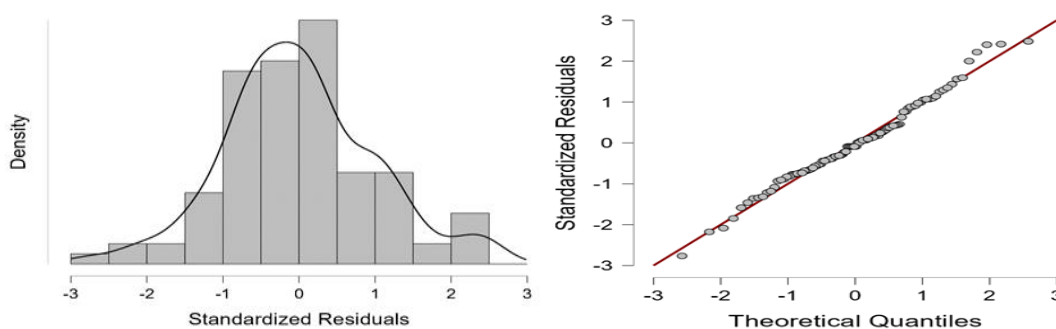


Figure 1. Histogram graphs and Normal probability plots

The image of the normality test results shows that the histogram graph has a data distribution that follows a bell-shaped curve, which can be concluded that the histogram graph or data is normally distributed. The Normal Propability Plots graph shows that the points are spread around the diagonal line and follow the direction of the diagonal line, this shows that the regression model is a normal distribution. By looking at the histogram graph and the Normal Propability Plots graph, it can be said that the regression model meets the normality assumption so that the data is suitable for use and it can be concluded that the data is normally distributed, and the regression model has met the normality assumption. The multicollinearity test aims to detect whether there is a significant correlation between independent variables.

Table 4. Multicollinearity Test

Variable	Tolerance	VIF
Tax Knowledge	0.343	2.917
Taxpayer Awareness	0.434	2.305
Taxpayer Income	0.405	2.472
Tax Penalties	0.383	2.614

The multicollinearity test results for the variables of tax knowledge, taxpayer awareness, taxpayer income, and tax sanctions were conducted to detect high correlations between independent variables that could affect the regression model. The test results show that the Tolerance values for all variables are greater than 0.1 and the Variance Inflation Factor (VIF) values are less than 10. Specifically, tax knowledge has a Tolerance value of 0.343 and a VIF of 2.917, taxpayer awareness has a Tolerance value of 0.434 and a VIF of 2.305, taxpayer income has a Tolerance value of 0.405 and a VIF of 2.472, and tax sanctions have a Tolerance value of 0.383 and a VIF of 2.614. These results indicate that there is no significant multicollinearity between the independent variables in this study. Adequate Tolerance values and low VIFs ensure that these variables can be used simultaneously in the regression analysis without disrupting the model's predictive accuracy, leading to a valid and accurate analysis. Variables have a VIF value of less than

10 (VIF < 10) and have a tolerance value of more than 0.1, so it can be concluded that the regression model does not show symptoms of multicollinearity or non-multicollinearity.

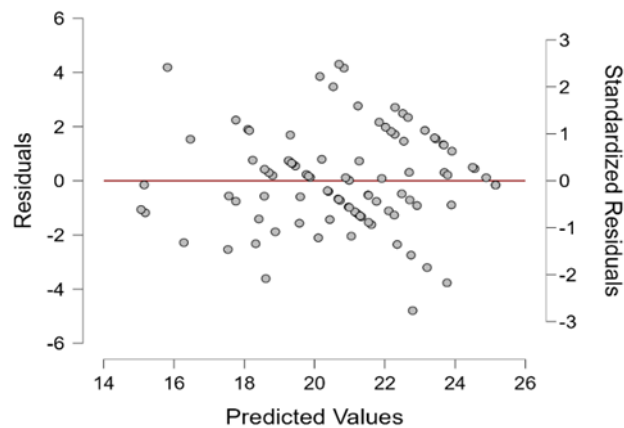


Figure 2. Heteroscedasticity Test

There is no heteroscedasticity in the regression model, so the regression model is suitable for use in predicting motor vehicle taxpayer compliance based on the input variables of tax knowledge, taxpayer awareness, taxpayer income, and tax sanctions.

Table 5. Multiple Linear Regression Analysis

Model	Un-std.	Std. Error	Std.	t	p
H ₀ (Intercept)	20.950	0.294		71.299	< .001
H ₁ (Intercept)	5.275	1.221		4.319	< .001
Tax Knowledge	0.150	0.082	0.189	1.825	0.071
Taxpayer Awareness	0.120	0.077	0.144	1.564	0.121
Taxpayer Income	0.332	0.082	0.383	4.028	< .001
Tax Penalties	0.163	0.080	0.200	2.047	0.043

The value of the regression equation is as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \varepsilon$$

$$Y = 20,950 + 0,150X_1 + 0,120X_2 + 0,332X_3 + 0,163X_4 + \varepsilon$$

The results of the regression equation obtained a constant value of 20.950, this value means that if all independent variables are tax knowledge, taxpayer awareness, taxpayer income, tax sanctions, then the compliance of motor vehicle taxpayers becomes 20.950 or the value of motor vehicle taxpayer compliance is constant. The regression coefficient value for the tax knowledge variable is 0.150 which is positive, meaning that the effect of tax knowledge on motor vehicle taxpayer compliance is in the same direction. This means that if tax knowledge increases, then the compliance of motor vehicle taxpayers in the PPPD of Sukabumi Regency is higher. The regression coefficient value for the taxpayer awareness variable is 0.327 which is positive, meaning that the effect of taxpayer awareness on motor vehicle taxpayer compliance is in the same direction. This means that if taxpayer awareness increases, then the compliance of motor vehicle taxpayers in the PPPD of Sukabumi Regency 1 Cibadak is higher. The regression coefficient value for the taxpayer income variable is 0.332 which is positive, meaning that the effect of taxpayer income on motor vehicle taxpayer compliance is in the same direction. This means that if taxpayer income increases, then the compliance of motor vehicle taxpayers in the PPPD of Sukabumi Regency is higher. The regression coefficient value for the tax sanction variable is 0.163 which is positive, meaning that the effect of tax sanctions on motor vehicle taxpayer compliance is in the same direction. This means that if tax sanctions increase, then the compliance of motor vehicle taxpayers in the PPPD of Sukabumi Regency will increase.

Table 6. Multiple Correlation Coefficient and Determination Coefficient (R^2)

R	R ²	Adj. R ²	RMSE	Autocorrelation	Statistic	p
0.000	0.000	0.000	2.938	0.048	1.902	0.622
0.808	0.652	0.638	1.769	0.167	1.664	0.093

The R value is 0.808 which shows that the R value (0.808) is in the R value interval (0.801 - 1,000) with a very strong degree of relationship strength, so that there is a strong influence between the variables of tax knowledge, taxpayer awareness, taxpayer income, and tax sanctions, on motor vehicle taxpayer compliance. This means that the better the tax knowledge, taxpayer awareness, taxpayer income, tax sanctions, are followed well, the more it will increase motor vehicle taxpayer compliance in the PPPD of Sukabumi Regency. The Adjusted R Square value is 0.638 or (63.8%). This shows that the contribution of the variables of tax knowledge, taxpayer awareness, taxpayer income, and tax sanctions is 63.8%, while the remaining 36.2% is influenced or explained by other variables that are not included in this research model.

Table 7. F Test

Model	Sum of Squares	df	Mean Square	F	P
Regression	557.504	4	139.376	44.545	< .001
Residual	297.246	95	3.129		
Total	854.750	99			

Based on Table 6, it can be seen that the test results using the F test, obtained an F_{count} value of 44.545, while the F_{table} value was 2.467. Then, the $F_{count} >$ was obtained from F_{table} ($44.545 > 2.467$) with a significance value of F of $0.001 < 0.05$. This means that H_o is rejected and H_a is accepted. This means that with a level of 95% that Tax Knowledge, Taxpayer Awareness, Taxpayer Income, and Tax Sanctions have a positive and significant effect simultaneously on Motor Vehicle Taxpayer Compliance in Sukabumi Regency.

Table 8. T Test

Model	Un-std.	Std. Error	Std.	t	p
Intercept	20.950	0.294		71.299	< .001
Intercept	5.275	1.221		4.319	< .001
Tax Knowledge	0.150	0.082	0.189	1.825	0.071
Taxpayer Awareness	0.120	0.077	0.144	1.564	0.121
Taxpayer Income	0.332	0.082	0.383	4.028	< .001
Tax Penalties	0.163	0.080	0.200	2.047	0.043

If seen from Table 7, the test results using the t test obtained a calculated t value for tax knowledge of 1.825, while the t table value was 1.985. So, it was obtained $t_{count} < t_{table}$ ($1.825 < 1.985$) with a significant level of $0.071 > 0.05$. This means that H_o is rejected and H_a is accepted. It can be concluded that tax knowledge does not have a positive and significant effect partially on motor vehicle taxpayer compliance in Sukabumi Regency. The calculated t value for Taxpayer Awareness is 1.564 while the t table value is 1.985. So, it was obtained $t_{count} < t_{table}$ ($1.564 < 1.985$) with a significant level of $0.121 > 0.05$. This means that H_o is rejected and H_a is accepted. It can be concluded that taxpayer awareness does not have a positive and significant effect partially on motor vehicle taxpayer compliance in Sukabumi Regency. The calculated t value for taxpayer income is 4.028 while the t table value is 1.985. So, we get $t_{count} > t_{table}$ ($4.028 > 1.985$) with a significant level of $0.001 < 0.05$. This means that H_o is accepted and H_a is rejected. It can be concluded that taxpayer income has a positive and significant partial effect on motor vehicle taxpayer compliance in Sukabumi Regency. And for the calculated t value for tax sanctions is 2.047 while the t table value is 1.985. So, we get $t_{count} > t_{table}$ ($2.047 > 1.985$) with a significant level of $0.043 < 0.05$. This means that H_o is rejected and H_a is accepted. It can be concluded that tax sanctions have a positive and partial effect on motor vehicle taxpayer compliance in Sukabumi Regency.

DISCUSSION

The test results show that the variables of tax knowledge, taxpayer awareness, taxpayer income, and tax sanctions have a positive and significant influence simultaneously on tax knowledge, taxpayer awareness, taxpayer income, and tax sanctions, on motor vehicle taxpayer compliance. This positive influence can be interpreted that the application of good tax knowledge, taxpayer awareness, taxpayer income, and tax sanctions, tends to produce good motor vehicle taxpayer compliance as well. So that for motor vehicle taxpayer compliance, there needs to be tax knowledge, taxpayer awareness, taxpayer income, and tax sanctions, optimally and simultaneously. Related to the theory of Planned Behavior (TPB), namely to show the relationship between behaviors that are displayed by individuals in response to something. Compliance can be achieved if there is a unidirectional relationship between tax knowledge, taxpayer awareness, taxpayer income, and tax sanctions. Where tax knowledge, high taxpayer awareness, and effective and efficient taxpayer income and tax sanctions will have a significant effect on motor vehicle taxpayer compliance in Sukabumi Regency.

The test results show that tax knowledge does not have a positive effect on motor vehicle taxpayer compliance in Sukabumi Regency. Tax knowledge is someone who has an education, will be obedient and aware of their rights and obligations to pay taxes, without having to be threatened and forced by several punishments and sanctions. Taxpayers who have knowledge about taxes will directly be self-aware and obedient in paying taxes. The results of this study are in line with research conducted by Wardani & Asis (2017), showing that tax knowledge does not have a significant effect on taxpayer compliance. The test results show that taxpayer awareness has no effect on taxpayer compliance of motorized vehicle taxes in Sukabumi Regency. Taxpayer awareness is a condition where taxpayers know, understand and implement tax provisions correctly and voluntarily which provides a contribution to the State to increase state revenue in financing national development. The results of this study are in line with research conducted by Wardani & Asis (2017), showing that taxpayer awareness has no effect on taxpayer compliance. This means that the lower the level of taxpayer awareness in paying motorized vehicle taxes, the lower the taxpayer compliance of motorized vehicle taxes.

The results of the taxpayer income test have a positive effect on motor vehicle taxpayer compliance in Sukabumi Regency. Taxpayer income on taxpayer compliance affects the taxpayer awareness factor, the income level factor can also affect taxpayer compliance. Income has an important role for someone in carrying out the obligation of an income, interpreted as one form of service received when completing work. The results of this study are in line with research conducted by Amran (2018) which states that income level has a positive effect on taxpayer compliance. The test results show that tax sanctions have a positive effect on motor vehicle taxpayer compliance in Sukabumi Regency. The strict implementation of tax sanctions will be increasingly detrimental to taxpayers so that taxpayers will prefer to comply with their tax obligations. Furthermore, the selection of effective and efficient implementation of tax sanctions will affect the compliance of motor vehicle taxpayers in fulfilling their obligations. The results of this study are in line with research conducted by Chusaeri et al. (2017), and research conducted by Winasari (2020), showing that tax sanctions can affect motor vehicle taxpayer compliance, because the higher the tax sanctions given, the greater the compliance of motor vehicle taxpayers.

CONCLUSION

Based on the results of the research and the data discussion, as well as the tests conducted, it can be concluded that tax knowledge and taxpayer awareness, individually, do not have a positive effect on motor vehicle taxpayer compliance in Sukabumi Regency. This indicates that, despite taxpayers having knowledge of taxation and an awareness of their obligations, these factors alone are not strong enough to significantly enhance individual compliance. However, taxpayer income and tax penalties individually do have a positive effect on motor vehicle taxpayer compliance. Taxpayers with higher incomes

tend to be more compliant, as they are more capable of fulfilling their tax obligations. Additionally, the presence of tax penalties serves as a significant motivator, encouraging taxpayers to comply in order to avoid adverse consequences. Collectively, tax knowledge, taxpayer awareness, taxpayer income, and tax penalties have a positive impact on motor vehicle taxpayer compliance. This means that the combination of these factors plays a role in improving tax compliance, although the influence of each variable may vary. This conclusion highlights the importance of a holistic approach to enhancing taxpayer compliance.

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