

The Effect Of Moral Obligation, Tax Sanctions, And Service Digitalization On Motor Vehicle Taxpayer Compliance In Bogor City

*Determinant of
Taxpayer
Compliance*

Amelia Laxsmi, Bambang Pamungkas, Nurul Asfiya
Department of Accounting, Institut Bisnis dan Informatika Kesatuan, Indonesia
EMail: Bambang.pamungkas@ibik.ac.id

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ABSTRACT

Motor vehicle tax is a tax imposed on the ownership and/or possession of motor vehicles. This tax is one of the provincial local taxes. Tax compliance refers to the extent to which taxpayers comply with applicable tax regulations. Taxpayer compliance is influenced by various factors. This study aims to investigate the influence of moral obligation, tax sanctions, and service digitization on the compliance of motor vehicle taxpayers in the city of Bogor. This research adopts a quantitative approach with the population being all motor vehicle taxpayers in the city of Bogor, and the sample consisting of 100 respondents obtained using the Solvin formula. Data collection is done through questionnaires and analyzed using multiple linear regression tests. Data processing utilizes the Statistical Package for the Social Sciences (SPSS) version 26. The results of this study indicate that, partially, moral obligation, tax sanctions, and service digitization have an impact on the compliance of motor vehicle taxpayers. Simultaneously, moral obligation, tax sanctions, and service digitization collectively influence the compliance of motor vehicle taxpayers.

Keywords: *moral obligation, tax sanctions, service digitization, taxpayer compliance*

INTRODUCTION

Tax revenue is a source of funds for a country that is used to support government spending in carrying out routine state functions and also to finance national development projects. This concept is in line with the view of Mardiasmo (2019:3), who defines tax as a mandatory contribution by citizens and business entities in accordance with the legal provisions stipulated in the Law. Although it does not generate direct returns to taxpayers, tax funds are used to meet various state needs in order to improve the welfare of the people as much as possible.

Motor vehicle tax is a form of provincial regional tax regulated by Law of the Republic of Indonesia Number 28 of 2009 concerning Motor Vehicle Tax. The definition of motor vehicle tax is in accordance with Article 1 number 12 of Law of the Republic of Indonesia Number 28 of 2009, which explains that this tax is a tax imposed on ownership and/or control of motor vehicles. Ardi (2022) noted that motor vehicle tax collection is carried out through the SAMSAT institution which involves various government entities, including the Regional Revenue Agency, the Regional Police of the Republic of Indonesia, and PT Asuransi Kerugian Jasa Raharja.

As reported in the Otodetik.com article (2023) the Indonesian National Police (Polri), in 2022 it was recorded that around 152.51 million motorized vehicles were operating in Indonesia. This high number is due to the preference of many residents who prefer to use private vehicles rather than public transportation, and the easier availability of obtaining vehicles also has an impact on the increase in the number of these vehicles. Unfortunately, this significant increase in the number of vehicles is not balanced by the level of public awareness in fulfilling their tax obligations. Jasa Raharja noted that until December 2022,

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only around 56.24% (85,771,624 units) of the population complied with the obligation to pay motor vehicle tax, while the remaining 43.76% (66,738,376 units) had not yet fulfilled this obligation. Although Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions mandates that every motorized vehicle owner is required to pay tax, in reality almost half of motorized vehicle owners in Indonesia seem reluctant to comply with this regulation. Tax compliance refers to the extent to which taxpayers comply with applicable tax provisions. According to Sihar et al. (2022), taxpayers who can be considered compliant are those who consciously report their tax obligations routinely and on time in accordance with applicable laws. One internal factor that can influence the level of compliance is moral obligation. Rismayanti (2021) stated that moral obligation is an internal factor that has the potential to influence the level of taxpayer compliance in fulfilling their tax obligations. Individuals who have a high level of morality tend to be more compliant in paying taxes. The higher a person's moral principles, the greater their compliance in fulfilling tax obligations. Meanwhile, tax sanctions are also one of the external factors that can influence taxpayer compliance, according to Mardiasmo (2019: 72) Tax sanctions have an important role as a means of guaranteeing that applicable tax regulations (tax norms) will be respected and obeyed. In more detail, tax sanctions function as a preventive instrument to prevent taxpayers from violating tax norms. In the context of motor vehicle taxpayer compliance, the use of tax sanctions can be an effective tool in encouraging timely tax payments. However, it needs to be implemented in a balanced and wise manner, so that these sanctions have a positive impact without sacrificing the principles of justice and public awareness. Other external factors are also in the form of digitalization of services, digitalization of services is a strategy that aims to change and modernize the administration and service system related to motor vehicle tax through the use of digital technology. With the implementation of digitalization, the process of paying motor vehicle tax can be done online through an electronic platform or application provided by SAMSAT. This digital transformation has great potential in increasing the level of compliance of motor vehicle taxpayers. Through the use of technology, the government is able to create an easier, more transparent, and more efficient environment for taxpayers in fulfilling their tax obligations.

152.51 million motorized vehicles operating in Indonesia, around 467,720 units are registered in Bogor City. The high number of motorized vehicles in Bogor City actually means that there are still many taxpayers who have not complied in fulfilling their tax obligations. If we look at the following data:

Table 1 Data on the Number of Motor Vehicles That Do Not Pay Taxes

Year	Number of Registered Vehicles	Number of vehicles paying tax	Number of vehicles that do not pay tax	Percentage of vehicles that pay taxes	Percentage of vehicles that do not pay taxes
2019	488,284	343,588	144,696	70 %	30%
2020	459,212	300,288	158,924	65 %	35%
2021	462,030	300,960	161,070	65 %	35%
2022	467,720	309,224	158,496	66 %	34%

Source: Regional Revenue Management Center for Bogor City Region 2023

The percentage of vehicles paying their taxes from 2019 to 2021 continues to decline, which was originally 70% in 2020 and 2021 only 65%, although in 2022 there was an increase again, in fact the increase was only 1%, which means that the level of compliance of motor vehicle taxpayers in Bogor City still needs to be improved. This is due to the lack of awareness of taxpayers in fulfilling their tax obligations.

Therefore, to improve taxpayer compliance in fulfilling their tax obligations, the government applies sanctions in the form of administrative fines or even imprisonment. In addition to imposing sanctions, the government also makes other efforts to improve taxpayer compliance in fulfilling their obligations, namely, reported by radarbogor.com, the West Java Provincial Government (Pemprov Jabar) is implementing a motor vehicle tax amnesty program. This program aims to provide assistance in easing the burden on taxpayers in Bogor City so that they can more easily comply with their tax obligations. In

addition to implementing the amnesty program, the West Java Regional Revenue Agency (Bapenda) is collaborating with the Bogor City Police Traffic Unit (Satlantas) to carry out operations related to motor vehicle tax in Bogor City.

Many studies have examined the factors that influence motor vehicle taxpayer compliance, including moral obligation, tax sanctions and digitalization, but most studies still show mixed results. In addition, there are still few studies that examine moral obligations, tax sanctions, and digitalization of services on motor vehicle taxpayer compliance in Bogor City. For moral obligations themselves, in several areas, moral obligations have an influence on taxpayer compliance, such as research conducted by Yuniyanti et.al (2019), while in other areas, moral obligations have no effect, such as research conducted by Tambun & Ananda (2022). Likewise, tax sanctions at several Samsat offices, tax sanctions are one of the factors that can encourage taxpayers to fulfill their tax obligations, such as research conducted by Fenti & Rahmawati (2022), while research conducted by Firdaus Hamtan (2017) tax sanctions only have an effect of 2% on motor vehicle taxpayer compliance. For service digitalization, in several regions, the digitalization of tax services has an influence on motor vehicle taxpayer compliance. This is proven by research conducted by Adibah & Afiqoh (2023) and Congda & Lysia (2022). So from these differences, the author is interested in conducting research on several factors that can influence taxpayer compliance in paying motor vehicle tax in Bogor City. The author focuses on moral obligation factors, tax sanctions, and service digitalization which are part of the factors that can influence motor vehicle taxpayer compliance.

Based on the formulation of the problem that the author describes above, the objectives of this research is testing the simultanous and partial influence of moral obligations, tax sanctions, and digitalization of services simultaneously on motor vehicle taxpayer compliance in Bogor City.

LITERATURE REVIEW

Theory of Planned Behavior is a theoretical framework that explains individual behavior based on the individual's nature to perform certain actions or behaviors. According to Ajzen (2002), human behavior depends on three types of considerations, namely *Normative beliefs*, *Behavioral beliefs*, *Control beliefs*. It can be said that the three different types of behavior allow us to classify taxpayers as compliant or non-compliant in fulfilling all their tax obligations, depending on their intentions and awareness. These three factors, together, are indicators of taxpayers' intentions to comply or not to comply with their tax obligations.

Compliance in the context of taxation refers to compliance with tax laws and requirements set by the government and tax authorities, which also includes paying taxes in accordance with applicable provisions (Abdu & Adem, 2023). Law Number 28 of 2007 serves as a guideline for complying with tax regulations with the aim of increasing legal certainty, law enforcement, transparency of tax administration, and voluntary taxpayer compliance. Tax requirements that require active involvement of taxpayers in fulfilling their tax responsibilities underscore the importance of achieving a high level of taxpayer compliance. This compliance relates to the voluntary fulfillment of tax obligations, where taxpayers independently ensure their tax obligations, and then make accurate and timely tax payments and reporting.

The Influence of Moral Obligations on Motor Vehicle Taxpayer Compliance.

Moral obligation relates to an individual's awareness of the ethical dimensions and principles of life related to their tax responsibilities. Individuals who have a strong moral obligation tend to show a higher level of compliance in complying with applicable tax regulations.

Research conducted by Rismayanti (2021) at the Tabanan Samsat Office, where the results of her research showed a significant relationship between moral obligations and the level of compliance of motor vehicle taxpayers. In line with this, research conducted by Yasa & Widia (2021) in Karangasem Regency, Bali, also found a significant relationship between moral obligations and the level of compliance of motor vehicle

taxpayers. So the hypothesis that can be formulated is as follows: H1: Moral Obligation Has a Positive Influence on Motor Vehicle Tax Compliance in Bogor City

The Influence of Tax Sanctions on Motor Vehicle Taxpayer Compliance.

Sanctions can be defined as the impact or punitive action given to individuals who fail to comply with established regulations. In the context of taxation, tax sanctions, which include fines, interest, additional costs, and punitive measures such as detention, are used to force taxpayers to comply with tax regulations when reporting and paying taxes in accordance with applicable provisions. Therefore, tax sanctions have an important role in maintaining and increasing the level of taxpayer compliance with their tax obligations.

This explanation is in accordance with the results of research conducted by Rosita & Nahari (2019) at the Boyolali Samsat Office, which found a significant relationship between tax sanctions and the level of compliance of motor vehicle taxpayers. The same results were also seen in research conducted by Efriyanti (2019) in Batam City, where the results of her research showed a significant influence between tax sanctions and the level of compliance of motor vehicle taxpayers. So the hypothesis that can be formulated is as follows: H2: Tax Sanctions Have a Positive Influence on Motor Vehicle Taxpayer Compliance in Bogor City.

The Impact of Service Digitalization on Motor Vehicle Taxpayer Compliance.

Digitalization aims to facilitate taxpayers in tax reporting and payment procedures by offering an online-based platform. This technological innovation is expected to improve operational efficiency, accelerate the tax reporting and payment process, and provide greater flexibility for taxpayers to fulfill their obligations from various locations.

Previous research conducted by Dikdik (2022), which focused on the use of E-Samsat for two-wheeled motor vehicle taxpayers, provided positive results in increasing the compliance of two-wheeled motor vehicle taxpayers in paying their motor vehicle taxes. Research conducted by Adibah & Afiqoh (2023) also provided significant results regarding the effect of service digitalization on the level of compliance of motor vehicle taxpayers in Gresik Regency. So that the hypothesis that can be formulated is as follows: H3: Digitalization of Services Has a Positive Impact on Motor Vehicle Taxpayer Compliance in Bogor City.

The Influence of Moral Obligations, Tax Sanctions, and Digitalization of Services on Motor Vehicle Taxpayer Compliance

Obligation is an internal factor that comes from the awareness of Individual Taxpayers, while tax sanctions and digitalization of services are external factors. The convergence of strong moral obligations, understanding of tax sanctions, and the convenience facilitated by digitalization of services collectively contribute to increasing taxpayer compliance in fulfilling their tax payment obligations. Research conducted by Tambun & Ananda (2022) provides substantial results regarding the influence of moral obligations and digitalization of services on the level of compliance of motor vehicle taxpayers. Likewise, research conducted by Adibah & Afiqoh (2023) also revealed noteworthy results regarding the influence of tax sanctions and digitalization of services on compliance of motor vehicle taxpayers in Gresik Regency. Based on research that has been conducted previously, the following hypothesis can be formulated: H4: Moral Obligations, Tax Sanctions, and Digitalization of Services Simultaneously Influence Motor Vehicle Taxpayer Compliance in Bogor City.

METHODS

This research is a quantitative research with a quantitative descriptive analysis approach. The concept of quantitative descriptive analysis, as explained by Sugiyono (2014), is a statistical method used to analyze data with the aim of describing data that has been collected according to facts without the intention of producing generalizations or conclusions that apply generally. This study uses primary data obtained through the use of questionnaires. With the subject of the study involving motor vehicle taxpayers, while the object of the study is the variable of moral obligation, tax sanctions, and

digitalization of services. This research was conducted at the Bogor City Samsat office located at Jl. Ir. H. Juanda No.4 RT.03 / RW.01, Pabaton, Bogor Tengan District, Bogor City, West Java. The time used by the researcher for this research was from the start of compiling the Proposal to the Final Testing of the Thesis. In this study, the sampling technique used was accidental sampling. Accidental sampling is a method of collecting samples based on coincidence, namely individuals who coincidentally or incidentally meet the researcher can be used as samples if they are considered appropriate as a data source (Sugiyono, 2013: 156). Therefore, this study uses a questionnaire that will be given to motor vehicle taxpayers in Bogor City.

Researchers distributed one hundred questionnaires to respondents in order to investigate the impact of moral obligations, tax sanctions, and digitalization of services on the level of compliance of motor vehicle taxpayers in Bogor City.

This study uses Multiple Linear Regression analysis to analyze its data. Sugiyono (2013:277) said, Multiple linear regression analysis aims to predict changes in dependent variables, when two or more independent variables are used as predictor factors that can be manipulated, either in increasing or decreasing their values. Therefore, multiple regression analysis will be carried out when there are at least two independent variables involved in the analysis. Multiple linear regression analysis is used to determine the influence between variable X and variable Y, whether the relationship is positive or negative. This analysis aims to predict the value of the dependent variable when there is an increase or decrease in the value of the independent variable.

In this study, multiple linear regression was determined with the following model:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Information :

Y	: Tax compliance	a	: Constant coefficient
b_1, b_2, b_3	: Regression coefficient	x_1	: Moral Obligation
x_2	: Tax Penalties	x_3	: Digitalization of services
e	: error		

RESULTS AND DISCUSSION

The number of samples obtained in this study was 100 respondents who were motor vehicle taxpayers in Bogor City. The profile of respondents in this study is as follows:

Table 3 Results of Descriptive Analysis of Respondents

Information		Amount	Percentage
Gender	Man	49	49 %
	Woman	51	51 %
Age	< 20 Years	7	7 %
	20-30 Years	55	55 %
	> 30 Years	38	38 %
Correct	SLTA	26	26 %
	D1/D2/D3/D4	15	15 %
	S1	56	56 %
	S2/S3	3	3%
Work	Students	24	24 %
	Not Working Yet	3	3%
	Housewife	6	6%
	Civil servants	10	10 %
	Private employees	33	33 %
	Businessman	13	13 %
	Other	11	11%
Vehicle Type	Motor	73	73 %
	Car	27	27 %
	Total	100	100%

Source: Data, 2024

Based on table 4.1, it can be seen that the respondents used in this study were mostly women aged 20-30 years who had knowledge about taxation from formal education and most of them were private employees as taxpayers of two-wheeled motor vehicles.

Table 4 Partial T Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,646	1,679		,981	,329
Moral Obligation	,225	,076	,195	2,981	,004
Tax Penalties	,253	,059	,276	4,303	,000
Digitalization of Services	,401	,037	,659	10,754	,000

a. Dependent Variable: Taxpayer Compliance

Source: Processed Data, 2024

Based on the results above, it can be concluded that:

Results of Testing the Moral Obligation Variable. The moral obligation variable has a significance level value of 0.004 and a t-value of 2.981, this means that the t-value of 2.981 > t-table value of 1.984467 and a significance level of 0.004 < 0.005. Thus, it can be concluded that the moral obligation variable has a positive and significant influence on motor vehicle taxpayer compliance so that H1 is accepted.

Results of Testing Tax Sanction Variables. The tax sanction variable has a significance level value of 0.000 and a t-value of 4.303, this means that the t-value of 4.303 > t-table value of 1.984467 and a significance level of 0.000 < 0.005. Thus, it can be concluded that the tax sanction variable has a positive and significant influence on motor vehicle taxpayer compliance so that H2 is accepted.

Test Results of Service Digitalization Variables. The service digitalization variable has a significance level value of 0.000 and a t-value of 10.754, this means that the t-value of 10.754 > t-table value of 1.984467 and a significance level of 0.000 < 0.005. Thus, it can be concluded that the service digitalization variable has a positive and significant influence on motor vehicle taxpayer compliance so that H3 is accepted.

Table 5 Simultaneous F Test Results

ANOVA^a

1	Regression	290,243	3	96,748	61,157	,000 ^b
	Residual	151,867	96	1,582		
	Total	442,110	99			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Digitalization of Services, Tax Sanctions, Moral Obligations

Source: Processed Data, 2024

Based on the results of simultaneous hypothesis testing, the Sig value was found to be 0.000, which is less than 0.05, so it can be concluded that all independent variables in this study simultaneously affect the dependent variable so that H4 is accepted.

Results of the Determination Coefficient (R²) Test

Table 6 Results of Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,810 ^a	,656	,646	1.25776

a. Predictors: (Constant), Digitalization of Services, Tax Sanctions, Moral Obligations

b. Dependent Variable: Taxpayer Compliance

Source: Processed Data, 2024

Based on the results above, the R² value of the model is used to determine how much the independent variable is able to measure the dependent variable. From the results above, the R² value is 0.646, which means that there is an influence of 64.6% which shows that moral obligations, tax sanctions, and digitalization of services have an effect on motor vehicle taxpayer compliance and 35.4% is influenced by other factors .

Based on the hypothesis test that moral obligation has a positive effect on motor vehicle taxpayer compliance, as evidenced by the results of data processing which show that the calculated t value of 2.981 is greater than the t table value of 1.984467. It can be concluded that taxpayers who have a high level of moral obligation tend to be motivated to pay their motor vehicle tax voluntarily without any coercion from any party. *The Theory of Planned Behavior* applies when taxpayers consciously plan their motor vehicle tax payments, considering factors such as payment time and personal financial management. Meanwhile, the theory of compliance emphasizes the influence of social norms and laws in shaping individual behavior. The results of this study are in line with the research of Ni Wayan Intan Rismayati (2021) which shows that moral obligation has a positive effect on motor vehicle taxpayer compliance at the Tabanan Samsat Office. Likewise with the research of Yuniyanti et.al (2019) which shows that moral obligation partially has a significant positive effect on motor vehicle taxpayer compliance in Banyumas Regency.

Based on the results of the hypothesis test that tax sanctions have a positive effect on motor vehicle taxpayer compliance, this is proven by the results of data processing which shows a calculated t value of 4.303 which is greater than the t table value of 1.984467. This shows that by imposing strict sanctions on taxpayers who violate, this makes them aware of the consequences of not complying with their tax obligations. As a result, taxpayers tend to be more compliant in paying their vehicle taxes to avoid fines or other sanctions that may harm them. Thus, the application of tax sanctions can increase taxpayer compliance in paying their motor vehicle taxes. *The Theory of Planned Behavior* in the behavioral belief dimension explains that a person will tend to take action based on the beliefs they believe in something and the decision to take this action will be further strengthened by a number of data obtained by the individual. In this case, a person will tend to be compliant in paying their motor vehicle taxes because they believe that the applicable sanctions related to late payment of this tax are very strict and can harm motor vehicle taxpayers financially and in terms of time. Meanwhile, according to the theory of compliance, tax sanctions can affect the level of individual compliance with their tax obligations. The threat of sanctions such as fines or penalties can be a factor that motivates individuals to comply with tax regulations. This study is in line with the research of Nurlaeli & Rahmawati (2022) which shows that tax sanctions have a significant influence on the level of compliance of motor vehicle taxpayers at the Lombok Samsat office, Indonesia. And research by Hidayat & Maulana (2022) shows that tax sanctions have a significant positive influence on the compliance of motor vehicle taxpayers in Tangerang City.

Based on the hypothesis test that digitalization of services has a positive effect on motor vehicle taxpayer compliance, as evidenced by the results of data processing showing that the t-value of 10.754 is greater than the t-table value of 1.984467. It can be concluded that the digitalization of services provided by institutions can provide convenience for taxpayers in fulfilling their tax obligations, taxpayers can fulfill their tax obligations from anywhere, even if they are outside the city. So that digitalization of services can increase taxpayer compliance in paying their motor vehicle taxes. *The Theory of Planned Behavior* explains that digitalization allows individuals to plan tax payments more efficiently. Taxpayers can set payment alerts, access tax information directly, and even make payments online. In this case, taxpayers use digital services to pay their motor vehicle taxes and consciously plan these actions, considering the efficiency and convenience offered through the digital platform. The existence of digitalization of services is also in line with the theory of compliance, namely when motor vehicle tax services are available digitally with an easy-to-use interface, taxpayers tend to be more compliant because it is easier to understand and follow the payment process. This study is in line with the research of Adibah & Afiqoh (2023) which shows that tax digitalization has a positive impact on the level of compliance of motor vehicle taxpayers in Gresik Regency. And also in line with the research of Congda & Lysia (2022) which states that the implementation of E-Samsat as one aspect of tax digitalization has a significant positive impact on the level of compliance of motor vehicle taxpayers in East Surabaya. From the

results of the f test, it can be seen that this equation model has a significance level of 0.000, which means it is smaller than the significance of α 0.005, so it can be concluded that the independent variables in this research model can simultaneously affect the dependent variable, namely motor vehicle taxpayer compliance. This happens because someone who already has a high level of moral obligation will fulfill their obligations as a motor vehicle taxpayer, and automatically that person understands everything about taxation including motor vehicle tax sanctions. Someone who is aware of the benefits of the tax and knows the sanctions in it will definitely try harder to fulfill their tax obligations, especially now that it has been made easier by the digitalization of services so that taxpayers no longer have to come directly to the SAMSAT office to fulfill their obligations as motor vehicle taxpayers. *The Theory of Planned Behavior*, the behavioral belief dimension, explains that a person will tend to take action based on the beliefs they believe in and these beliefs will be stronger based on the data they obtain. The higher a person's level of awareness, the more likely that person will seek information about taxation itself, including seeking information about the sanctions contained therein, and will try to find ways to fulfill their tax obligations more efficiently, such as utilizing digital services that have been provided to facilitate their tax payments. Compliance theory also plays a role in highlighting the factors that influence a person to comply with existing rules and regulations. Moral obligation is one of the internal factors that influences a taxpayer's compliance. In addition, tax sanctions are external factors that can encourage a person's compliance. Meanwhile, service digitalization can influence taxpayers' perceptions of the ease and fairness of the tax process, which are also factors that can influence the level of taxpayer compliance. This study is in line with the research of Adibah & Afiqoh (2023) which shows that tax sanctions, quality of tax services, and tax digitalization simultaneously affect the compliance of motor vehicle taxpayers in Gresik Regency. And Ni Wayan Intan Rismayati's research (2021) shows that Moral Obligation, Tax Socialization, and service quality simultaneously affect the compliance of motor vehicle taxpayers at the Tabanan Samsat Office.

CONCLUSION

Moral obligation has a positive effect on motor vehicle taxpayer compliance, as evidenced by the results of data processing which show that the calculated t value of 2.981 is greater than the t table value of 1.984467. Tax sanctions have a positive effect on motor vehicle taxpayer compliance, as evidenced by data processing results showing that the calculated t value of 4.303 is greater than the t table value of 1.984467.

Digitalization of Services has a positive effect on motor vehicle taxpayer compliance, as evidenced by data processing results showing that the calculated t value of 10.754 is greater than the t table value of 1.984467. Based on the results of the f test, it can be seen that this equation model has a level of significance, namely 0.000, which is smaller than the significance comparison of α (0.05), so it can be concluded that the variables of moral obligation, tax sanctions, and digitalization of services in this research model can simultaneously influence the dependent variable, namely motor vehicle taxpayer compliance.

Suggestions for Samsat Kota Bogor can create a campaign that raises awareness of the moral obligation to pay motor vehicle tax. Samsat can also ensure that the sanction system for motor vehicle tax violations is implemented consistently and effectively, including clear and non-discriminatory enforcement of penalties for violators, as well as transparency in the law enforcement process related to tax payments. And digitally, Samsat can conduct direct socialization to the public regarding the procedures for using digital applications in paying motor vehicle tax and can also continue to upgrade the application to make it easier to use for all groups. Samsat Kota Bogor can also develop digitalization of services by presenting a tax violation detection feature, so that taxpayers who are not compliant in paying their taxes will find it difficult to carry out mobility using vehicles whose taxes have not been paid so that taxpayers will be more compliant in fulfilling their vehicle tax obligations. For further researchers who are interested in

conducting research in the same field, they can expand the research area such as conducting research in Bogor City and Regency so that they can describe the level of compliance of motor vehicle taxpayers more widely in this case the Bogor area. Further researchers can also add or replace research variables with other factors that can affect the level of compliance of motor vehicle taxpayers such as the level of taxpayer income, Samsat office services, and others.

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