

The Effect of Taxpayer Awareness, Socialization, Sanctions and Accountability on Motor Vehicle Taxpayer Compliance

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ABSTRACT

This study examines the influence of awareness, tax socialization, tax sanctions, and public service accountability on motor vehicle taxpayer compliance in Bogor City. Using a quantitative descriptive approach, this study involved 400 respondents selected using the simple random sampling method. Data were collected through structured interviews, observations, and questionnaires, and tested for validity and reliability. The data fulfillment test ensured that the regression was met, including normality, multicollinearity, and heteroscedasticity. The results of the study indicate that awareness and public service accountability have a significant effect on taxpayer compliance, emphasizing the importance of providing clear information and quality services. Tax sanctions also have a positive effect, indicating that the provision of appropriate sanctions can encourage people to comply with paying taxes. However, tax socialization did not have a significant impact on compliance, indicating that the dissemination of information alone is not effective enough. This study highlights the important role of the government in improving tax compliance through strategies that include public awareness, strict application of sanctions, and public service accountability. These findings provide insight for policy makers to design a more effective tax system that can increase state revenue.

Keywords: Awareness, Socialization, Sanctions, Service Accountability, Tax Compliance.

ABSTRAK

Penelitian ini mengkaji pengaruh kesadaran, sosialisasi perpajakan, sanksi perpajakan, dan akuntabilitas pelayanan publik terhadap kepatuhan wajib pajak kendaraan bermotor di Kota Bogor. Menggunakan pendekatan deskriptif kuantitatif, penelitian ini melibatkan 400 responden yang dipilih dengan metode simple random sampling. Data dikumpulkan melalui wawancara, observasi, dan kuesioner secara terstruktur, serta diuji validitas dan reliabilitasnya. Uji terpenuhinya data memastikan memenuhi regresi, termasuk normalitas, multikolinearitas, dan heteroskedastisitas. Hasil penelitian menunjukkan bahwa kesadaran dan akuntabilitas pelayanan publik berpengaruh signifikan terhadap kepatuhan wajib pajak, yang tekanan pentingnya pemberian informasi yang jelas serta pelayanan yang berkualitas. Sanksi perpajakan juga berpengaruh positif, menandakan bahwa pemberian sanksi yang tepat dapat mendorong masyarakat untuk patuh membayar pajak. Namun sosialisasi perpajakan tidak memberikan dampak yang signifikan terhadap kepatuhan, yang menunjukkan bahwa penyebaran informasi saja tidak cukup efektif. Penelitian ini menyoroti peran penting pemerintah dalam meningkatkan

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kepatuhan pajak melalui strategi yang meliputi kesadaran masyarakat, penerapan sanksi yang tegas, dan akuntabilitas pelayanan publik. Temuan ini memberikan wawasan bagi pembuat kebijakan untuk merancang sistem perpajakan yang lebih efektif dan dapat meningkatkan penerimaan negara.

Kata kunci: Kesadaran, Sosialisasi, Sanksi, Akuntabilitas Pelayanan, Kepatuhan Pajak.

INTRODUCTION

Indonesia has sources of income, one of which is tax, to help the development process. Tax is a rate that is required to be paid by the state as a policy without receiving any benefits from it (Stantcheva, 2021). By paying taxes, individuals as citizens will lose their control over products and services as well as the state's financial ability to meet general needs. Taxes, like the main source of state income, function in financing state expenditures. There are two types of taxes: central and regional taxes. Centralized taxes are levies collected by the central authority directly, such as income tax and land and building levies. Regional taxes are taxes levied by autonomous governments directly, such as vehicle, advertising, and recreation taxes. Based on Article 1 No. 12 and 13 of Law of the Republic of Indonesia No. 28 of 2009, vehicle levies are mandatory for every motorized vehicle owner. Taxes are paid as part of the contribution to regional development such as the construction of public facilities, road repairs, and other general needs. This tax must be paid without getting a direct response from the government, because it is coercive.

Mandatory tax compliance is very important because it indirectly increases state revenue; if the taxes obtained are not in accordance with expectations, national development will be hampered. The tax sector plays an important role in improving people's welfare. According to Ardiasa et al. (2023); Nasution & Purnamasari (2023), many taxpayers are not yet aware that they have to pay taxes. As a result, it seems that the state still faces challenges in tax collection. As of February 9, 2023, there were 153.400.392 private vehicles active in Indonesia, with 127.976.339 motorbikes (87%) and 19.177.264 private cars (61%). The number of private transportation owned by the community is not comparable to the level of community compliance with paying motor vehicle taxes. Bogor City is one of the cities with the highest mobility in West Java, many people live in this area with cars. However, this is not a guarantee for the community to comply with their vehicle taxes. In 2018–2023, taxpayers were in arrears of 29-36% of vehicle taxes. The increasing number of vehicle contribution arrears in Bogor shows the level of public compliance with tax payments. There are a number of variables that influence compliance with vehicle taxes, including understanding and socialization, sanctions and accountability of public services.

The seriousness to pay and report taxes is called awareness. According to Ardiasa et al. (2023); Margaret et al. (2024), the level of tax awareness can have an impact on the level of public compliance in paying contributions. Not only that, the tax socialization process has the potential to increase public knowledge about taxes, so that people become more diligent in paying their taxes (Tawas et al., 2016). Sanctions, such as admin penalties and even crimes, are very helpful in increasing public compliance. In addition, with increased accountability of public services, it is hoped that taxpayers will fulfill their tax payment obligations. This is due to the fact that more transparent and open public services can have an impact on sources of contribution revenue. This is in accordance with previous studies by Setiawati (2023); Arum (2024), which found that public awareness and sanctions have a positive impact on compliance with vehicle tax regulations. In addition, according to Cahyadi & Jati (2016) and Wijiyanti et al. (2022), socialization and accountability of public services simultaneously have an impact on taxpayer compliance. Therefore, the higher the awareness of taxpayers, tax sanctions, tax socialization, and accountability of public services, the higher the compliance.

Vehicle contributions have many benefits for the government, society, and the economy as a whole, especially by increasing state revenue, so the compliance of the vehicle community is very important. Based on this and the analysis of previous studies, the author is interested in researching the Influence of Awareness, Tax Socialization, Tax Sanctions, and Public Service Accountability on Vehicle Taxpayer Compliance in Bogor City. The influence of awareness, tax socialization, tax sanctions, and public service accountability on the community's compliance in paying vehicle contributions is studied through a descriptive quantitative approach.

LITERATURE REVIEW

The study theory is an evolution of the theory of reasoned action (Fishbein & Ajzen, 1975). Its purpose is to show the relationship between a person's behavior and the behavior they show in response to something. In this theory, the actions that will be taken by individuals are influenced by several beliefs such as beliefs regarding the possibility of an attitude process, beliefs about normative desires that arise due to other people and beliefs about other conditions that encourage or hinder attitudes. In the context of research, feelings can be associated with a person's behavior or attitude towards an object. Feelings come from a person's evaluation of their opinion about the consequences of certain behaviors. How important a person's decision to comply with taxes is influenced by logical considerations about tax benefits and the influence of other people who influence the decision.

When taxpayers are not forced by others to pay their contributions, this is called awareness. By encouraging the community to comply with their contribution obligations and to fulfill them entirely, the community is required to think well in the implementation of state functions by the authorities (Artika & Aisyah, 2023). In paying contributions, awareness is defined as an understanding or prejudice where knowledge is involved, trust and reasoning and tends to act in accordance with the incentives conveyed by the system and tax interpretation. Community behavior when paying contributions is known as awareness. The Directorate General of Taxes carries out socialization in directing the community, especially those who are obliged to pay contributions and all things about taxes, such as tax regulations and procedures with the right method (Megantara et al., 2017). There are two ways to promote taxes: direct dissemination by involving taxpayers directly, such as in schools, tax competitions, and so on. Indirect dissemination involves taxpayers indirectly.

Tax sanctions serve as a guarantee that tax policy rules, or tax norms, can be complied with. Therefore, society is expected to allow obligations if they feel that tax penalties can be the most detrimental (Mardiasmo, 2009). Tax penalties are used to stop people from violating standards. Tax penalties are used to prevent taxpayers from violating tax laws. When people do not comply with existing policies, they can be subject to penalties (Meiranto, 2017; Khuzaimah & Hermawan, 2018; Jihin & Sulistyowati, 2021). There are various penalties in tax regulations: administrative penalties and criminal penalties. Threats against violations of tax laws can be threats through administrative penalties only, criminal sanctions only, or both.

Accountability is the ability to be responsible to others for what is done or not done. In accountability, the individual has the responsibility to assess responsibility and give appreciation or penalties (Ardiasa et al., 2023). Accountability in accounting means getting the appropriate attitude (Gray et al., 2017). The goal is responsibility for that attitude. Accountability is also related to the role of the law that is determined and the welfare of society is the main purpose of the institution's operations (Bovens, 1998). Similar to the rules of law, the implementation of public services is required to be accountable to the general public or to the leader in the service of the authority institution. Accountability for public services means giving responsibility to important people from the institution who have been trusted by that important part.

Compliance can be interpreted as a condition when all community obligations are fulfilled and tax obligations are carried out without the need for inspections, thorough

investigations, or further inspections. Compliance is interpreted as a condition where all community tax obligations are fulfilled according to existing regulations (Slemrod, 2019). There are several types of taxpayer compliance, namely formal compliance, carried out by the community to comply with contributions in fulfilling obligations to tax regulations, and material compliance, which is the fulfillment of all material tax requirements such as according to the contents of tax regulations. In compiling a study to make it easier to understand, it must be systematically arranged which will provide an outline of the research. In general, this study describes the impact of independent factors of awareness (X1), socialization (X2), sanctions (X3) and accountability (X4) on the dependent factor of compliance (Y).

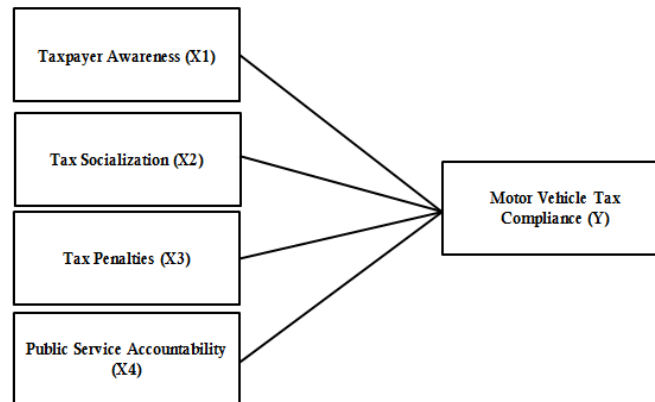


Figure 1. Framework of thinking

The condition when a society knows, acknowledges, and complies with existing tax regulations and has a moral intention to pay and submit their contributions so that their rights and obligations are fulfilled is the taxpayer's awareness of mandatory contribution compliance. Public awareness can be seen in their conscience and their seriousness in paying their tax obligations. Several studies show that awareness has an impact on compliance (Susilawati & Budiarta, 2013; Herwinarni & Anggraeni, 2016; Ardiasa et al., 2023).

H1: Taxpayer Awareness has positive effect on Motor Vehicle Tax Compliance.

Efforts to educate the public and those obliged to pay about tax rules and procedures are known as tax socialization. When residents and those obliged to pay understand tax rules and procedures, their level of compliance when paying contributions can increase. Several studies have shown that socialization has a partial impact on vehicle tax compliance (Cahyadi & Jati, 2016; Ramdhan & Rachman, 2023).

H2: Tax Socialization has positive effect on Motor Vehicle Tax Compliance.

Tax sanctions on tax compliance ensure that the community complies with the contribution provisions. Tax penalties can also be used as a means of preventing the community from complying with tax rules or provisions. The effect of tax penalties on compliance with contribution obligations is because current tax sanctions are ineffective in deterring people who do not pay their contributions and causing contribution burdens, stricter tax penalties can result in compliance with tax obligations. Several previous studies have described sanctions having an impact on contribution compliance (Herwinarni & Anggraeni, 2016; Artika & Aisyah, 2023).

H3: Tax Penalties has positive effect on Motor Vehicle Tax Compliance.

The view to overcome the inequality between public assessment of services provided by regional authorities and those desired by residents is public service accountability. If the relevant agencies operate openly and clearly according to standard operating procedures, the clarity of public services towards public compliance. If the quality of the

institution's tax payment services is said to be good by the population, there will be an increase in public compliance. Studies by Herwinarni & Anggraeni (2016) and Ardiasa et al. (2023) show that service accountability has an impact on tax compliance.

H4: Public Service Accountability has positive effect on Motor Vehicle Tax Compliance.

Public compliance, including for motor vehicle contributions, is strongly driven by various elements such as awareness, sanctions, socialization, and interrelated public services, where taxpayers may feel burdened or unmotivated to fulfill their obligations if there is no sufficient awareness, strict sanctions, and good socialization and public services. This is supported by Setiawati (2023) and Cahyadi & Jati (2016), who stated that awareness, sanctions, socialization and accountability have an impact on public compliance.

METHODS

This study involved 400 people as research samples, selected using a simple random sampling method. This study utilized primary and secondary information, with data collected through literature and field studies. Data collection techniques included interviews, observations, and previously prepared structured statements. To ensure the quality of the research instrument, validity and reliability tests were conducted (Taherdoost, 2016). Validity testing ensures that the statements in the instrument are in accordance with the research objectives, while reliability ensures the consistency of the measurement results against the variables used. Before analyzing the data, prerequisite testing was conducted to ensure that the data met the assumptions of the regression analysis. This testing includes appropriate data distribution, free from multicollinearity, and free from heteroscedasticity. Data analysis was conducted using various methods, such as multiple regression analysis, multiple correlation, coefficient analysis, and hypothesis testing (Cohen et al., 2013). These methods are used to identify relationships between research variables and test hypotheses based on the data that has been collected. This analysis provides a basis for drawing accurate conclusions from the study.

RESULTS

Bogor City, which is adjacent to DKI Jakarta as the nation's capital, has a strategic position that drives economic growth in various sectors, including industry, services, trade, transportation, communication, and tourism. As a buffer city, Bogor plays an important role in supporting regional economic activities and attracting investment, especially through the tourism sector with leading destinations such as the Bogor Botanical Gardens and Bogor Palace. In this study, descriptive statistical methods were used to analyze respondent data related to economic development. This approach provides in-depth insights into patterns and trends, thus helping to formulate effective strategies to support the economic growth of Bogor City.

Table 1. Respondent Response Summary

Factor	Average Response	Information
Awareness (X1)	4.30	Strongly agree
Socialization (X2)	4.13	Agree
Sanction (X3)	4.33	Strongly agree
Service accountability (X4)	4.32	Strongly agree
Tax compliance (Y)	4.37	Strongly agree

The results of the Respondent Response Summary study can be concluded that the respondent's response to the awareness factor (X1) has a response score assessment of 4.30 and the average response is very much in agreement with the questions in the questionnaire. In the socialization factor (X2), respondents received an average response score assessment of 4.13 and an average answer of strongly agree through questions in the questionnaire. In sanctions (X3) and accountability (X4) respondents received an average response score of 4.33 and 4.32 with the statement strongly agree. In tax compliance (Y),

respondents received an average response score of 4.37 with an assessment of agree to the statement. Most respondents strongly agree that tax compliance will be influenced by socialization, sanctions, awareness and accountability.

Validity testing is done by considering the questions in the questionnaire. This is used to measure the size that must be measured. If the question can reveal what will be revealed, the information is valid. The results of the validity test on all question numbers in the study illustrate if all variables, namely awareness, socialization, sanctions, service responsibility and mandatory contribution compliance, are considered valid. The result is that r count is greater than r table (0.098). However, reliability testing is useful for measuring the ability of the questionnaire assessment. This shows if the study tool has the same output if the test is carried out on the same group even though there is a time difference. The output of the reliability test shows that if the cronbach alpha assessment for all factors has a minimum value of 0.60, then the results are reliable.

Table 2. Normality Testing

		Unstandardized Residual
N		400
Normal Parameters ^{a,b}	Mean	0.000000
	Std. Deviation	1.22813068
Most Extreme Differences	Absolute	0.094
	Positive	0.054
	Negative	-0.094
Test Statistic		-0.094
Asymp. Sig. (2-tailed)		0.100 ^c

The results of the normality test show that the research data is normally distributed with a significance value of 0.100. An Asymp Sig value greater than 0.05 indicates that the data meets the assumption of normality, so it can be used in parametric statistical analysis. This is important to ensure the validity of the research results, because normal distribution is one of the main requirements in various statistical analysis methods. With normally distributed data, the interpretation of the analysis results becomes more accurate and reliable.

Table 3. Multicollinearity Testing

Model	Collinearity Statistics Tolerance	Collinearity Statistics VIF
(Constant)		
Awareness	0.563	1.776
Socialization	0.735	1.361
Tax penalties	0.661	1.513
Accountability of tax services	0.529	1.890

Based on Table 3, we can see that there are no symptoms of multicollinearity in the regression modeling for the factors of awareness, socialization, sanctions, and service accountability. If the assessment is <10 than the VIF assessment and $\text{tolerance} > 0.1$, then the independent variables do not experience multicollinearity. According to Ghazali (2018), heteroscedasticity testing determines whether there are differences in residuals from one study to another in regression modeling.

Table 4. Heteroscedasticity Test

Model	Un-std. Coef. B	Un-std. Coef. Std. Error	Std. Coef. Beta	t	Sig
(Constant)	4.046	0.590		6.855	0.000
Awareness	-0.062	0.030	-0.133	-2.087	0.083
Socialization	-0.058	0.017	-0.184	-3.310	0.051
Tax penalties	-0.003	0.029	-0.005	-0.091	0.068
Accountability of tax services	-0.026	0.030	-0.056	-0.856	0.071

The results of the heteroscedasticity test indicate that this research model does not experience heteroscedasticity problems. The significance value of each independent variable such as Awareness 0.083, Socialization 0.051, Tax Sanctions 0.068, and Tax Service Accountability 0.071 are all above the significance limit of 0.05. This indicates that the residual distribution is homogeneous, so that the heteroscedasticity assumption is met. The regression coefficients displayed show the influence of each variable on the model, but the significance value remains the main reference in assessing the presence of heteroscedasticity. These results provide confidence that the regression model used has good quality for further analysis, because one of the basic assumptions of regression has been met. Thus, the results of the analysis can be interpreted validly and support data-based decision making.

Table 5. Multiple Regression Analysis

Model	Un-std. Coef. B	Un-std. Coef. Std. Error	Un-std. Coef. Beta	t	Sig.
(Constant)	7.571	0.912		8.299	0.000
Awareness	0.238	0.046	0.270	5.163	0.000
Socialization	0.017	0.025	0.003	0.219	0.542
Tax penalties	0.296	0.045	0.319	6.616	0.000
Accountability of tax services	0.135	0.046	0.157	2.914	0.004
t _{table}	1.966				
F _{Count}	62.894				
Sig	0.000				
F _{table}	2.39				
R	0.722				
R ²	0.595				
Adjusted R ²	0.381				
Alpha (a)	5%				

The assessment of the awareness coefficient of 0.238 is positive and unidirectional, meaning that the more public awareness, the more tax compliance to pay vehicle contributions. The predictor coefficient value of the socialization variable of 0.017 is also positive and unidirectional, meaning that the more tax socialization, the more tax compliance to pay vehicle contributions. The penalty predictor coefficient of 0.296 is positive and unidirectional, indicating that tax compliance when paying vehicle contributions in paying motor vehicle taxes increases along with the increase in tax penalties. The regression coefficient of public service accountability of 0.135 is also positive and unidirectional, indicating that along with the increase in the clarity of public services, tax compliance when paying vehicle contributions also increases.

As shown by the multiple correlation analysis, there is a relationship value of 0.722 indicating a strong bond. Meanwhile, the magnitude of R square of 0.381, or 38.1%, indicates that the percentage of contribution of the impact of the factors of awareness, socialization, penalties and accountability of public services on public compliance is 38.1%. Other factors are not in this study model. The test results illustrate that the F-count assessment is 62.894 and F-table is 2.39, which illustrates that F-count is > than F-table, with a significance of F of 0.000 < 0.05. This illustrates the rejection of Ho and acceptance of Ha. In other words, awareness, socialization, penalties, and accountability of public services affect compliance in paying vehicle contributions in Bogor with a level of 95%.

The results of the t-test illustrate that the t-value for awareness is 5.163, while the t-table is 1.966, so the t-value > t-table at a significant level of 0.000 < 0.05, indicated by Ha accepted and Ho rejected. There is evidence that public awareness has a positive and partial significant impact on compliance with vehicle contribution obligations. Assuming that Ho is accepted and Ha is rejected, tax socialization has no impact and is not significant respectively on compliance with vehicle contribution obligations, because the t-value for tax socialization is 0.219 and the t-table value is 1.966. Tax penalties have a positive and partial significant impact on compliance with vehicle contribution payments,

because the t-value for tax socialization is 0.219 and the t-table value is 1.966. Tax penalties have a positive and partial significant impact on compliance with vehicle contribution payments. The t-test results show a t-count value of 6.616, while the t-table value is 1.966, so the t-count value > t-table at a significant $0.000 < 0.05$. This illustrates that H_a is accepted and H_o is rejected. The t-test results show that public service accountability has an impact and significance on compliance in paying vehicle contributions. The t-count assessment is 2.914 while the t-table is 1.966, so the t-count assessment > t-table, with an increase in significance of $0.004 < 0.05$ illustrates that H_a is accepted and H_o is rejected.

DISCUSSION

The results of the F test show that awareness, socialization, sanctions, and accountability of public services play an important role in increasing public compliance in paying vehicle contributions. Public awareness of the importance of paying off contribution obligations is the main factor. This is reinforced by government efforts to actively increase public understanding through effective socialization. The government also encourages social norms that reject non-compliance, so that people feel more motivated to comply with these obligations. In addition, transparency in the management of tax funds and accountability of public services also create public trust in the vehicle contribution payment system. When people understand that the funds they pay are used responsibly and the payment procedures are carried out fairly, their compliance tends to increase. This finding is in line with research by Dewi & Yudiantara (2020), which emphasizes that awareness, sanctions, accountability of public services, and socialization have a positive and significant influence on public compliance in paying vehicle contributions. This means that these factors not only complement each other, but are also key elements in building an effective contribution payment system that is acceptable to the wider community.

The theory of awareness shows that increasing individual awareness of the obligation to pay vehicle contributions has a significant impact on compliance in fulfilling these obligations. When more people understand the importance of tax obligations, they tend to be more disciplined in making payments. This finding indicates that increasing awareness can directly affect the level of community compliance, which can ultimately increase revenue from vehicle taxes. This conclusion is in line with the results of previous studies by Herwinarni & Anggraeni (2016); Susilawati & Budiarta (2013), which revealed that awareness has a positive and significant influence on compliance with contribution payments. In other words, the higher the level of individual awareness of tax obligations, the more likely they are to fulfill these responsibilities in a timely and consistent manner. Therefore, efforts to increase public awareness, such as through education, public campaigns, or effective dissemination of information, are important strategies in increasing compliance with vehicle contribution payments. The awareness that is built is not only beneficial for individuals, but also for the government in achieving tax revenue targets.

The study shows that the socialization variable has no impact or significance on compliance in paying contributions. This shows that increasing tax socialization is not always accompanied by an increase in compliance in paying contributions. Not only that, the ineffectiveness of socialization can be caused by many things, as shown by this study, the inability of the One-Stop Integrated Administration System (*Sistem Administrasi Manunggal Satu Atap/SAMSAT*) of Bogor City to conduct direct socialization and the low participation of contribution requirements in socialization about vehicle contributions. This is in line with studies by Siahaan & Halimatusyadiah (2018); Ainul (2021), which explain that tax socialization does not affect a person's compliance in paying their taxes. In other words, whether the socialization provided by local institutions is high or low does not affect a person's compliance in paying their taxes.

The results of the study show that the application of penalties has a significant positive impact on public compliance in paying vehicle contributions. This happens because

people tend to avoid greater losses due to the imposition of tax penalties. Thus, they become more compliant in fulfilling their tax obligations. This study confirms that the higher the level of penalty imposed, the higher the level of public compliance in paying vehicle contributions. This finding is in line with the study of Artika & Aisyah (2023), which shows that public awareness significantly affects the level of compliance in paying contributions. Awareness of the consequences of penalties is one of the main factors that encourage tax compliant behavior. With penalties, people are more motivated to pay contributions on time to avoid additional burdens. Overall, the results of this study emphasize the importance of the role of penalties as a policy instrument in increasing compliance with contribution payments. Effective implementation of penalties not only creates awareness, but also directs the public to be more disciplined in carrying out their tax obligations.

The study shows that public service accountability has a significant impact on public compliance in paying vehicle dues. The results of the study revealed that the best service provided by the One-Stop Integrated Administration System (*Sistem Administrasi Manunggal Satu Atap/SAMSAT*) officers plays an important role in increasing this compliance. Optimal service from tax officers creates a sense of satisfaction among the public, which ultimately strengthens the relationship between officers and the public. This condition motivates the public to be more obedient in fulfilling their obligation to pay dues. This finding is in line with the results of previous studies by Hermadani (2021); Ardiasa et al. (2023), which both found that public service accountability has a significant effect on compliance in paying dues. This confirms that the quality of accountable services not only supports the performance of tax officers but also builds public trust and awareness to fulfill their responsibilities. Overall, this study emphasizes the importance of increasing public service accountability as a strategy to increase compliance in paying vehicle dues.

CONCLUSION

Tax plays an important role in supporting national development. When tax revenues are not as expected, the development process will be hampered. This shows how important public compliance is in paying taxes. A study highlighted four factors that influence taxpayer compliance, namely awareness, socialization, tax sanctions, and public service accountability. These four factors together have a positive and significant impact on tax compliance, including motor vehicle contributions. Individually, three factors, namely taxpayer awareness, application of tax sanctions, and public service accountability, also have a direct influence on tax compliance. Taxpayer awareness reflects an understanding of the importance of taxes for development. Tax sanctions act as a motivator so that people do not neglect to fulfill their tax obligations. Meanwhile, public service accountability increases public trust that the taxes paid are used appropriately for the common good. By understanding and managing these factors, the government can increase public compliance in paying taxes, so that state revenues increase and development can run smoothly according to plan. Support from all parties is key to the success of an effective tax system.

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