



Tax Awareness, Tax Knowledge, and Tax Sanctions on Motor Vehicle Taxpayer Compliance

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Abstract: Motor vehicle tax compliance remains an important concern despite the rising capacity of local governments to generate revenue from this sector. The persistence of low compliance is closely related to behavioral factors and insufficient taxpayer understanding. This study focuses on examining how tax awareness, taxpayer knowledge, and tax the level of compliance among motor vehicle taxpayers at the SAMSAT Office of Bandar Lampung City. The research adopts a quantitative design using primary data gathered from 100 motor vehicle owners through questionnaires. To examine how different factors relate to one another, multiple linear regression was employed. The results demonstrate that tax awareness, taxpayer knowledge, and tax sanctions each have a significant positive effect on taxpayer compliance. These findings highlight that compliance is influenced by a combination of internal and external factors. Accordingly, strengthening tax-related education and maintaining consistent implementation of tax sanctions are essential strategies to encourage voluntary compliance.

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

Introduction

Local taxes constitute a crucial source of revenue for regional governments in financing development programs and delivering public services (Wicaksana et al., 2023). Among various local tax instruments, motor vehicle tax contributes substantially due to the continuous growth in vehicle ownership within society (Parhilia et al., 2022). Consequently, motor vehicle tax plays a strategic role in strengthening local own-source revenue and supporting regional fiscal sustainability (DJP, 2024). Therefore, the level of motor vehicle taxpayer compliance becomes a key determinant in optimizing local tax (Malau et al., 2021; Maryasih & Aulia, 2022).

Nevertheless, motor vehicle taxpayer compliance across several regions in Indonesia has not yet reached an optimal level. Delays in tax payments, accumulated arrears, and insufficient taxpayer awareness in fulfilling tax obligations in a timely manner are still frequently observed (Saputra, 2025). This condition indicates a gap between the potential revenue from motor vehicle tax and its actual realization, which may hinder the achievement of optimal local revenue performance (Sihombing & Kristiyono, 2022; Utami, 2021).

In the context of taxpayer compliance studies, compliant behavior is shaped by both internal and external factors. Internal factors include taxpayer awareness and knowledge regarding tax regulations and procedures, while external factors relate to the enforcement of tax sanctions as a mechanism to control non-compliant behavior (Sulistiyowati & Nuryati, 2024). The interaction between these internal and external elements is considered influential in encouraging compliance among motor vehicle taxpayers (Arlita Bhakti Faidani, Dwi Soegiarto, 2022; Gagu et al., 2024; Saputri & Anisa, 2020).

Tax awareness reflects taxpayers' attitudes and willingness to fulfill their tax obligations voluntarily. In addition, adequate taxpayer knowledge concerning tax regulations and the benefits of taxation for regional development contributes to the formation of compliant behavior. On the other hand, the implementation of tax sanctions serves as a preventive measure against non-compliance and encourages taxpayers to meet their obligations promptly (Safitri, 2024).

Although numerous studies have examined taxpayer compliance, prior findings remain inconclusive. Several studies report that tax awareness, taxpayer knowledge, and tax sanctions significantly influence taxpayer compliance (Malau et al., 2021; Maryasih & Aulia, 2022; Utami, 2021). In contrast, other studies reveal that tax awareness and taxpayer knowledge do not significantly affect compliance, and that tax sanctions do not consistently produce a significant impact (Arlita Bhakti Faidani, Dwi Soegiarto, 2022; Gagu et al., 2024; Karlina Widya Utami & Ethika Hamdi Mukhlizul, 2020; Marliani et al., 2023; Sihombing & Kristiyono, 2022).

Accordingly, this study is expected to provide empirical evidence that enriches the literature on regional taxation, particularly regarding motor vehicle taxpayer compliance in Bandar Lampung City, and to serve as a reference for local governments in formulating more effective and sustainable tax compliance policies.

Theory of Planned Behavior

The Theory of Planned Behavior (TPB) introduced by Ajzen, (1991) posits that individual actions are determined by three core belief structures: evaluations of expected outcomes (behavioral beliefs), perceived social expectations from relevant others (normative beliefs), and perceptions of one's capacity to perform the behavior under existing conditions (control beliefs). These belief systems interact to shape behavioral intention, where perceived difficulty or facilitation plays a decisive role in whether intention is translated into actual behavior (Alkautsar et al., 2023). Within the taxation domain, TPB serves as a conceptual framework for explaining how psychological and social factors influence taxpayers' decisions to comply with tax regulations, either through voluntary fulfillment of obligations or engagement in tax avoidance behavior (Kodriyah et al., 2024; Ustman et al., 2024).

Taxpayer Compliance

Taxpayer compliance refers to a condition in which taxpayers voluntarily fulfill their tax obligations in accordance with applicable regulations, including proper registration, accurate calculation, timely payment, and correct tax reporting (Nasiroh & Afiqoh, 2023; Nugrahani et al., 2023; Utami, 2021). The level of compliance is influenced by both

administrative and behavioral factors, such as taxpayers' understanding of tax regulations, the accessibility of tax administration systems, and internal awareness of the role of taxes in public financing (Maksum & Widaryanti, 2023; Parhilia et al., 2022). Conceptually, taxpayer compliance consists of formal compliance related to administrative requirements and material compliance concerning the accuracy of reported tax liabilities (Monalika et al., 2020; Wijaya & Wijaya, 2025).

Taxpayer Awareness

Taxpayer awareness reflects an individual's internal willingness to understand and fulfill tax obligations voluntarily as a form of responsibility toward the state (Hantono & Wijaya, 2025). Higher levels of awareness encourage taxpayers to comply with tax regulations based on personal understanding rather than external pressure, recognizing the role of taxes in financing public services and national development (Haninun & Lourent, 2022; Sososutiksno et al., 2024). Consequently, taxpayer awareness serves as a key determinant in strengthening voluntary tax compliance (Maryasih & Aulia, 2022; Saputri & Anisa, 2020).

Taxpayer Knowledge

Taxpayer knowledge refers to the extent to which individuals comprehend tax regulations, procedures, and obligations, including the processes of calculating, paying, and reporting taxes in accordance with the applicable system (Nikmatul Muhnia et al., 2023). Adequate tax knowledge enables taxpayers to independently fulfill their obligations accurately while fostering an understanding of taxes as a fundamental source of public revenue and national development (Octafiani et al., 2024). Accordingly, tax knowledge functions as a crucial determinant in promoting compliance driven by informed understanding rather than legal enforcement.

Research Hypothesis

Taxpayer awareness plays a crucial role in enhancing tax compliance as it reflects individuals' internal motivation to fulfill tax obligations voluntarily. Within the framework of the Theory of Planned Behavior, awareness emerges from evaluations of the benefits of tax payment, social and moral influences, and perceived capability to meet tax responsibilities (Ajzen, 1991). Empirical studies consistently indicate that higher levels of taxpayer awareness are associated with stronger compliance behavior, supporting voluntary compliance rather than reliance on external enforcement (Hantono & Wijaya, 2025; Maryasih & Aulia, 2022)

H1: Taxpayer awareness have a positive effect on taxpayer compliance

Taxpayer knowledge contributes to tax compliance by shaping individuals' understanding of tax regulations, procedures, and benefits, which in turn fosters positive attitudes and confidence in fulfilling tax obligations. Adequate knowledge also strengthens perceived behavioral control and normative influence toward compliant behavior. Empirical studies consistently indicate that taxpayer knowledge has a positive and significant effect on taxpayer compliance (Malau et al., 2021; Maryasih & Aulia, 2022; Utami, 2021).

H2: Taxpayer knowledge have a positive effect on taxpayer compliance

Tax sanctions operate as an external factor that strengthens taxpayers' compliance intentions by reinforcing the key components of the Theory of Planned Behavior, including beliefs about behavioral consequences, social normative pressure, and perceived behavioral control. The existence of sanctions increases taxpayers' perception of risk and potential losses associated with noncompliance, leading compliance to be viewed as a more rational and favorable choice. Empirical evidence consistently demonstrates that tax sanctions have a positive and significant effect on taxpayer compliance (Arlita Bhakti Faidani, Dwi Soegiarto, 2022; Maryasih & Aulia, 2022; Sihombing & Kristiyono, 2022).

H3: Taxpayer sanctions have a positive effect on taxpayer compliance

Research Method

This study adopts a quantitative approach with a causal associative design to examine the relationships among the research variables (Sugiyono, 2019). The population consists of motor vehicle taxpayers registered at the SAMSAT Office of Bandar Lampung City. The research sample includes 100 respondents, selected using probability sampling techniques. Primary data were collected through questionnaires distributed to the respondents. Data analysis was conducted using multiple linear regression with the support of SPSS software after all classical assumption requirements had been satisfied.

The variables examined in this study include motor vehicle taxpayer compliance, tax awareness, taxpayer knowledge, and tax sanctions. Taxpayer compliance is reflected through indicators such as timely tax payment, adherence to tax regulations, and proper fulfillment of tax obligations. Tax awareness is represented by indicators related to taxpayers' recognition of tax obligations, willingness to pay taxes, and perceptions of the role of taxes in regional development. Taxpayer knowledge is indicated by understanding of tax regulations, payment procedures, and the benefits of motor vehicle taxes. Meanwhile, tax sanctions are represented by indicators related to the clarity of sanctions, the strictness of enforcement, and the perceived deterrent effect on taxpayer behavior.

Result and Discussion

The data in this study were processed through several analytical stages. The initial stage involved evaluating the quality of the research instrument by conducting validity and reliability tests. The validity test results indicate that all indicators representing tax awareness, taxpayer knowledge, tax sanctions, and motor vehicle taxpayer compliance exceeded the minimum correlation threshold, confirming that all questionnaire items were appropriate for analysis. Furthermore, the reliability test results show that each variable achieved a Cronbach's Alpha value above 0.70, indicating satisfactory internal consistency of the research instrument.

In addition, the regression model met the required classical assumption criteria. The normality test results demonstrate that the data follow a normal distribution. The multicollinearity test reveals no strong correlations among the independent variables, as

indicated by tolerance values greater than 0.10 and Variance Inflation Factor (VIF) values below 10. Moreover, the heteroscedasticity test confirms the absence of variance inequality in the regression model, suggesting that the model is suitable for hypothesis testing.

Table 1. Determinant Coefficient Test Results

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.382 ^a	0,146	0,119	3,36803

Source: Secondary data is processed (2026).

Table 1 shows that Adjusted R-squared value is 0.119, indicating that variables X1, X2, and X3 collectively explain 11.9% of the variation in taxpayer compliance (Y). The remaining 88.1% is influenced by other factors not included in the research model.

Table 2. F-Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	186,004	3	62,001	5,466	.002 ^b
	Residual	1088,986	96	11,344		
	Total	1274,990	99			

Source: Secondary data is processed (2026).

Based on the results of the simultaneous test (F-test), the calculated F-value is 5.466 with a significance level of 0.002. Since the significance value is lower than the 0.05 threshold, it can be concluded that the regression model applied in this study meets the criteria of statistical adequacy. These results indicate that tax awareness, taxpayer knowledge, and tax sanctions simultaneously have a significant effect on motor vehicle taxpayer compliance.

This finding is consistent with the Theory of Planned Behavior, which explains that compliance behavior is shaped by the interaction of internal and external factors within individuals. Tax awareness and taxpayer knowledge represent internal factors, while tax sanctions function as external factors that strengthen taxpayers' intention to comply. Furthermore, the results of this study support the findings of Maryasih & Aulia, (2022); Nugrahani et al. (2023), which conclude that the combined influence of awareness, tax understanding, and the enforcement of sanctions contributes significantly to improving taxpayer compliance.

Table 3. t-Test Results

Coefficients ^a					
Model	Unstandardized Coefficients	Std. Error	Standardized Coefficients	t	Sig.
	B		Beta		

Source: Secondary data is processed (2026).

Based on the results of the t-test, the tax awareness variable shows a t-value of 2.646 with a significance level of 0.010. Since the significance value is below 0.05, this indicates that tax awareness has a positive and significant effect on motor vehicle taxpayer compliance. Furthermore, the taxpayer knowledge variable records a t-value of 2.010 with a significance level of 0.047, suggesting that taxpayer knowledge also exerts a positive and significant influence on motor vehicle taxpayer compliance. Meanwhile, the tax sanctions variable yields a t-value of 2.098 with a significance level of 0.039, indicating that tax sanctions have a positive and significant effect on motor vehicle taxpayer compliance.

Overall, the t-test results demonstrate that all three independent variables—tax awareness, taxpayer knowledge, and tax sanctions individually have a significant contribution to motor vehicle taxpayer compliance. Among these variables, tax awareness appears to be the most influential factor, as reflected by the highest standardized beta coefficient compared to the other variables. These findings highlight the critical role of enhancing taxpayer awareness in improving compliance with motor vehicle tax obligations.

Conclusion

The findings of this study indicate that motor vehicle taxpayer compliance is significantly influenced by tax awareness, taxpayers' level of tax knowledge, and the enforcement of tax sanctions. These three factors collectively shape compliant behavior, suggesting that taxpayer compliance does not occur automatically but is formed through a combination of understanding, attitudes, and regulatory pressure. Tax awareness and knowledge encourage voluntary compliance, while tax sanctions function as an external control mechanism that reinforces adherence to tax regulations. These findings emphasize that the integration of internal and external factors plays a critical role in shaping taxpayer compliance behavior in the context of motor vehicle taxation.

These results highlight the importance of compliance strategies that go beyond punitive measures and place greater emphasis on strengthening taxpayers' awareness and understanding of taxation. From a theoretical perspective, this study supports the of the

Theory of Planned Behavior in explaining tax compliance behavior. Practically, the findings provide useful insights for relevant authorities, particularly the SAMSAT Office of Bandar Lampung City, to design more targeted tax education initiatives, utilize digital reminder systems for timely payments, and strengthen monitoring mechanisms alongside consistent enforcement of tax sanctions to improve sustainable taxpayer compliance. Future research is encouraged to include additional variables such as service quality, taxpayer income level, and the use of digital tax systems, as well as to expand the scope of research across different regions in order to obtain more comprehensive and generalizable results.

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