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## Taxpayer compliance improvement strategy motor vehicles

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### ABSTRACT

North Central Timor Regency is one of the regencies in East Nusa Tenggara Province which is located directly adjacent to the Democratic State of Timor Leste. One of the most crucial development problems in this region is the problem of poverty. The most reliable local revenue sector is the tax sector, including motor vehicle tax. However, the facts on the ground show that the number of people who do not pay motor vehicle tax is still very high. This study aims to determine the partial and simultaneous effect of taxpayer awareness variables, service quality, taxpayer knowledge, taxpayer income and sanctions on taxpayer compliance and how to determine the right strategy in order to improve motor vehicle taxpayer compliance in Central Timor district. North. The analytical tools used are multiple linear regression and Process Hierarchical Analysis (AHP). The results showed that all variables had a significant effect on taxpayer compliance. Furthermore, the results of the Hierarchy Process Analysis study found that the most important element in determining policy priorities in an effort to improve motor vehicle taxpayer compliance is the application of E-Government.



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## Introduction

The current government continues to promote National Development, in principle, is to create justice and equitable development for all levels of society (Djadjuli, 2018). Within the framework of realizing the intended development goals, the consequence is the need for a very large development financing budget. One component of reliable revenue receipts is through the tax revenue mechanism (Lukman, et al., 2015).

Taxes are mandatory contributions that must be paid by the community to the state and are coercive in nature based on laws and regulations whose purpose is to finance development programs for the sake of improving a just and prosperous society (Sarlina et al., 2019). In addition, regional taxes are contributions that must be paid by the community to the regional treasury which are used to finance routine regional expenditures and increase regional development. In other words, local taxes are taxes whose collection authority is in the area. Therefore, every government, in line with the granting of autonomy, is expected to be creatively able to explore and utilize all the potential it has to increase government cash, including revenue from the tax sector (Yanti, 2018).

Law of the Republic of Indonesia Number 28 of 2009 Article 2 concerning regional taxes and levies, states that the types of regional taxes, especially provincial taxes, consist of five types of taxes, including Motor Vehicle Tax (PKB), Motor Vehicle Transfer Fee (BBNKB), Tax Motor Vehicle Fuel, Cigarette Tax, and Surface Water Tax (Sista, 2019).

Motor Vehicle Tax is a profit sharing tax returned to the Province. North Central Timor Regency as one of the regions in East Nusa Tenggara Province applies Law Number 1 of 2020 concerning regional taxes and levies. In fact, the Motor Vehicle Tax (PKB) and the Customs Transfer Tax for Motorized Vehicles (BBNKB) are one of the regional taxes of North Central Timor Regency which have considerable potential in financing the regional development of East Nusa Tenggara Province.

The agency that handles the payment of Motor Vehicle Tax is the Regional Revenue Service through the Joint Office of the One Roof Administration System (SAMSAT) which is a collaboration of three related agencies, namely: Provincial Dispenda, Police and Jasa Raharja Insurance. The SAMSAT office represents representatives in each Regency/City called the Task Implementation Unit (AR Sakir, 2021). The UPT SAMSAT office in North Central Timor Regency is a representative of the SAMSAT office from the East Nusa Tenggara Province and is a place for motor vehicle taxpayers in North Central Timor Regency, precisely in Kefamenanu City to pay their Motor Vehicle Tax.

The means of transportation that facilitate the mobilization of people, both goods and services, are motorized vehicles. Along with the development and complexity of the community's demands for rapid mobilization, most of the people's purchasing power level of North Central Timor Regency for motorized vehicles is increasing every year according to their abilities. The following is data on the development of the number of motorized vehicle taxpayers registered at the Office of the Regional Revenue and Asset Implementation Unit (UPT) of North Central Timor Regency from 2016-2020.

**Table 1.** Number of Motorized Vehicle Taxpayers for North Central Timor Regency in 2016-2020

NO	Transportation type	Year				
		2016	2017	2018	2019	2020
1	Sedans, Jeeps, St. Wagons, Mini Buses	1,280	1.017	1.097	1.105	1,229
2	Buses, Microbuses	101	86	89	91	99
3	Truck, Pick Up, Dump Truck, Tank, Box and the like	1.349	1.037	1.192	1.386	1.618
4	Special Vehicles (heavy/big equipment and tractors)	3	3	3	3	3
5	Motorcycle, Scooter and Tricycle	22,146	23,287	26,087	29,374	34.213
<b>Number of units</b>		<b>24,879</b>	<b>25,430</b>	<b>28,468</b>	<b>31,959</b>	<b>37,162</b>

Source: UPT Office. Regional Revenue and Assets of North Central Timor Regency in 2020

Tabel 1 indicates the number of taxpayer who owns a motorized vehicle and is registered with UPT office. Regional Revenue and Assets of North Central Timor from 2016-2020. The lowest number of motorized vehicles in 2016 was 24,879 units, while the highest number of motorized vehicles in 2020 was 37,162 units. If seen from the table, the number of motorized vehicles from 2016 to 2020 has increased every year.

There are several factors that encourage the number of motorized vehicles in North Central Timor Regency to increase every year, including the high purchasing power of the people, the increasing public need for transportation equipment, and the ease of buying the motorized vehicle itself. As we all know that currently the purchase of a motor vehicle has very easy terms and dealers who offer installments with low interest and down payment (Wibisono, 2012). Thus, the number of motorized vehicles and motorized vehicle tax payers circulating in North Central Timor Regency has increased.

This increase should have a positive impact on the local government of North Central Timor Regency. However, the increase in the number of motorized vehicle ownership does not go hand in hand with the increase in the implementation of Motor Vehicle Tax payments. There are so many taxpayers who do not pay the Motor Vehicle Tax. This problem can be seen in Table 2 below which was obtained by the UPT Office. Regional Revenue and Assets of North Central Timor Regency from 2016-2020.

Based on Table 2, it can be seen that the percentage of taxpayers who did not pay Motor Vehicle Tax from 2016-2018 decreased from 56.75% to 50.93%. However, the number of taxpayers who do not pay is still relatively high. Meanwhile, in 2019-2020, the percentage of taxpayers who did not pay the Motor Vehicle Tax again increased from 51.42% to 59.95%. When viewed from the comparison of the percentage of taxpayers who pay Motor Vehicle Tax with the number of taxpayers who do not pay Motor Vehicle Tax from 2016-2020, it is almost balanced every year, even the percentage who does not pay taxes is still greater than those who pay taxes. In addition to payment data and non-payment of Motor Vehicle Taxpayers.

**Table 2.** Data on Payments and Non-Payment of Motor Vehicle Taxes in North Central Timor Regency in 2016-2020

Year	Number of PKB Taxpayers	Required Amount Taxes that pay PKB	PKB Payment Percentage (%)	Required Amount Taxes that do not pay PKB	Percentage of not paying PKB (%)
2016	24,879	10,758	43.25	14,121	56.75
2017	25,430	11,926	46.90	13,504	53.10
2018	28,468	13,969	49.07	14,499	50.93
2019	31,959	15,523	48.58	16,436	51.42
2020	37,162	14,881	40.04	22,281	59.95

Source: UPT Office. Regional Revenue and Assets of North Central Timor Regency in 2020

**Table 3.** Realization of Motor Vehicle Tax Revenue in North Central Timor Regency from 2016-2020

Year	Number of PKB Taxpayers	Target (Rp)	Realization		Target Achievement Percentage (%)
			Taxpayers Who Pay PKB	PKB Acceptance (Rp)	
2016	24,879	3,436,185,800	10,758	3,992,937,975	116.20
2017	25,430	4,543,764,128	11,926	4,782,017,688	105.24
2018	28,468	5,392,148,378	13,969	6,115,660,821	113.41
2019	31,959	7,239,138,860	15,523	7,229,870,556	99.87
2020	37,162	9,181,515,055	14,881	7,519,124,834	81.89

Source: UPT Office. Regional Revenue and Assets of North Central Timor Regency in 2020

Table 3 shows that the realization of Motor Vehicle Tax receipts in North Central Timor Regency during the observation period from 2016-2020 did not always exceed the target and even tended to decrease. In 2016 the percentage value of Motor Vehicle tax revenues reached up to 116.20% of the target set and continues to experience a significant decline of 81.89% in 2020. If an estimation is made, there is a potential loss for the TTU Regency area from vehicle tax revenues. Motorized approximately Rp. 11,258,210,523. The value is quite large for an area that is still classified as poor in the border area of the Republic of Indonesia and the Democratic State of Timor Leste. It is clear that there are still many taxpayers who do not carry out their obligations in paying taxes.

The most basic problem is how policy makers at the regional level build awareness and understanding of taxpayers to be submissive and obedient or have high compliance in paying taxes. Tax compliance is an illustration of taxpayers being voluntarily and consciously willing without coercion from any party, fulfilling the obligation to pay taxes in accordance with the legal provisions of Law No. 28 of the year concerning regional taxes and levies (Kastolani & Ardiyanto, 2017).

James and Alley (In Romadhaniah & Rosid, 2019) defines taxpayer compliance as the willingness of individuals and other taxable entities to act in accordance with the spirit and what is stated in the law and tax administration without requiring the implementation of law enforcement activities. Furthermore, Mc Kerchar and Evans argue that tax compliance is something dynamic, meaning that it changes over time or situations. Consequently, to define tax compliance accurately, additional prerequisites, such as time and place, need to be considered. This level of compliance can be seen from two aspects, namely formal compliance and material compliance. Where, formal compliance is a condition where taxpayers are formally able to fulfill tax provisions in accordance with legal norms and applicable laws and regulations (Rustiyahningsih, 2011). Seeing the value of the Motor Vehicle Tax Ratio as listed in table 3 indicates that the level of mandatory compliance is very low in North Central Timor Regency.

The low sector of motor vehicle tax revenue in North Central Timor Regency is caused by several factors, including; First; taxpayer awareness. Not a few taxpayers who still think that taxes are a burden and also a frightening specter so that there is often evasion of the obligation to pay taxes (Fitria, 2017). Research conducted by Cindy & Yenni, (2013) found that the taxpayer awareness variable has a real and significant effect on individual taxpayer compliance in the city of Surabaya.

Second; service quality. This is closely related to the public service provided to taxpayers when serving them in the bureaucratic service mechanism. Humanist services with the fulfillment of all dimensions of

service quality will be able to create a sense of comfort to have an impact in increasing taxpayer awareness and compliance. Research conducted byFuadi & Mangoting, (2013)revealed that the quality of service from tax officers has a positive and significant effect on MSME taxpayers in East Java Province. Third; Taxpayer knowledge. Someone who knows and understands various tax rules with all forms of legal consequences in them will have a high level of compliance in paying taxes. Taxpayer knowledge can be shaped by several factors, including through education, occupation, age, experience, interests, culture and information(Rahayu, 2017). Research conducted by(Aswati et al., 2018)revealed that the variable knowledge of taxpayers has a real and significant effect on the compliance of motorized vehicle taxpayers in Muna Regency. Fourth; Taxpayer Income.Tax collection needs to pay attention to the ability of taxpayers to pay taxes. Income is a result received by a person or household from trying or working(Pangastuti & Kase, 2022). The income received by the community certainly differs from one taxpayer to another. This is due to the different types of work performed. The work is motivated by the level of education, skills and work experience. Research conducted byAmran, (2018)found that the taxpayer's income variable has a positive and significant effect on taxpayer compliance. Fifth; Penalty. According to Mardiasmo(in Arisandy, 2017)Tax sanctions are a guarantee that the provisions of tax laws and regulations will be obeyed / adhered to / obeyed, in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms. Regulations or laws are signs for someone to do something about what to do and what not to do. The results of research conducted bySiregar, (2017)found that tax sanctions have a positive linearity with the level of compliance of individual taxpayers in Batam City.

So far, there have been many researchers who have conducted similar research, but it is still very rare to find research whose results are converging on efforts to determine strategies through more comprehensive analytical tools. Process Hierarchy Analysis is an appropriate method to be able to find the focus of achieving the goal of increasing taxpayer compliance through a series of search criteria and policy alternatives that are right on target. Therefore, the goal to be achieved in this study is to determine the effect of either partially or simultaneously the variables of taxpayer awareness, service quality, taxpayer knowledge.

## Method

This research is a type of quantitative research conducted at the UPT Office. Revenue and Regional Assets of TTU Regency starting from June 2020 to January 2021. The independent variables in this research are taxpayer awareness, service quality, taxpayer knowledge, taxpayer income level, tax sanctions and the dependent variable is taxpayer compliance. motor vehicle. The population in this study were all motorized vehicle taxpayers in North Central Timor Regency in 2020, amounting to 22,281 taxpayers. Due to the large population size, the sampling technique used is the Slovin formula, where the margin of error is 10%, Sugiyono (in Arintowati, 2017). From the calculation of the determination of the sample obtained by 99.99 and rounded up to 100 respondents. Due to the population of motorized vehicle taxpayers having different classes based on ownership of the type of motorized vehicle which is divided into 3 categories, the technique for determining the sample uses stratified random sampling. Which can be classified into the following table.

**Table 4.** Determination of Sample Size

Type of Motor Vehicle	Amount	Sample Size
Sedan, Jeep, St. Wagon, Mini Bus	194	20
Bus, Micro Bus, Special Vehicle (heavy/large equipment and tractor) Truck, Pick Up, Dump Truck, Tank, Box and the like amounting	268	30
Motorcycles, Scooters and Tricycles	21.819	50
Total Sample		100

Source: Processed Results of Primary Data in 2021

The types of data in this study are primary data and secondary data. Primary data was collected using the questionnaire method, where the indicators in each question are closely related to theoretical and literature studies from previous research. Questionnaire questions related to demographic data of respondents as well as opinions or responses related to taxpayer awareness, service quality, taxpayer knowledge, taxpayer income level and tax sanctions. Questionnaire questions are positive questions to make it easier for respondents to answer the contents of the questionnaire. Furthermore, for secondary data obtained from the search for documents obtained from the UPT Office. Regional Income and Assets of TTU Regency such as the number of motorized vehicle taxpayers, the amount of motor vehicle tax value based on the type.

After the data is collected from the search for filling out the questionnaire, then the data tabulation is carried out based on the respondent's assessment for each question item that has been assessed. The results of this tabulation are used as data processing material, in which the analytical tools used are descriptive statistical analysis and also inferential analysis. Descriptive statistics are used to find out the minimum value, maximum value, average value (mean) and the level of deviation of the data spread (standard deviation) as well as for the needs of Process Hierarchy Analysis (AHP). While inferential statistics used multiple linear regression analysis to find out the partial and simultaneous effect of independent variables represented by the variables of taxpayer awareness, service quality, taxpayer income, knowledge or understanding of taxpayers and tax sanctions on the dependent variable of motor vehicle taxpayer compliance. The regression equation used according to Sugiyono (in Aswati et al., 2018) such as:

$$Y = a + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + e$$

Where:

Y	=	Taxpayer Compliance in paying Motor Vehicle Tax in North Central Timor District
a	=	constant
$\beta_1X_1$	=	Regression Coefficient of Taxpayer Awareness Variable
$\beta_2X_2$	=	Service Quality Variable Regression Coefficient
$\beta_3X_3$	=	Taxpayer Knowledge and Understanding Variable Regression Coefficient
$\beta_4X_4$	=	Regression Coefficient of Taxpayer Income Level Variable
$\beta_5X_5$	=	Tax Sanction Variable Regression Coefficient

Before the data was analyzed using SPSS 25 software, the first step was to test the validity and reliability of the data in order to meet the required statistical elements (Widajantie et al., 2019). The validity test is used to measure the validity or validity of the questionnaire where the technique used is to compare the Pearson correlation product moment value. The criteria set in determining the validity of the data is if the value of  $r$  count  $>$   $r$  table at a significant level of 0.05. While the reliability test was carried out to measure the questionnaire from each indicator of the research variables. Each indicator item is said to be reliable or reliable if the Cronbach Alpha value  $>$  0.60, Ghozali (in Sista, 2019). Furthermore, classical assumption tests were also carried out, which included data normality test, autocorrelation test, multicollinearity test and also heteroscedasticity test (Waldhania, 2018).

## Results and Discussions

### Descriptive statistics

Descriptive statistics are used to determine the research description of the characteristics of each variable raised in this study. To see how the information obtained from the results of descriptive statistical tests can be seen in table 4 below.

**Table 5.** Descriptive Analysis Results

	Descriptive Statistics					
	N Statistics	Minimum Statistics	Maximum Statistics	mean Statistics	Std. Error	Std. Deviation Statistics
Taxpayer Awareness (X1)	100	6	16	13.35	0.247	2.467
Service Quality (X2)	100	8	16	13.70	0.218	2.181
Taxpayer Knowledge (X3)	100	8	16	13.38	0.189	1,890
Taxpayer Income Level (X4)	100	8	16	13.44	0.218	2.176
Tax Sanctions (X5)	100	8	16	13.24	0.219	2,193
Compulsory PKB Compliance (Y)	100	8	16	12.93	0.205	2,046
Valid N (listwise)	100					

Source: Processed Results of Primary Data in 2021

Based on the results of the descriptive analysis in table 5, it can be seen that the lowest minimum value is on the taxpayer awareness variable (X1) of 6, the maximum value of 16 and with a standard deviation of 2.467. As for the service quality variable (X2), taxpayer knowledge (X3), taxpayer income level (X4), tax sanctions (X5) and taxpayer compliance (Y) each has the same minimum and maximum values of 8 and 16. The lowest standard deviation value is in the taxpayer knowledge variable of 1.890.

### Validity test

This validity test was carried out to measure each question item in the research variable indicators declared valid or not. This measure of validity is known by testing the Pearson correlation value with the condition that the value of  $r$  count  $>$   $r$  table with a standard value of the alpha coefficient of 5 percent, according to Sugiyona (in Agnys, 2017). To be able to find out the results of the validity test, it can be found in the recapitulation table of the validity test below.

**Table 6.** Recapitulation of Validity Test Calculations

Variable	Items	R count	R table	Information
Taxpayer Awareness (X1)	X1.1	0.791	0.195	Valid
	X1.2	0.783	0.195	Valid
	X1.3	0.841	0.195	Valid
	X1.4	0.823	0.195	Valid
Service Quality (X2)	X2.1	0.868	0.195	Valid
	X2.2	0.838	0.195	Valid
	X2.3	0.856	0.195	Valid
	X2.4	0.768	0.195	Valid
Taxpayer Knowledge (X3)	X3.1	0.807	0.195	Valid
	X3.2	0.804	0.195	Valid
	X3.3	0.813	0.195	Valid
	X3.4	0.755	0.195	Valid
Taxpayer Income (X4)	X4.1	0.619	0.195	Valid
	X4.2	0.807	0.195	Valid
	X4.3	0.816	0.195	Valid
	X4.4	0.773	0.195	Valid
Tax Sanctions (X5)	X5.1	0.831	0.195	Valid
	X5.2	0.860	0.195	Valid
	X5.3	0.796	0.195	Valid
	X5.4	0.804	0.195	Valid
Taxpayer Compliance (Y)	Y1	0.761	0.195	Valid
	Y2	0.806	0.195	Valid
	Y3	0.809	0.195	Valid
	Y4	0.753	0.195	Valid

Source: Processed Results of Primary Data in 2021

Based on the results of the data analysis listed in table 6, it can be seen that all the question items in this study have been declared valid because the value of  $r$  count  $>$   $r$  table.

### Reliability Test

The reliability test was carried out to find out each research variable had a level of trust or reliability (Viva et al., 2019). The criteria determined are if the value of Cronbach Alpha  $>$  0.60. To be able to determine the size of the reliability of the data, it can be seen in the following table 7.

**Table 7.** Recapitulation of Data Reliability Test Results

Research variable	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
WP Awareness (X1)	0.819	0.903	5
Service Quality (X2)	0.825	0.917	5
WP Knowledge (X3)	0.814	0.892	5
WP Income Level (X4)	0.800	0.862	5
Tax Sanctions (X5)	0.822	0.911	5
WP Compliance (Y)	0.809	0.883	5

Source: Results of Primary Data Analysis in 2021

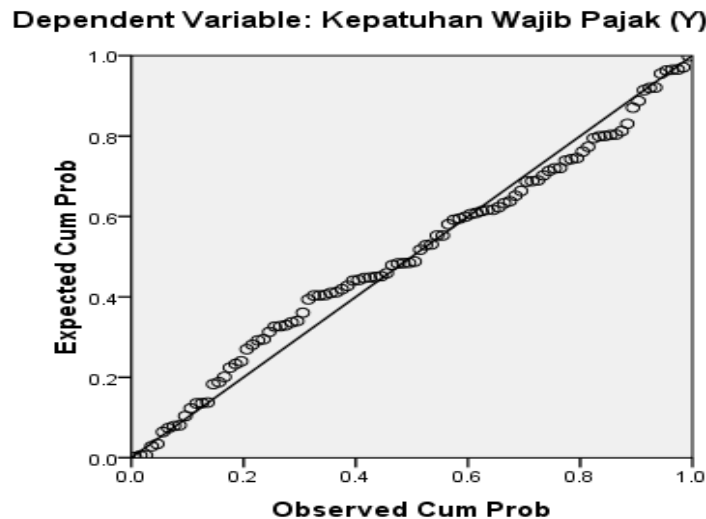
Based on the results of the data reliability test as shown in table 7 above, it can be seen that all variables in this study have been declared reliable with a confidence level above 60 percent.

### Classic assumption test

### Normality test

The normality test was conducted to see whether the regression model with the variables in this study had a normal distribution or not. The way that can be done is by using a scatter plot diagram or by using Kolmogorof Smirnof's One Sample testing technique. The researcher used a scatter plot diagram.

#### Normal P-P Plot of Regression Standardized Residual



**Figure 1.** Data Normality Test

Source: Results of Primary Data Analysis in 2021

In Figure 1 it can be seen that each variable in the regression model has a normal distribution because the residual value spreads regularly along the diagonal axis.

### Autocorrelation Test

Autocorrelation is a condition where in the regression model there is a correlation between the residuals in period  $t$  and residuals in the previous period ( $t-1$ ). A good regression model is one that does not have autocorrelation problems. The test method uses Run Test. Decision making is done by looking at the Asymp value. Sig (2-tailed) test Run Test. If the Asymp value. Sig (2-tailed) is greater than the 0.05 level of significance, so it can be concluded that there is no autocorrelation. According to Ghozali, (in Nugroho, 2016). To be able to find out how the results of the Run Test test can be seen in the table below.

**Table 8.** Run Test Results

<b>Runs Test</b>	
	Unstandardized Residual
Test Value	-.04920
Cases < Test Value	50
Cases >= Test Value	50
Total Cases	100
Number of Runs	43
Z	-1,608
<b>asymp. Sig. (2-tailed)</b>	<b>.108</b>

Source: Results of Primary Data Analysis in 2021

From the output of table 8, the Asymp value is obtained. Sig (2-tailed) is  $0.108 > 0.05$ , so it can be concluded that there is no autocorrelation symptom in this regression model. Thus, the hypothesis testing above can be continued.

### Multicollinearity Test

Multicollinearity is a condition where the regression model found a perfect or near perfect correlation between the independent variables. In a good regression model, there should not be a perfect correlation

between the independent variables. The Multicollinearity Test Method is by looking at the Tolerance and Inflation Factor (VIF) values in the regression model. If the tolerance value is  $> 0.1$  and the VIF value is  $< 10$ , then there are no symptoms of multicollinearity. On the other hand, if the tolerance value is  $< 0.1$  and the VIF value is  $> 10$ , then there are symptoms of multicollinearity in the model (Setiawati, 2021). The results of the multicollinearity test can be seen in the following table:

**Table 9.** Multicollinearity Test Results

Model	Coefficientsa					Collinearity Statistics		
	Unstandardized Coefficients		Standardized Coefficients		T	Sig.	Tolerance	VIF
	B	Std. Error	Beta					
1 (Constant)	-2.050	1.463			-1.401	0.164		
Taxpayer Awareness (X1)	0.160	0.063	0.193		2,561	0.012	0.860	1.162
Service Quality (X2)	0.250	0.068	0.267		3,682	0.000	0.934	1.071
Taxpayer Knowledge (X3)	0.254	0.088	0.235		2,903	0.005	0.749	1.335
Taxpayer Income Level (X4)	0.157	0.070	0.167		2,243	0.027	0.882	1.134
Tax Sanctions (X5)	0.295	0.074	0.316		4003	0.000	0.783	1,277

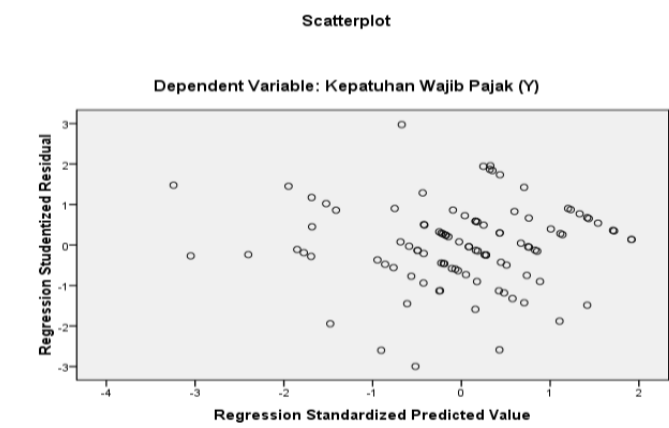
a. Dependent Variable: Taxpayer Compliance (Y)

Source: Results of Primary Data Analysis in 2021

Multicollinearity test results in table 9 explain that all variables in this study have a tolerance value of more than 0.1 and a VIF value of less than 10, so it can be concluded that there are no symptoms of multicollinearity in this research model.

### Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance and residual from one observation to another observation. If the scatter plot pattern forms a certain pattern, then the regression model has symptoms of heteroscedasticity. If there is no clear pattern and the points spread above and below zero on the Y axis, it can be concluded that it is free of heteroscedasticity so that the regression model can be used. The results of the heteroscedasticity test can be seen in the image below:

**Figure 2.** Scatterplot

Source: Processed Results of Primary Data in 2021

In the scatterplot graph above, it can be seen that the points spread randomly and are spread both above and below zero on the Y axis and do not form a clear pattern. It can be concluded that there is no heteroscedasticity in this regression model.

### Regression Analysis Results

The results of this analysis are used to determine the effect of each independent variable on the dependent variable. In an effort to improve the compliance of motorized vehicle taxpayers in TTU Regency, the Regional Government must pay serious attention to the variables that are thought to have an effect on it. In the following, the results of the calculation of the estimated effect of each independent variable on the level of compliance of motorized vehicle taxpayers in TTU Regency are presented.



**Table 10.** Recapitulation of Estimated Results of the Effect of Taxpayer Awareness Variables (X1), Service Quality (X2), Taxpayer Knowledge (X3), Taxpayer Income Level (X4) and Tax Sanctions (X5) on Taxpayer Compliance

Variable	Coefficient	Std. Error	t-Statistics	Probability
Constanta	-2.050	1.463	-1.401	.164
Taxpayer Awareness	.160	.063	2,561	.012
Service quality	.250	.068	3,682	.000
Taxpayer Knowledge	.254	.088	2,903	.005
WP Income Level	.157	.070	2,243	.027
Tax Sanction	.295	.074	4003	.000
R-Squared	0.735			
AdjustedR-Squared	0.540			
Probability (F-Statistic)	0.000			
F-Count	22,093			

Source: Results of Primary Data Analysis in 2021

Based on the results of data analysis as listed in table 10, it can be seen that the ability to explain the effect of the independent variable on the dependent variable of motor vehicle taxpayer compliance in TTU Regency is 73.50 percent while the remaining 26.50 percent is explained by other variables not included in this research. This can be seen from the results of the Goodness of Fit test which is stated in the R Squared value of 0.735.

In addition, the calculation results also show that each independent variable includes taxpayer awareness, service quality, taxpayer income and sanctions partially have a positive and significant effect on taxpayer compliance in TTU Regency. Furthermore, the calculated F value of 22,093 shows that simultaneously the independent variables in this study have a very significant influence on taxpayer compliance. The regression model obtained is in the form of the following equation:  $Y = -2.050 + 0.160 + 0.250 + 0.254 + 0.157 + 0.295$

The calculation results that show a positive value in each of the independent variables above have an understanding that every local government effort to increase taxpayer awareness, taxpayer knowledge, service quality, taxpayer income and tax sanctions will also increase the level of taxpayer compliance in paying vehicle tax. The results of this study also support research conducted by Chandra & Sandra, (2020) as well as research conducted by Brata et al., (2017).

### Process Hierarchy Analysis (AHP)

Formulation of a strategy to increase compliance with motorized vehicle taxpayers in TTU Regency using Process Hierarchy Analysis (AHP). Based on the results of data analysis using multiple regression analysis approach, it is known that the most dominant factor and significantly positive influence on taxpayer compliance is the awareness of the taxpayers themselves.

In general, the potential for revenue from Regional Original Revenue in the Province of NTT can be said to be very dependent on revenue from the tax sector, and the Motor Vehicle Tax is no exception. Realizing that TTU Regency is one of the regencies within the autonomous region of NTT Province with a fairly high percentage contribution to the poverty rate, it is hoped that regional revenues to finance development needs can be sourced from motor vehicle tax contributions.

The large role of the TTU Regency motor vehicle tax contribution submitted to the NTT Province will be returned to the TTU Regency through the Provincial Transfer Fund mechanism, so that the value of development financing confirmed through the structure of the TTU Regency Regional Revenue and Expenditure Budget (APBD) is in line with the tax contributions provided. However, the facts found that in the last 4 years the realization of motor vehicle tax revenues is still very far from the specified target. It was noted that in 2020 there were 50.95 percent or equivalent to 22,281 of a total of 32,162 motor vehicle taxpayers who did not pay their taxes. As a result, if the estimated regional loss is calculated, it is estimated to be approximately Rp. 11,258,210,523 which are not included in the NTT Provincial Original Revenue treasury.

The value of regional losses lost due to the negligence of motorized vehicle taxpayers in fulfilling their obligations also has very real implications not only for the amount of PAD revenue in the NTT Province, but for the TTU Regency Regional Government it is considered to have failed in building public awareness in fulfilling their tax obligations. This is a big loss because as one of the provinces that is still relatively poor, and also the location of TTU Regency which is right on the tip of Timor Island and directly borders with RDTL (Timor Leste), of course it really needs various regional infrastructure development programs in order to

improve welfare. Public. One of the sources of financing for the development budget is motor vehicle tax contributions.

In the Process Hierarchy Analysis (AHP), a hierarchical structure is arranged based on the focus of the goals to be achieved based on a series of criteria determination, analysis of constraints and also several alternative priority policies that can be taken.(Setiyadi et al., 2018). The following is a picture of the Process Hierarchy Structure in an effort to improve Motor Vehicle Taxpayer Compliance in TTU Regency.

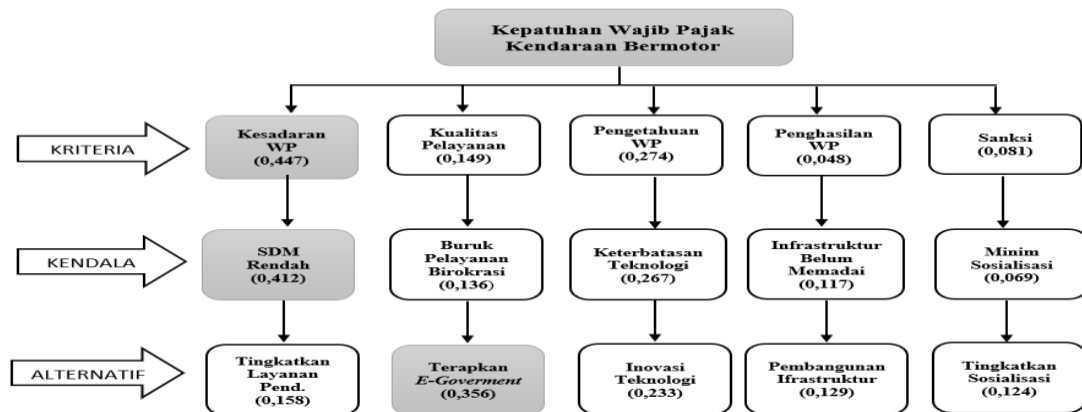


Figure 3. Hierarchical Structure of Motor Vehicle Taxpayer Compliance Improvement Process In TTU District

Source: Processed Results of Primary Data in 2021

**Policy Priority Determination**

The calculation of the comparison of criteria elements in order to realize the goal of increasing motor vehicle taxpayer compliance in TTU Regency is divided into 5 main criteria. The criteria in this analysis are no different from the independent variables used in the regression analysis, namely taxpayer awareness, service quality, taxpayer knowledge, income and sanctions imposed on motorized vehicle taxpayers.

**The Role of Criteria in Efforts to Improve Motor Vehicle Taxpayer Compliance in TTU Regency.**

Based on the results of the comparison of factors that are important elements or criteria in realizing motor vehicle taxpayer compliance in TTU Regency, it was found that the taxpayer awareness criteria had the highest value of 0.447, then followed by the taxpayer knowledge criteria of 0.274, service quality with a weight value of 0.149, then the sanction criteria is 0.081 and the last is the income criteria for taxpayers with a weighted value of 0.048.

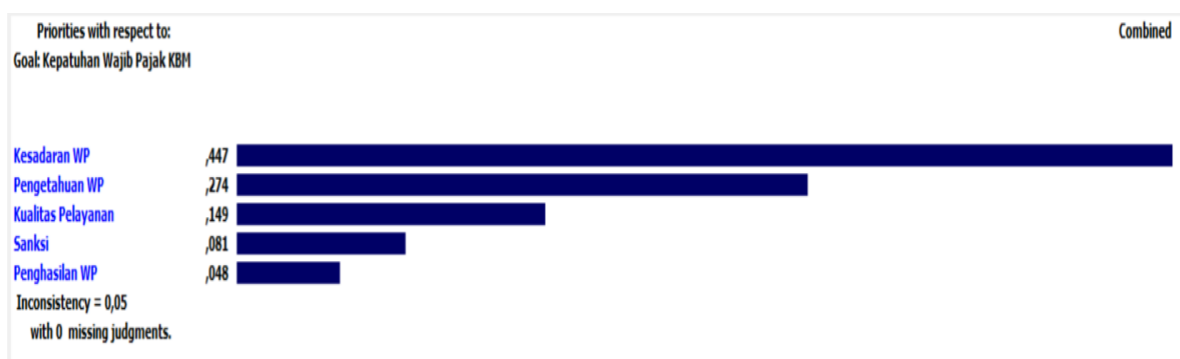


Figure 4. Determination of Constraint Analysis and Priority Weight

Source: Processed Results of Primary Data in 2021

The taxpayer awareness criterion is considered the most important criterion compared to the other four criteria because this element is the embodiment of obedience accompanied by understanding, belief and critical reasoning about the importance of the function and role of taxes and all the impacts in it. Without having a conscious attitude that exists in every individual, even if someone has high income or advantages on other attributes, it will still not affect a person's compliance in paying taxes. The low revenue from the motor vehicle tax sector in TTU Regency in the last 5 years with a large percentage that does not exceed 50 percent,

is a clear illustration of the poor level of awareness of taxpayers. The results of other research conducted by (Rianty et al., 2020) revealed that taxpayer awareness has a real and positive effect on taxpayer compliance.

Departing from this condition, what needs to be done by the TTU Regency Government is to identify various constraining factors that cause low awareness of taxpayers in complying with all forms of applicable tax rules. It is almost certain that the lack of awareness of motorized vehicle taxpayers can be transmitted to the obligation to pay other types of taxes. If this continues and is considered not to be a serious problem, this area will continue to suffer and experience backwardness in various aspects of development.

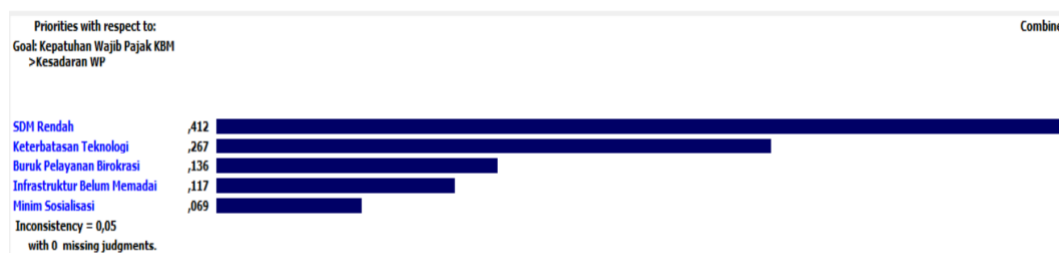
**Table 11.** Determination of Strategy from Priority Criteria to Realize WP KBm Compliance

No	Criteria	Score	Priority
1	Taxpayer Awareness	0.447	1
2	Taxpayer Knowledge	0.274	2
3	Service quality	0.149	3
4	Penalty	0.081	4
5	Taxpayer's Income	0.048	5

Source: Processed Results of Primary Data in 2021

### Alternative Analysis of Obstacle Factors in Efforts to Improve Taxpayer Compliance in TTU District

In this analysis, the goal to be obtained is that the local government of TTU Regency can find out where the obstacles and weaknesses are which are important factors that cause low compliance of motor vehicle taxpayers. From the results of the analysis using Process Hierarchy Analysis, it was found that the constraint factor which was considered very important and had an impact on the low compliance of motorized vehicle taxpayers, the order of priority was the low capacity factor of Human Resources with a weighted value of 0.412 followed by technological limitations with a weighted value of 0.267, the bad factor of bureaucratic service with a weighted value of 0.136, followed by the inadequate infrastructure factor with a weighted value of 0.



**Figure 5.** Analysis of Determination of Obstacle Factors in Efforts to Increase Motor Vehicle Taxpayer Compliance in TTU Regency

Source: Processed Results of Primary Data in 2021

The biggest obstacle in improving the compliance of motor vehicle taxpayers in TTU Regency is caused by the low quality of human resources. It must be admitted that the average taxpayer in TTU Regency has a low level of education. The livelihoods of most taxpayers only work in the informal sector such as motorcycle taxis, bricklayers, carpenters and others. Their income is only just to meet the needs of daily life. Seeing this condition, through the relevant technical agencies, it is necessary to think about how to build a human resource management system in order to increase understanding, skills and also expertise in order to help improve motor vehicle taxpayer compliance. The orientation of improving the quality of human resources is not only directed at taxpayers but also comes from the capacity and integrity of quality taxpayers in providing services to all taxpayers. The results of research conducted by Darmayasa et al., (2016) revealed that there is a positive and significant effect between human resource management and the level of compliance of individual taxpayers in North Badung.

**Table 12.** Strategy Determination of Priority Constraints

No	Constraint	Score	Priority
1	Low HR	0.412	1
2	Technology Limitations	0.267	2
3	Bad Service Bureaucracy	0.136	3
4	Insufficient Infrastructure	0.117	4
5	Lack of Socialization	0.069	5

Source: Processed Results of Primary Data in 2021

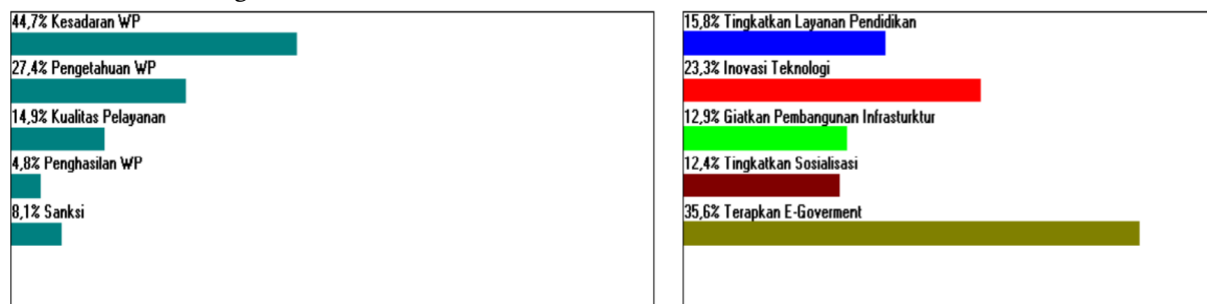
### The Role of Strategy in Efforts to Improve Motor Vehicle Taxpayer Compliance in TTU District

In Law No. 25 of 2009 which regulates public services, all Regional Work Units (SKPD) or institutions that are legal entities according to their duties, functions and roles can maximally provide quality public services to the beneficiary community. The orientation of public services should be more directed to the community, not to the center of power through the role of government institutions.

Realizing the importance of the quality of public services in improving the compliance of motorized vehicle taxpayers, the relevant technical agencies through the UPT SAMSAT Office of TTU Regency which is the representative of the SAMSAT office from the NTT Province need to implement quality service standards in increasing the electronic-based motor vehicle tax revenue sector. . This is an important part of efforts to achieve optimization of government bureaucratic services. One way is to apply the principles of E-Government in order to be able to realize Good and Clean Government.

In the current era of digitalization, people are increasingly facilitated by various services, not only in the service and trade sectors but also in the Education, Banking, Private sector, and even Government Institutions based on Information Technology. The presence of an increasingly modern information system along with the times, makes it easier for people to access information and transactions. In addition, with technology-based services, government bureaucratic services are increasingly becoming more effective and efficient. The results of research conducted by Ayu et al., (2017) revealed that one part of the implementation of Electronic Government is Corporate Government which has a very influential role in overcoming taxpayer avoidance in Indonesia.

The results of the research through the study of Process Hierarchy Analysis found that the most important element in determining policy priorities in an effort to improve motor vehicle taxpayer compliance is the application of E-Government with a weight value of 0.356. Then followed by the alternative component of technological innovation policy with a weighted value of 0.233. Next, increase education services with a score of 0.158, followed by the component of intensify infrastructure development with a value of 0.129 and in the last position is the component of increasing socialization with a value of 0.124. The results of the processed data can be seen in Figure 5 below.



**Figure 6.** Analysis of Strategy Determination in Efforts to Increase Motor Vehicle Taxpayer Compliance in TTU Regency

Source: Processed Results of Primary Data in 2021

Several important priority points that can be implemented in an effort to improve motor vehicle tax compliance in TTU Regency include: First; The application of E-Government in strengthening motor vehicle tax revenues. This is an important part of the tax revenue intensification program. Breakthrough steps that can be taken include: creating an application that can be used by all taxpayers by relying on Android-based Smart Phones or other electronic media such as laptops or PCs(Laipaka, 2018). This website-based application provided by the government, for example, is the E-Samsat Application(Dewi & Lakshmi, 2019), Go-Tax Application(Ultimate & Setiyawati, 2020), or by implementing an Accounting Information System to facilitate monitoring, recording and also the effectiveness of motor vehicle tax collection(Siti et al., 2019). According to Nalle et al., (2021) Implementing a tax revenue system using an online-based application can certainly make it very easy for people to pay taxes without having to worry about the complexity of complicated bureaucratic services, resulting in long queues.

Second: Technology Innovation. The technological innovation needed in relation to increasing motor vehicle taxpayer compliance is the strengthening of the database. The intended database is how to take an inventory of all motorized vehicles registered as taxpayers. By implementing technological innovation, for example, by implementing e-filling(Marlina et al., 2017) This will make it easier for the government to increase the productivity of tax revenue. By implementing e-filling, taxpayers will be given access to tax services in real time so that on the other hand the control function of the government can be carried out more efficiently and effectively.

Third; Improve Education Services. A person's educational background also influences taxpayer compliance. By looking at the high percentage of motorized vehicle taxpayers in TTU Regency who do not complete their obligations in paying taxes, it is possible that one of the main causes is the low level of education. Therefore, it is imperative that the relevant technical offices continue to disseminate information on the understanding and importance of taxes for regional development. The government is also required to re-implement the 12-year compulsory education program and also provide subsidies in the education sector in the form of scholarship programs for underprivileged students or students.

Fourth; Infrastructure Development. The poor regional infrastructure in TTU Regency is allegedly one of the factors causing the low level of motor vehicle tax compliance. There is a positive linearity relationship between adequate infrastructure and tax revenue. People will be obedient in paying taxes if the government is able to provide adequate infrastructure (Setiani, 2014). Realizing this, the local government should start improving road access to remote villages. Given that geographically TTU Regency is directly adjacent to the State of Timor Leste. As the front porch of the Republic of Indonesia, adequate infrastructure should be an important capital in nation building.

Fifth; Increase Socialization. By continuing to disseminate information to the taxpayer community, it will also increase taxpayer understanding and compliance (Zelmiyanti & Amalia, 2020). By conducting an appropriate and sustainable programmatic socialization in the annual agenda, it is believed that it will be able to increase tax sector revenues. So far, the TTU Regency government, through the related technical services, together with the Police, has only carried out fines and legal action against motorized vehicle taxpayers who are negligent. The orientation of the authorities is more directed at prosecution, not to the realm of prevention with the existence of humane socialization to the taxpayer community. This seems less effective due to the fact that the motor vehicle tax revenue sector continues to decline.

## Conclusions

Based on some of the descriptions above, there are several important things that can be concluded, including: (i) taxpayer awareness, service quality, taxpayer income and sanctions partially have a positive and significant effect on taxpayer compliance in TTU Regency. (ii) Based on the results of the Hierarchy Process Analysis, it is known that the most dominant and influential variable on taxpayer compliance is the taxpayer awareness variable. (iii). The biggest obstacle in increasing the compliance of motor vehicle taxpayers in TTU Regency is caused by the low quality of human resources. (iv) The most important element in determining policy priorities in an effort to improve motor vehicle taxpayer compliance is the implementation of E-Government.

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