

The Role of Progressive Tax, Tax Sanctions, Tax Amnesty, and Mobile Samsat in Increasing Vehicle Taxpayer Compliance

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Abstract

Motor Vehicle Tax (PKB) is a major source of Regional Original Income (PAD) that contributes significantly to supporting regional development. Bogor Regency, with its high growth rate of motorized vehicles, faces serious challenges in improving motor vehicle taxpayer compliance. To address this, the local government has implemented various policies, including progressive taxes, tax sanctions, tax amnesty programs, and mobile vehicle tax office services. This study aims to analyze the effect of progressive taxes, tax sanctions, motor vehicle tax amnesty programs, and mobile vehicle tax office services on motor vehicle taxpayer compliance in Bogor Regency. The research method used is quantitative with a multiple linear regression approach. Primary data were obtained through questionnaires distributed to motor vehicle taxpayers in Bogor Regency, while secondary data were obtained from documentation from relevant agencies. The results show that tax sanctions and mobile vehicle tax office variables have a positive and significant effect on motor vehicle taxpayer compliance. Conversely, progressive taxes and tax amnesty programs do not have a significant effect on the level of compliance. These findings indicate that the existence of strict sanctions and easy access to tax services through mobile vehicle tax office services are more effective in encouraging taxpayer compliance than the application of progressive rates or incentives in the form of fine waivers. The implication of this research is the need to strengthen public service policies that are oriented towards convenience, proximity, and legal certainty, so that taxpayer compliance can be increased sustainably and provide optimal contributions to the Regional Original Income of Bogor Regency.

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INTRODUCTION

Tax compliance reflects taxpayer behavior in exercising all of their tax rights and obligations in accordance with applicable tax laws. A high level of compliance plays a crucial role in a country's tax system because it can encourage the optimization of state revenue from the tax sector and ensure the availability of adequate fiscal resources to support national development and various government programs that will contribute to

improving public welfare and accelerating economic growth. (Manjero & Markonah, 2022).

The high economic activity in Bogor Regency, one of the economic centers in West Java, encourages people to own motorized vehicles to support their daily activities. This condition also contributes to the increasing number of motorized vehicle ownership in Bogor Regency, which is consistent with data from the West Java Provincial Statistics Agency. This increase in vehicle numbers is driven by the high level of community mobility and the need to move from one location to another, making Ranmor a very essential mode of transportation (Haryanti & Wijaya, 2019).

Based on data obtained from the West Java Regional Revenue Agency (Bapenda) website (2025), the number of motorized vehicles in Bogor Regency continues to increase from 2021 to 2024. In 2021, it was recorded at 1,641,603 units, then increased to 1,666,859 units in 2022, 1,730,167 units in 2023, and reached 1,763,241 units in 2024. This increase shows a growing trend in the number of motorized vehicles along with increasing mobility and public transportation needs.

However, the increase in the number of motorized vehicles is not in line with the number of motorized vehicles that do not pay taxes. This creates a problem: the number of people who do not pay motor vehicle taxes continues to increase every year, even though the number of motorized vehicles also shows a significant upward trend from year to year. This is evident from data obtained from the West Java Regional Revenue Agency (Bapenda) website (2025), the number of motorized vehicles that did not pay taxes in the 2021–2024 period fluctuated. In 2021, 542,153 vehicles were recorded as not paying taxes, which then decreased to 535,871 units in 2022. However, the following year, the figure rose again to 553,526 units in 2023 and continued to rise to 556,250 units in 2024.

According to Maulana & Septiani (2022), motor vehicle tax is included in the category of regional taxes that contribute the largest proportion to regional revenue (PAD). As is known, taxes serve as a primary source of state revenue and are a crucial component in supporting national development, which aims to create justice and social welfare. The issue of tax compliance levels is a strategic challenge faced by various countries worldwide.

Taxpayer compliance in paying motor vehicle tax is very important because it plays a direct role in increasing regional income, which will be used to finance development in the region. (Zhafira & Diah, 2022) Development in each district/city is partially funded by motor vehicle tax revenue. Therefore, efforts to optimize tax collection are necessary. Tax revenue will increase if taxpayers comply with their motor vehicle tax payment obligations (Aprilianti, 2021).

The government is attempting to curb the growth of motorized vehicles by implementing a progressive tax. The application of progressive rates in the tax system is expected to curb the consumer behavior of motorized vehicle taxpayers when purchasing vehicles. According to Manurung et al. (2022), this is because the progressive tax system sets increasing rates based on the number of vehicles owned by a taxpayer. From the second vehicle ownership onward, the motorized vehicle tax rate imposed will be higher, thus encouraging taxpayers to reconsider their plans to acquire more vehicles. Tax sanctions are also believed to be one element that impacts taxpayer compliance. The Implementation of tax sanctions aims to raise awareness of motorized vehicle taxpayers in fulfilling their tax obligations in a timely manner and in accordance with regulations (Zhafira & Diah, 2022).

The tax amnesty program was launched as a strategy to encourage increased awareness among motor vehicle (RV) taxpayers in fulfilling their tax obligations.

Through this policy, the government provides relief from tax arrears on motor vehicles. Generally, amnesty includes the elimination of administrative fines, so that owners are only required to pay the principal motor vehicle tax, as stated by Rahayu & Biattant (2022). Another variable contributing to the level of motor vehicle tax compliance is service quality. This service refers to the form of assistance provided by tax officials (fiscus) to taxpayers in order to meet their needs, namely the implementation of mobile vehicle tax office (Samsat). The existence of the mobile vehicle tax office (Samsat) program is believed to influence the public's enthusiasm or desire to immediately fulfill their obligations as taxpayers (Abdi & Faisol, 2023).

Several studies, such as those conducted by NPI Rahayu & Kustina (2019) and Dewi & Laksmi (2019), show that progressive tax has a positive effect on motor vehicle taxpayer compliance, and research by Sinulingga et al. (2018) shows that progressive tax has a negative and insignificant effect on motor vehicle taxpayer compliance.

In terms of tax sanctions, research conducted by Zhafira & Diah (2022); Juliantari et al. (2021); and Sista (2019) found that tax sanctions have a positive effect on motor vehicle taxpayer compliance, and research conducted by Hidayat & Maulana (2022) found that tax sanctions have a positive and significant effect on motor vehicle taxpayer compliance. Meanwhile, research by Rizal (2019) and Maulana & Septiani (2022) found that tax sanctions do not have a significant effect on motor vehicle taxpayer compliance, and research by Sari Agustin & Eka Putra (2019) and Virgiawati et al. (2019) in their research found that tax sanctions are not significant for motor vehicle taxpayer compliance.

Regarding motor vehicle tax amnesty, research by Yulianto & Rahayu (2022) found that motor vehicle tax amnesty had a significant positive effect on taxpayer compliance in paying motor vehicle tax, and research by Purnaman et al. (2023) found that motor vehicle tax amnesty had a positive effect on motor vehicle taxpayer compliance. Furthermore, research conducted by Abdi & Faisol (2023), Ammy (2023), and Darmakanti & Febriyanti (2021) found that motor vehicle tax amnesty had a significant effect on motor vehicle taxpayer compliance. Meanwhile, research by Dongoran et al. (2022) found that motor vehicle tax amnesty had no significant effect on motor vehicle taxpayer compliance.

Regarding Mobile Samsat, research conducted by Abdi & Faisol (2023) and Kristanti (2022) found that Mobile Samsat significantly influences motor vehicle taxpayer compliance, and research by Apriani et al. (2019), Sofa & Ardianingsih (2024), Haryanti & Wijaya (2019), Ramdani (2018), and Purnaman et al. (2023) found that Mobile Samsat positively influences motor vehicle taxpayer compliance. Meanwhile, research by Dongoran et al. (2022) and Maulana & Septiani (2022) found that Mobile Samsat does not significantly influence motor vehicle taxpayer compliance.

LITERATURE REVIEW

Tax compliance is a crucial element in ensuring optimal state revenue and reflects taxpayers' responsibility for development. Taxpayers' decisions in fulfilling their tax obligations depend heavily on their understanding and assessment of applicable regulations and provisions. The level of compliance is influenced not only by technical factors, such as tax knowledge, but also by non-technical factors related to individual characteristics and their environment. In this study, the factors considered to influence taxpayer compliance are progressive tax, tax sanctions, motor vehicle tax amnesty, and mobile vehicle tax offices (Samsat).

2.1 Theory of Planned Behavior

According to Ajzen (1991) and Purwanto et al. (2022), the Theory of Planned Behavior explains that individual behavior can be influenced by intention. The Theory of Planned Behavior is based on the assumption that humans use available information before taking an action. Before deciding whether or not to take an action, an individual will consider the results or consequences that arise if the individual does it. It is also explained that a person's behavior can be formed because of three things, namely 1) attitude (*attitude towards the behavior*), namely attitude towards behavior is determined by beliefs about the consequences of a behavior or can be said to be behavioral beliefs; 2) Subjective norm, namely an individual's perception of the expectations of influential people in his life regarding whether or not to take an action; and 3) Perceived behavioral control, namely an individual's belief regarding the availability of resources in the form of equipment, compatibility, competence, and opportunities that support and hinder behavior (Purwanto et al., 2022:15).

The Theory of Planned Behavior is relevant to this research because taxpayer compliance or non-compliance is influenced by intentions formed from beliefs about the benefits, consequences, and convenience of a policy. Progressive taxation is considered fair and will encourage compliance intentions based on economic capacity, while tax sanctions create the belief that non-compliance will be detrimental, thus fostering compliance. Tax amnesty programs provide the opportunity to pay taxes without fines, fostering a positive attitude toward utilizing the policy. Mobile vehicle tax offices, meanwhile, increase perceptions of convenience and accessibility, thereby strengthening taxpayers' intentions to pay their motor vehicle taxes on time. (Jumaidi et al., 2023).

2.2 Compliance Theory

In general, compliance is defined as behavior that demonstrates obedience and submission to certain rules or teachings. Compliance can also be interpreted as a change in behavior from initially violating the rules to behavior that is appropriate and complies with applicable provisions (Sista, 2019). According to Tyler in Saleh (2004), there are two perspectives in the sociological literature regarding compliance with the law: the instrumental and the normative perspectives.

Compliance theory explains that individual behavior in fulfilling tax obligations is influenced by perceptions of benefits, risks, and policy fairness. In the context of motor vehicle tax in Bogor Regency, progressive taxation is expected to encourage compliance through controlling vehicle ownership, tax sanctions provide a deterrent effect, tax amnesty programs provide incentives to pay arrears, and the mobile vehicle tax office (Samsat) facilitates access to payments. This shows that taxpayer compliance is not only determined by coercive regulations, but also by ease of service and positive perceptions of government policies Dewi & Laksmi (2019).

2.3 Taxpayer Compliance

Tax compliance according to Law Number 28 of 2007 concerning General Provisions and Tax Procedures (2007), Article 17 C (Paragraph 2) is timely in submitting notification letters, having no tax arrears, having financial statements audited by a public accounting firm with an unqualified opinion for three consecutive years and never having been convicted of a crime in the tax sector. According to (Manjero & Markonah, 2022) a compliant taxpayer is every action in fulfilling his tax obligations in accordance with the provisions of the tax laws and regulations applicable in a country. Basic compliance with the fulfillment of reporting and payment obligations by taxpayers is one sign of the effectiveness of the tax policy being implemented. According to Sari

Agustin & Eka Putra (2019) tax payment compliance is a behavior that shows that a taxpayer has never violated tax regulations and is able to carry out his tax rights and obligations systematically in accordance with the relevant tax provisions and regulations.

2.4 Progressive Tax

According to Gunadi et al. (2024: 5) progressive tax is defined as a rate whose percentage increases as the taxable base increases. It is also known as a tiered tax rate, following the amount of the DPP that occurs. Law No. 28 of 2009 concerning Regional Taxes and Regional Levies: the Private Motor Vehicle Tax rate is imposed progressively, namely, for the first motor vehicle ownership of 1-2%, and for the second and subsequent motor vehicle ownership, the lowest is 2% and the highest is 10%. In research by (Manurung et al., 2022) it is explained that progressive tax is a tax imposed for the second and subsequent ownership, which is applied to private vehicles, both two-wheeled or three-wheeled and four-wheeled, with the same owner's name, residential address, and type of vehicle.

2.5 Tax Penalties

Tax sanctions serve as a guarantee that the provisions of tax laws and regulations (tax norms) are complied with by taxpayers. In other words, these sanctions also serve as a preventive tool to avoid violations of tax regulations (Mardiasmo, 2016: 62). According to Ishak et al. (2025: 127), tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with or obeyed, in addition to being a deterrent so that taxpayers do not violate tax norms. Based on Law Number 28 of 2007 concerning General Provisions and Tax Procedures as explained by Resmi (2016: 66), tax sanctions consist of two types, namely administrative sanctions and criminal sanctions. Administrative sanctions are a form of compensation for state losses in the form of fines, interest, or increases, while criminal sanctions are punishments given for violations of provisions in tax regulations, especially those regulated in general provisions and tax procedures (Virgiawati et al., 2019).

2.6 Motor Vehicle Tax Amnesty

The elimination of administrative sanctions for motor vehicle tax is one of the government's initiatives to increase regional tax revenue, as stated in the Decree of the Governor of West Java Number: 970/Kep.154-Bapenda/2025 concerning the Elimination of Principal Arrears and Fines for Motor Vehicle Tax. According to Tsaniyah et al. (2025), vehicle tax amnesty is a program for amnesty or elimination of tax fines imposed on motor vehicle owners, including cars. This program aims to remind, raise awareness, and discipline taxpayers who have been in arrears in paying vehicle tax for a certain period through a mechanism for eliminating administrative sanctions in the form of late fines, eliminating arrears, and exemption from SWDKLLJ fines for past years. The elimination of administrative sanctions for motor vehicle tax is an act of revoking or eliminating fines imposed due to late payment of vehicle tax. The public generally knows this policy as Motor Vehicle Tax Amnesty. This policy is officially announced by the governor and is implemented for a certain period, namely approximately three months, and applies to all motor vehicle taxpayers in a province (Ammy, 2023).

2.7 Mobile Samsat

The government has launched a tax payment service, one of which is the mobile Samsat system, which allows vehicle registration (STNK) validation and motor vehicle

tax payments without having to exit the vehicle. This service makes it easier for motor vehicle taxpayers to pay their taxes (Aeni & Budyastuti, 2024).

Mobile Samsat services are carried out through Mobile Samsat Buses, which aim to bring services closer and easier to the public, especially those who have a high level of busyness, because they feel short of time when coming to the Joint Samsat Office to take care of it; then with the Mobile Samsat Bus, taxpayers will be greatly helped to shorten the time in processing STNK Validation/Motor Vehicle Tax Payments. Public services provided by Mobile Samsat are one of the public services that are administrative in nature in order to fulfill the needs of the community (Ramdani, 2018).

2.8 The effect of progressive tax on motor vehicle taxpayer compliance

Progressive taxation is based on the belief that those with higher incomes should pay more. For taxpayers whose income exceeds the threshold, the new tax rate is higher than the previous one. This also aligns with research by Dewi & Laksmi (2019), which states that progressive taxation has a positive effect on taxpayer compliance. This progressive taxation results in an increase in the nominal tax amount paid by taxpayers.

H1: Progressive tax has a positive effect on taxpayer compliance.

2.9 The influence of tax sanctions on motor vehicle taxpayer compliance

The imposition of strict sanctions on taxpayers can encourage them to report their income honestly and in accordance with regulations. The more severe the sanctions imposed, the higher the level of taxpayer compliance. This positive relationship indicates that increasing the level or severity of sanctions will be followed by increased compliance. This also aligns with research conducted by Hidayat & Maulana (2022) and Zhafira & Diah (2022), which found that tax sanctions have a significant positive effect on motor vehicle taxpayer compliance.

H2: Tax sanctions have a positive effect on taxpayer compliance.

2.10 The impact of motor vehicle tax amnesty on motor vehicle taxpayer compliance

Vehicle tax amnesty is a measure taken by a country to encourage taxpayers who are late in paying their taxes. This tax amnesty waives fines imposed due to tax arrears. The elimination of tax penalties from this program can increase public enthusiasm for paying taxes and improve taxpayer compliance. This is consistent with research conducted by Abdi & Faisol (2023) and Ammy (2023) that found that the motor vehicle tax amnesty program has a significant impact on taxpayer compliance.

H3: Motor vehicle tax amnesty has a positive effect on taxpayer compliance.

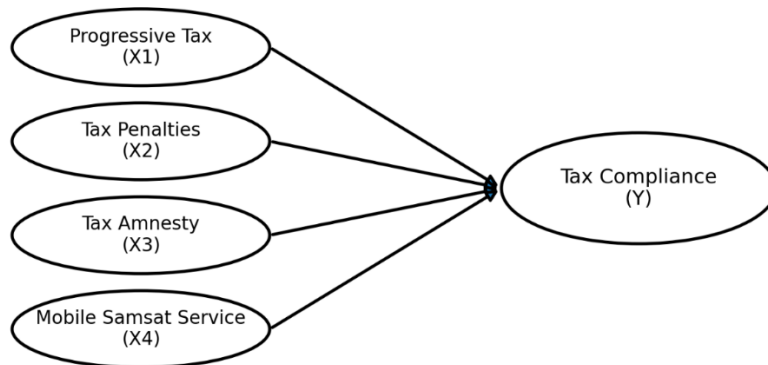
2.11 The influence of mobile vehicle tax office on motor vehicle taxpayer compliance

Mobile Samsat (Vehicle Registration Certificate) is a service that includes vehicle registration (STNK) validation, vehicle tax (PKB) payments, and Jasa Raharja insurance payments, all of which operate using motorized vehicles that operate from one location to another on a scheduled basis. This mobile Samsat program facilitates taxpayers in paying their taxes by having officers visit areas far from the central Samsat, eliminating the need for people to travel long distances to pay their taxes. This can increase taxpayer interest and compliance in paying motor vehicle taxes. This is in line with research conducted by Haryanti & Wijaya (2019), Sofa & Ardianingsih (2024), and Apriani et al. (2019), which states that Mobile Samsat has a positive effect on motor vehicle taxpayer

compliance.

H4: Mobile Samsat has a positive effect on taxpayer compliance.

Figure 1. Framework of Thought



RESEARCH METHODS

In compiling this research, the method used is a quantitative method. To describe and test predetermined hypotheses, a quantitative method can be defined as a systematic investigation of a phenomenon by collecting measurable data using statistical, mathematical, or computational techniques. The type of research used by the author is causal research. According to Abdullah et al. (2023), causal research is used in evaluations to determine the possibility of cause-and-effect relationships. The use of this type of causal research aims to determine the effect of progressive taxes, tax sanctions, motor vehicle tax exemptions, and mobile vehicle tax offices (Samsat) on taxpayer compliance.

The dependent variable, or bound variable, is a variable that is influenced by the independent variable; the dependent variable is the result of the independent variable. In this study, tax compliance is the dependent variable that can influence several existing independent variables. According to Abdullah et al (2023), tax compliance refers to the willingness and ability of taxpayers to submit to and comply with applicable tax laws and regulations, report income, and pay taxes correctly and on time. The indicators used for measurement are: 1) Paying motor vehicle tax on time; 2) Never being in arrears on motor vehicle tax; 3) Routinely checking the validity period of vehicle tax; 4) Keeping proof of tax payment; and 5) Believing that tax compliance contributes to regional development (Zhafira & Diah, 2022).

An independent variable is a variable that causes or has the theoretical possibility of impacting another variable. In this study, the independent variables are:

1) Progressive Tax

Progressive tax is a motor vehicle tax for second and subsequent ownership that is applied to private vehicles, both two-wheeled, three-wheeled, and four-wheeled, with the same owner's name, residential address, and vehicle type. The indicators used for measurement are: 1) Having an understanding that progressive tax is imposed if you own more than one vehicle; 2) Whether the progressive tax rate is fair; 3) Ease of accessing information about progressive tax; 4) Progressive tax is used as a consideration when purchasing a new vehicle; 5) Progressive tax encourages registering vehicles in someone else's name (Manurung et al., 2022).

2) Tax Sanctions

Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be followed/complied with/adhered to. The indicators used for measurement are 1) taxpayers are aware of the existence of fines or sanctions for late payment; 2) the amount of the sanction is considered burdensome for those who pay; 3) the taxpayer has ever paid a late payment fine; 4) tax sanctions make taxpayers pay more attention to timely tax payments; and 5) strict sanctions can encourage tax compliance (Abdi & Faisol, 2023).

3) Motor Vehicle Tax Amnesty

Vehicle tax amnesty is a program that forgives or eliminates tax fines imposed on motor vehicle owners, including cars. The indicators used for measurement are: 1) Taxpayers are aware of the information regarding the motor vehicle tax amnesty program; 2) The amnesty program is considered to ease the burden; 3) Information regarding the motor vehicle tax amnesty program is clear and easy to understand; 4) Tax amnesty can encourage taxpayers to pay their tax obligations; 5) Is it necessary to carry out the amnesty program periodically? (Ammy, 2023).

4) Mobile Samsat

Mobile Samsat is a service that provides facilities such as STNK validation, Motor Vehicle Tax (PKB) payment, and Mandatory Road Traffic Accident Fund Contribution (SWDKLLJ) using operational vehicles that move from one location to another. The indicators used for measurement are 1) taxpayers are aware of the mobile Samsat service; 2) mobile Samsat schedules and locations are easily accessible; 3) taxpayers prefer mobile Samsat to Samsat offices; 4) mobile Samsat helps pay vehicle taxes; and 5) fast mobile Samsat services encourage diligent tax payments (Ramdani, 2018).

The population in this study is all registered motor vehicle taxpayers in Bogor Regency. As is known, the number of motor vehicles in Bogor Regency as of December 2024 was 1,763,241 vehicles. The research data used is primary data using a questionnaire distributed to motor vehicle taxpayer respondents in Bogor Regency. In this study, the researcher used a simple random sampling method for data collection. This simple random sampling method was chosen because the selection of sample members from the population was carried out randomly without paying attention to the strata in the population.

The sample selection criteria are as follows: first, respondents are motor vehicle taxpayers registered in Bogor Regency, so that the research object is truly relevant to the variables studied. Second, respondents were selected from motor vehicle owners who are still actively using and registered in the vehicle ownership data, so they can provide actual information regarding their tax obligations. Third, the selected respondents are taxpayers with a minimum age of 18 years or have a population identity (KTP), because at that age individuals are considered legally competent to carry out tax obligations. Finally, respondents are domiciled or own vehicles registered in Bogor Regency so that the research results can more focusedly reflect the characteristics of the research area.

This study uses a questionnaire adapted from previous studies. The questionnaire used in this study is a direct questionnaire, requiring respondents to tick the correct answer. The questionnaire consists of a list of questions that must be answered by respondents as a sample of the study. Respondents answer the questions using a five-point scale: Strongly Agree (SS); Agree (S); Undecided (RG); Disagree (TS); and Strongly Disagree (STS).

In this study, the data collected will be tested using the Multiple Linear Regression Analysis Method and analyzed using the SPSS (Statistical Package for Social Science)

version 24 program. The multiple linear regression analysis method is used to analyze the relationship between one dependent variable and two or more independent variables. In this analysis, the relationship between the independent variable and the dependent variable will be tested to see the extent to which the independent variable can influence the dependent variable.

RESULTS AND DISCUSSION

Results

The object of this research is taxpayers who have motor vehicles registered in the Joint Samsat Office in the Bogor Regency area. The data collection process is carried out using a questionnaire in the form of a Google Form and distributed online, which can be accessed via a link. Based on the results of research conducted on 100 participants, namely taxpayers who have motor vehicles in Bogor Regency. The result is able to understand the general description related to characteristics based on 1) Gender, with male gender as many as 62 participants (62%) and female gender as many as 38 participants (38%); 2) Age of respondents, with respondents aged 17 to 25 years as many as 57 participants (57%), 26 to 35 years as many as 32 participants (32%), 36 to 45 years as many as 7 participants (7%), 46 to 55 years as many as 4%) and >55 years as many as 0 participants (0%); 3) Type of work, the type of work of private employees as many as 70 participants (70%), students as many as 13 participants (13%), entrepreneurs as many as 3 participants (3%) and others as many as 14 participants (14%); and 4) Residential area of respondents, with residential area of Citeureup as many as 39 participants (39%), Cibinong as many as 26 participants (26%), Gunung Putri as many as 12 participants (12%), Cileungsi as many as 8%), Bojong Gede as many as 9 participants (9%), Parung as many as 4%, Sukaraja as many as 1% and Leuwiliang as many as 1% participants (1%).

Descriptive Statistical Analysis

Based on the results of the descriptive analysis of 100 respondents, it can be concluded that the level of motor vehicle taxpayer compliance is in the high category with a mean value of 4.05 and a low standard deviation (0.727). This indicates that the majority of respondents already have good awareness and behavior in fulfilling their tax obligations. Factors that influence compliance have varying contributions, including progressive tax (mean 3.54), which is perceived quite differently by taxpayers; tax sanctions (mean 3.81), which are considered quite effective in encouraging compliance; tax amnesty programs (mean 4.04), which received a positive response and are considered to ease the burden on taxpayers; and Mobile Samsat services (mean 3.72), which are quite helpful although still need to be improved in accessibility and convenience.

Validity Test

Table 2. Validity Test Results

| Variable | Indicator | R Calculated | R Table | Statement |
|----------------------|-----------|--------------|---------|-----------|
| Progressive Tax (X1) | X1.1 | 0,568 | 0,1966 | Valid |
| | X1.2 | 0,647 | 0,1966 | Valid |
| | X1.3 | 0,689 | 0,1966 | Valid |
| | X1.4 | 0,451 | 0,1966 | Valid |
| | X1.5 | 0,749 | 0,1966 | Valid |

| Variable | Indicator | R Calculated | R Table | Statement |
|----------------------------|-----------|--------------|---------|-----------|
| Tax Sanctions (X2) | X1.6 | 0,685 | 0,1966 | Valid |
| | X2.1 | 0,609 | 0,1966 | Valid |
| | X2.2 | 0,669 | 0,1966 | Valid |
| | X2.3 | 0,256 | 0,1966 | Valid |
| | X2.4 | 0,681 | 0,1966 | Valid |
| | X2.5 | 0,514 | 0,1966 | Valid |
| Vehicle Tax Amnesty (X3) | X2.6 | 0,723 | 0,1966 | Valid |
| | X3.1 | 0,678 | 0,1966 | Valid |
| | X3.2 | 0,828 | 0,1966 | Valid |
| | X3.3 | 0,692 | 0,1966 | Valid |
| | X3.4 | 0,731 | 0,1966 | Valid |
| | X3.5 | 0,708 | 0,1966 | Valid |
| Mobile Samsat Service (X4) | X3.6 | 0,781 | 0,1966 | Valid |
| | X4.1 | 0,683 | 0,1966 | Valid |
| | X4.2 | 0,717 | 0,1966 | Valid |
| | X4.3 | 0,732 | 0,1966 | Valid |
| | X4.4 | 0,802 | 0,1966 | Valid |
| | X4.5 | 0,809 | 0,1966 | Valid |
| Taxpayer Compliance (Y) | X4.6 | 0,797 | 0,1966 | Valid |
| | Y.1 | 0,765 | 0,1966 | Valid |
| | Y.2 | 0,75 | 0,1966 | Valid |
| | Y.3 | 0,733 | 0,1966 | Valid |
| | Y.4 | 0,829 | 0,1966 | Valid |
| | Y.5 | 0,729 | 0,1966 | Valid |
| | Y.6 | 0,608 | 0,1966 | Valid |

Source: Research Questionnaire Data Processed with SPSS 24 (2025)

Based on the validity test results, all indicators of the research variables, namely Progressive Tax (X1), Tax Sanctions (X2), Motor Vehicle Tax Amnesty (X3), Mobile Samsat (X4), and Taxpayer Compliance (Y), have a calculated r value > r table (0.1966). This means that all statement items used in the questionnaire are declared valid and suitable for use in data collection. This high validity indicates that each indicator is able to measure the variable construct accurately, so that the resulting data is reliable.

Reliability Test

Table 3. Reliability Test Results

| Variable | Cronbach's Alpha | Number of Items | Interpretation |
|----------------------------|------------------|-----------------|----------------|
| Progressive Tax (X1) | 0.68 | 6 | Reliable |
| Tax Sanctions (X2) | 0.625 | 6 | Reliable |
| Vehicle Tax Amnesty (X3) | 0.835 | 6 | Reliable |
| Mobile Samsat Service (X4) | 0.853 | 6 | Reliable |
| Taxpayer Compliance (Y) | 0.823 | 6 | Reliable |

Source: Research Questionnaire Data Processed with SPSS 24 (2025)

Based on the results of the reliability test, all variables in the study used by the

researcher showed a Cronbach's Alpha value > 0.60 , so it can be concluded that all research instruments are declared reliable. This means that the items in each variable, namely Progressive Tax (X1), Tax Sanctions (X2), Motor Vehicle Tax Amnesty (X3), Mobile Samsat (X4), and Taxpayer Compliance (Y), have good internal consistency and can be used to measure variables consistently in the study.

Normality Test

Table 4. Normal Test Results

| One-Sample Kolmogorov-Smirnov Test | | |
|-----------------------------------------------------------------------------------------------------|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 100 |
| Normal Parameters | Mean | 0.0000000 |
| | Std. Deviation | 2.65162003 |
| Most Extreme Differences | Absolute | 0.107 |
| Most Extreme Differences | Positive | 0.077 |
| Most Extreme Differences | Negative | -0.107 |
| Test Statistic | | 0.107 |
| Asymp. Sig. (2-tailed) | | 0.063 |
| a. Test Distribution is Normal b. Calculated from data. c. Lilliefors Significance Correction | | |

Source: Research Questionnaire Data Processed with SPSS 24 (2025)

Based on the results of the normality test using the One-Sample Kolmogorov-Smirnov Test on unstandardized residuals, the Asymp. Sig. (2-tailed) value of 0.063 was obtained, which is greater than the significance level of 0.05. This indicates that the residuals in the regression model are normally distributed, so it can be concluded that the normality assumption is met. Thus, the regression analysis process can be continued because the model built meets one of the basic requirements of parametric statistical tests, namely residual data that is normally distributed. These results also confirm that the data obtained are quite representative and do not contain significant distribution deviation patterns.

Multicollinearity Test

Table 5. Multicollinearity Test Results

| Model | Coefficients | Collinetary Statistics | |
|-------|--------------------------------|------------------------|-------|
| | | Tolerance | VIF |
| 1 | Progressive Tax (X1) | 0,778 | 1,285 |
| | Tax Penalties (X2) | 0,747 | 1,339 |
| | Motor Vehicle Tax Amnesty (X3) | 0,892 | 1,122 |
| | Mobile Samsat (X4) | 0,906 | 1,104 |

a. Dependent Variable: Taxpayer Compliance (Y)

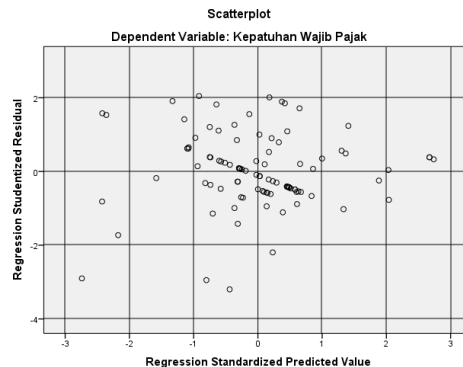
Source: Research Questionnaire Data Processed with SPSS 24 (2025)

Based on the test results, a tolerance value of >0.1 indicates no multicollinearity among the independent variables in the regression model. This indicates that all independent variables in this study do not experience multicollinearity issues; thus, the regression model is suitable for use, and the analysis results can be considered statistically

valid. The VIF value for each variable is also well below 10; thus, it can be concluded that there is no indication of multicollinearity among the independent variables in the regression model.

Heteroscedasticity Test

Figure 2. Results of Heteroscedasticity Test



Source: Research Questionnaire Data Processed with SPSS 24 (2025)

Based on the distribution pattern of the points on the graph, it can be seen that the points are randomly distributed around the zero horizontal line and do not form a specific pattern (e.g., a fan, parabola, or narrowing/opening pattern). A uniform distribution without a systematic pattern indicates that there is no heteroscedasticity symptom.

Coefficient of Determination Test (R²)

Table 6. Results of the Determination Coefficient Test (R²)

| Model Summary | | | | |
|---------------|-------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | 0,557 | 0,31 | 0,281 | 2,707 |

a. Predictors: (Constant), Mobile Samsat, Progressive Tax, Motor Vehicle Whitening, Tax Penalties

Source: Research Questionnaire Data Processed with SPSS 24 (2025)

Based on the adjusted R-squared value of 0.281, it can be concluded that approximately 28.1% of the variation in the dependent variable, namely taxpayer compliance, can be explained by the four independent variables used in the model, namely Mobile Samsat, progressive tax, motor vehicle amnesty, and tax sanctions. The value of 0.281 indicates that the model has a moderate level of accuracy in explaining the relationship between independent and dependent variables. However, 71.9% of the variation is still influenced by other factors outside this model.

Model Suitability Test or Goodness of Fit (F)

Table 7. Goodness of Fit (F) Test Results

| ANOVA | | | | | | |
|-------|------------|----------------|----|-------------|--------|--------|
| | Model | Sum of Squares | df | Mean Square | F | Sig |
| 1 | Regression | 312.512 | 4 | 78.128 | 10.663 | 0.0000 |
| | Residual | 696.078 | 95 | 7.327 | | |
| | Total | 1.008.590 | 99 | | | |

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Mobile Samsat, Progressive Tax, Motor Vehicle Amnesty, Tax Penalties

Source: Research Questionnaire Data Processed with SPSS 24 (2025)

Based on the ANOVA table above, the calculated F value is 10.663 with a significance (Sig.) of 0.000. This significance value is much smaller than 0.05, and the calculated F value is greater than the F_{table} , which means the overall regression model is significant. This means that the four independent variables, namely Mobile Samsat, Progressive Tax, Motor Vehicle Amnesty, and Tax Sanctions, simultaneously have a significant influence on the dependent variable, namely Taxpayer Compliance. The high F value and low significance indicate that the model used is quite good in explaining variations in taxpayer compliance based on the four variables.

Individual Parameter Test (t)

Table 8. Individual Parameter Test Results (t)

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|----------------------------|-----------------------------|------------|---------------------------|--------|-------|
| | B | Std. Error | Beta | | |
| (Constant) | 9.351 | 3.027 | | 3.089 | 0.003 |
| Progressive Tax (X1) | -0.055 | 0.090 | -0.059 | -0.607 | 0.546 |
| 1 Tax Sanctions (X2) | 0.338 | 0.116 | 0.286 | 2.902 | 0.005 |
| Vehicle Tax Amnesty (X3) | -0.021 | 0.088 | -0.022 | -0.241 | 0.810 |
| Mobile Samsat Service (X4) | 0.394 | 0.080 | 0.443 | 4.945 | 0.000 |

a. Dependent Variable: Taxpayer Compliance

Source: Research Questionnaire Data Processed with SPSS 24 (2025)

From the processed data, the following results were found:

- 1) The progressive tax variable has a calculated t value of -0.607, which is smaller than the t table value of 1.984, and a significance value of $0.546 > 0.05$. This indicates that progressive tax does not have a significant effect on taxpayer compliance.
- 2) The Tax Sanction variable has a calculated t value of 2.902, which is greater than the t table value of 1.984, with a significance value of $0.005 < 0.05$. Thus, tax sanctions have a positive and significant effect on taxpayer compliance.
- 3) The Motor Vehicle Amnesty variable has a calculated t-value of -0.241, which is smaller than the t-table value of 1.984, and a significance value of $0.810 > 0.05$. These results indicate that the motor vehicle amnesty program does not have a significant effect on taxpayer compliance.
- 4) The Mobile Samsat variable has a calculated t-value of 4.945, which is greater than the $t_{table} = 1.984$ with a significance value of $0.000 < 0.05$. This means that the mobile Samsat has a positive and significant effect on taxpayer compliance.

Discussion

The Effect of Progressive Tax (X1) on Motor Vehicle Taxpayer Compliance

Partial test results show that the Progressive Tax Variable has its own mark, t_{hitung} , of -0.607, smaller than t_{table} 1.984, with a mark significance of $0.546 > 0.05$. This means tax progressive No influence is significant to compliance with the tax. If reviewed from the perspective of the Theory of Planned Behavior, one of the main factors influencing intention to behave is the attitude toward the behavior. In this case this attitude must be taxed as policy; tax policy is very decisive as to whether they

will comply or not. If the policy is viewed as negative, unfair, or adding a burden to the economy, then they will form a negative attitude toward the behavior of paying taxes and their consequences. For obedience, consequences will decrease.

From the Compliance Theory perspective, in particular the normative approach, voluntary compliance will appear if the tax system is fair, transparent, and reasonable. When the progressive policy is communicated in a way that is good and bad, accompanied by transparency in the use of tax funds, then it is difficult for the public to bring up internal awareness to be obedient.

Influence Tax Sanctions (X2) Against Vehicle Tax Compliance Motorized

Partial test results show that the variable tax sanctions have a mark of t_{hitung} by 2,902, bigger than the t_{table} of 1.984, with a mark significance of $0.005 < 0.05$. This means sanctions are influential, positive, and significant to compliance with most taxes. Within the framework of the Theory of Planned Behavior, the effect from sanctions is related to perceived behavioral control, namely the individual's perception of their ability to control the consequences from actions taken. When someone feels that not paying tax will bring real negative consequences, then control behavior becomes stronger, and encouragement for obedience increases. From a corner Compliance Theory perspective, in particular the instrumental approach, sanctions are tools used for implant compliance through fear of punishment. Formed compliance from mechanism This called compliance by enforcement, where it is mandatory tax No obedience because of awareness, but because they don't want to accept the risk of law.

Influence Bleaching Vehicle Motorized (X3) Against Vehicle Tax Compliance Motorized

Partial test results show that the variable Bleaching Vehicle Motorized has a t_{hitung} of -0.241, which is smaller than the t_{table} of 1.984, with a mark significance of $0.810 > 0.05$. This means whitening program vehicle motorized No influential significant to compliance must taxes. From the perspective of the Theory of Planned Behavior, tax policy bleaching tends to weaken subjective norms and even attitudes towards obligation tax.

When the behavior postpones obligation with no given consequence, then the social norm that is formed is not a norm of obedience but rather permissiveness. From the perspective of compliance theory, in particular the normative approach, bleaching is carried out in a repetitive way that can precisely damage values, ethics, and taxation. Ideal compliance does not result from incentive at a moment, but rather awareness and responsibility answer the individual against the country. Without approaching comprehensive education and strengthening system internal control, whitening program precisely Can become boomerang to effort improvement compliance in a way structural .

Influence Samsat Perimeter (X4) Against Vehicle Tax Compliance Motorized

Partial test results show that Samsat Around owns mark t_{hitung} amounting to 4,945, more than big from t_{table} 1.984, with mark significance $0.000 < 0.05$. This means vehicle registration offices around influential positive and significant compliance must tax. From the perspective of the *Theory of Planned Behavior*, the existence of Samsat Around increases *perceived behavioral control* in a significant way because taxpayers must feel more capable of accessing services without obstacles. In many cases, people do not pay tax not because they do not want to, but because of the difficulty of access or complicated procedures. When obstacles are removed, then

control over behavior becomes bigger and opportunities for obedience increase. On the other hand, in the Compliance Theory framework, this is different from *voluntary compliance*, where it is a mandatory tax compliance rule because they feel that the existing system supports and facilitates them. Service Samsat Traveling also strengthens *trust* or public trust in institutions of taxation. When society feels served with goodness and fairness, they will be pushed to comply with obligations without having to be forced to.

CONCLUSION

Study This is done with the objective to analyze the influence of progressive tax, sanctions tax, and the tax amnesty program for motorized vehicles, as well as the service vehicle registration office, on compliance with the vehicle tax for motorized vehicles in Bogor Regency. Urgency study This is based on still low-level public compliance in paying the motor vehicle tax, which is visible from the high number of arrears in taxes every year.

Study This still has a few necessary limitations to be noted. First, the variables used in the study are limited to progressive tax, tax sanctions, tax amnesty for motorized vehicles, and Samsat Around, so they are not yet capable of representing all other factors that can influence compliance with the motorized vehicle tax. Second, the data obtained is cross-sectional in nature so that it only describes conditions during a certain period and cannot yet show dynamic change behavior, which must be tracked from time to time. Third, research is only carried out in certain areas so that the result cannot yet, of course, be generalized in a way that is comprehensive compared to other areas with different characteristics.

Based on the results of the testing of the hypothesis that has been done, it can be concluded that

- 1) Variables tax progressive No influence is significant to compliance with the tax. This indicates that although tax progressive designed for pressing ownership of vehicles and upholding principal fiscal justice, society does not yet fully understand the objective.
- 2) Variable sanctions and taxes have proven to be positive and significant to tax compliance. This result confirms that the existence of sanctions has its own important function as an instrument for enforcing laws and deterring violations.
- 3) Variables of the bleaching vehicle motorized in study This known influence significant to compliance must be tax. The tax amnesty program that should help relieve the burden must tax precisely and contribute to a real way to build long-term compliance.
- 4) Variables in the vehicle registration office around show positive and significant influence on tax. This result proves that convenience access service plays a big role in pushing the public to obedience.

In a way overall, research concludes that the most influential factor to compliance with vehicle tax is tax sanctions and convenient service vehicle registration offices around, while tax progressiveness and whitening of motorized vehicles have no significant influence. This result confirms that efforts to increase compliance must depend on the implementation of strict laws as well as innovative public services that make it easier for society, compared with policy rates and relief fines.

Suggestion

1. For Government

- Need to increase socialization related to progressive tax so that society understands the goals and principles of fiscal justice behind the policy.
 - Implementation of tax sanctions must be done in a way that is consistent and without discrimination, with fair cause and effect as a deterrent.
 - The whitening program should be limited and only done in certain conditions so as not to lower awareness of paying taxes routinely.
 - Expansion and strengthening of service vehicle registration: the parent office of these must keep going, especially in remote areas, with office vehicle registration, with support meaning adequate infrastructure .
2. For Writer and Researcher Furthermore
- I can develop a study with added variables, such as factor awareness, must-pay tax, and quality service apparatus, as well as utilization of digital technology in payment tax.
 - Recommended expanding coverage research in a wider area, big or cross-province, to get a clearer, more comprehensive picture.
 - Need to consider a qualitative approach to dig deeper into taxpayer perceptions and motivations towards regional tax policies.

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