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The Effect of Tax Sanctions, Awareness Taxpayers, and Service Facilities on Vehicle Taxpayer Compliance Motorcycle in Pasuruan Regency

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ABSTRACT
This study aims to determine the effect of tax sanctions, taxpayer awareness, and service facilities on motor vehicle taxpayer compliance in Pasuruan Regency. The population of this study are motor vehicle taxpayers registered in the Pasuruan area. The sampling technique uses incidental sampling. The data analysis method uses Statistical Product and Service Solution (SPSS Statistics). The results of this study indicate that Tax Sanctions have an effect on Motor Vehicle Taxpayer Compliance in Pasuruan Regency. While Taxpayer Awareness and Service Facilities do not affect Motor Vehicle Taxpayer Compliance in Pasuruan Regency. Furthermore, Tax Sanctions, Taxpayer Awareness, and Service Facilities together affect Motor Vehicle Taxpayer Compliance in Pasuruan Regency.

Keywords: Tax Sanctions, Taxpayer Awareness, Service Facilities

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INTRODUCTION

Indonesia is a developing country that obtains most of its budget revenue from taxes, taxes are mandatory contributions that must be paid by all citizens to the state based on laws that are mandatory, and are owed without receiving direct compensation. According to (Falah, 2020) taxes aim to build a stable government system, as well as to improve the welfare of the people or other social needs. The benefits of taxes can be felt by the community but indirectly, such as the availability of decent and adequate public facilities, the construction of toll roads and village and city roads, and assistance to educational institutions for children to attend school for free. As development itself increases, much need of it is funded by the tax sector. Nearly all regions in Indonesia tap into their potential regional revenue through local taxes. Therefore, local governments must strive to increase their potential revenue sources, one of which is motor vehicle tax. Motor vehicle tax is defined in Article 1 paragraph 12 and 13 of the Republic of Indonesia Law, Indonesia Number 28 of 2009 is a tax on ownership and/or control of motor vehicles.

Nowadays, motorized vehicles have become a primary need for people to carry out their daily activities. Besides the increasing demand for private vehicles, other factors make it easier for people to own a motorized vehicle, such as various attractive offers, such as down payments as low as 0% and low installment payments (Maulana & Septiani, 2022). Therefore, the increasing number of motorized vehicles will also increase state and regional tax revenues. Motorized vehicles. Based on information obtained from the Pasuruan PPD UPT, Pasuruan Regency has experienced an increase in motorized vehicle objects from year to year, as shown in the table below:

Table 1. Rate of Increase in Motor Vehicle Objects in Pasuruan Regency

Year	Number of Object
2020	17.118
2021	21.083
2022	20.534
2023	20.538
2024	35.413

Source: (UPT PPD Pasuruan 2025)

Based on Table 1.1, data on the number of motorized vehicles in Pasuruan Regency increases annually. In 2020, the number of motorized vehicles was 17,118, then in 2021, it increased by 3.4% to 21,083. Then, in 2022, it decreased by 2.6% to 20,534. In 2023, it increased again by 0.02% to 20,538. After that, in 2024, it increased again which was very drastic at 72.4% with a total of 35,412 objects. With many people using motorized vehicles in Pasuruan Regency, it is often less stable in increasing regional revenue sources if not supported by factors that can influence public compliance in paying motor vehicle taxes. Based on information obtained from the UPT Bapedda of East Java Province, Pasuruan Regency in a particular year still has not achieved the predetermined target as shown in the table data below this:

Table 2. Motor Vehicle Tax Revenue in Pasuruan Regency

Year	Target	Realization	Presentation
2020	194.400.000.000	86.580.572.917	44,53%
2021	208.000.000.000	139.687.854.350	67,15%
2022	223.100.000.000	161.280.802.900	72,29%
2023	244.820.000.000	97.327.100.300	39,75%
2024	237.500.000.000	172.100.342.350	72,46%

Source: (UPT Regional Revenue Agency of Java Province East Pasuruan 2025)

Based on Table 1.2, income tax revenue data in Pasuruan Regency reached 44.53% in 2020, indicating low tax compliance. This increased to 67.15% in 2021, indicating high compliance, indicating that the majority of taxpayers demonstrated good tax compliance. This increased to 72.29% in 2022. This figure falls into the high category and reflects that the majority of taxpayers demonstrate good compliance behavior. However, in 2023, there was a significant decline compared to the previous year. At 39.75%, this figure is considered low because most taxpayers are still unable to fulfill their tax obligations properly. After that, in 2024, it increased again to 72.46% which is included in the high category because the majority of taxpayers are considered compliant in paying taxes. Tax compliance According to the Big Indonesian Dictionary (KBBI), compliance comes from the word obey, which means liking and obeying regulations, which in general means an attitude of obeying, being obedient, submitting to teachings and regulations. Supported by the compliance theory proposed by Stanley Milgram (1963), this theory explains a condition in which a person obeys established orders or rules. This theory relates to the variable of taxpayer compliance.

Tax compliance is the fulfillment of tax obligations by taxpayers to contribute to national development, which is expected to be done voluntarily (Juliantari, 2021). Based on the available data and the explanation above, researchers can conclude that overall motor vehicle tax revenue in Pasuruan Regency has increased year after year, but it has not yet reached the target set by the Pasuruan Regency BAPENDA Technical Implementation Unit (UPT BAPENDA). This could be due to: Several factors have resulted in motor vehicle tax revenue not meeting the target, including the fact that many motor vehicle taxpayers fail to pay their taxes properly, which is detrimental to the region. Taxes are a source of regional revenue used for development and all activities within the

region. The failure to achieve the motor vehicle tax revenue target in Pasuruan Regency has motivated researchers to examine factors that could influence vehicle taxpayer compliance. Researchers used several factors such as tax sanctions, taxpayer awareness, and service facilities.

Based on several problems that have been described above, researchers are interested in conducting research on factors that influence motor vehicle taxpayer compliance because there are still many taxpayers who have not been compliant in paying their obligations, especially in Pasuruan Regency which is influenced by taxpayer awareness which is still not optimal as evidenced by the high participation of the community in participating in the tax amnesty program rather than paying taxes on time, which indicates that public awareness in paying taxes has not been formed optimally. In addition, Table 1 shows that motor vehicles continue to increase every year, but the level of compliance does not always increase which indicates that the increase in the quantity of tax objects is not accompanied by an increase in tax awareness. Therefore, researchers want to know how much the great influence of taxpayer awareness on taxpayer compliance. Then, the researcher chose the tax sanction variable due to the low level of motor vehicle taxpayer compliance in several years, as can be seen in Table 1.2. In 2020, the percentage of taxpayer compliance was in the low category, namely 44.53% and in 2023 with a percentage of 39.79%. With this data indicating that sanction efforts are still not optimal, the researcher wanted to determine whether the sanctions that have been set are able to have a significant impact on taxpayer compliance. And to determine how influential the service facilities provided by Samsat Bangil are in increasing comfort, ease and speed in the tax payment process. Service innovations such as Samsat Drive-Thru, Mobile Samsat, Online Samsat, and e-Samsat it is a step to encourge compliance through good facilities.

Therefore, the researcher conducted this research with the title "The Influence of Tax Sanctions, Taxpayer Awareness, and Service Facilities on Motor Vehicle Taxpayer Compliance in Pasuruan Regency." By looking at various perspectives and empirical conditions in Pasuruan Regency, the researcher feels that these three variables are worthy and relevant to be analyzed in an effort to increase the level of motor vehicle taxpayer compliance which ultimately has an impact on increasing regional income. The novelty from this research, there are still not many researchers who discuss the compliance of motor vehicle taxpayers, most researchers discuss personal taxpayers and building taxpayers.

METHOD

The quantitative approach used in this study is a type of research aimed at analyzing numerical data obtained from respondents using statistics (Sugiyono 2010). The sample in this study was drawn using the Slovin formula, namely as follows: Where: n: sample size N: population size e: error (5%) A sample is a portion of a research population or an example of the entire research population. A sample is a portion or representative of the population being studied.

$$n = N / (1 + (N \times e^2))$$

Based on BPS data, the number of motorbikes in Pasuruan Regency was recorded at 238,906 thousand motor vehicle taxpayers in 2024, by Therefore, the sample size for research with a margin of error of 5% is: $n = 238{,}906 / (1 + (238{,}906 \times 0.05^2))$

$$n = 149.57$$

The result of the sample calculation was 149.57, so to simplify the research, it will be rounded up to 150 samples. The technique used was purposive sampling. The respondent criteria required in this study were taxpayers registered at the Bangil Samsat and owning twowheeled vehicles. Data collection used a questionnaire distributed to the sample using a Likert scale of 1-5, and respondents filled in data covering the respondents' occupations. The 47-item questionnaire used directly addressed taxpayer compliance, tax sanctions, taxpayer awareness, and service facilities. In this study, a pilot test of the instrument was conducted on 30 respondents outside the sample using SPSS Statistics 27 software to assess the instrument's validity and reliability before distribution. The data analysis technique used was multiple linear regression analysis with SPSS. Prerequisite testing was conducted before conducting the hypothesis testing. Furthermore, partial regression analysis aimed to partially test the relationship between exogenous and endogenous

variables using t-tests, and simultaneous hypothesis testing aimed to analyze the relationship between all exogenous variables and the results of the endogenous variables.

FINDING AND DISCUSSION

Based on the data processing results, a data quality test yielded an r value for all variables exceeding 0.160, indicating that each statement item within the entire variable was valid. Furthermore, the reliability test concluded that all variables yielded values >0.60, indicating that all variables were reliable.

The data to be analyzed must meet prerequisites before conducting multiple linear regression analysis. The normality test was used to perform the first prerequisite test. Based on the results of the normality test, the significance value was 0.077 >0.05, indicating that the data were normal. The multicollinearity value of the study indicated that the tolerance value for all variables was >0.1, and the VIF was <10. These findings indicate that the exogenous variables do not exhibit multicollinearity.

The subsequent test results yielded a Sig. value for all variables of >0.05, indicating that there was no heteroscedasticity in the regression model. Next, the hypothesis testing was conducted, as described below:

Table 3. F Test Result

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	991,355	3	330,452	25,695	.000[b]
	Residual	1877,639	146	12,861		
	Total	2868,993	149			

Source: (Primery data is porcessed, 2025)

With a calculated F value of 25.695 and a Sig. of 0.000 < 0.05, the F test findings indicate that all independent variables simultaneously influence the dependent variable.

Table 4. Determination Test Result (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.588[a]	0,346	0,332	3,58616	1,368

Source: (Primery data is porcessed, 2025)

According to the results, the adjusted R-square value is 0.332 or 33.2%, meaning that 33.2% of the influence of taxpayer compliance can be explained by tax sanctions, taxpayer awareness, and service facilities. Meanwhile, 66.8% can be explained by other variables not included in this study.

Table 5. T Test Result

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	20,589	4,008		5,137	0,000
	Sanksi Perpajakan	0,480	0,056	0,577	8,603	0,000
	Kesadaran Wajib Pajak	0,049	0,050	0,066	0,982	0,328
	Fasilitas Pelayanan	0,038	0,044	0,058	0,860	0,391

Source: (Primery data is porcessed, 2025)

The degree to which independent factors influence the dependent variable is determined using a multiple regression equation with the formula: **Y = 0.577 X1 + 0.066 X2 + 0.058 X3 + e**. A positive regression coefficient of 0.577 for variable (X1) indicates that a one-point increase in tax sanctions will result in a 0.577 increase in taxpayer compliance. A positive regression coefficient of 0.066 for variable (X2) indicates that a one-point increase in taxpayer awareness will result in a 0.066 increase in taxpayer compliance. A positive regression coefficient of 0.058 for variable (X3) indicates that a one-point increase in service facilities will result in a 0.058 increase in taxpayer compliance.

The test results indicate that the influence of tax sanctions, taxpayer awareness, and service facilities on motor vehicle taxpayer compliance yields a calculated F-value of 25.659 > F-table 2.51, with a significance value of 0.000 < 0.05. These results can be explained that the variables of tax sanctions, taxpayer awareness, and service facilities together have a significant influence on motor vehicle taxpayer compliance. This research is in line with research (AR et al., 2020) which states that the variables of Tax Sanctions, Taxpayer Awareness, and Service Facilities together have a significant effect on Taxpayer Compliance.

The results of the hypothesis testing conducted using multiple regression path analysis indicate that the t-statistic of 8.603 affects taxpayer compliance, exceeding the t-table value of 1.976. The significance level is 0.00, less than 0.05. Therefore, it can be concluded that tax sanctions have a positive and significant effect on taxpayer compliance. This is consistent with the hypothesis (Ha1) where **Ha1 is accepted**.

The results of this study indicate that tax sanctions can influence taxpayer compliance at the Bangil SAMSAT. Further increases in tax sanctions will further enhance taxpayer compliance. In this case, the imposition of tax sanctions can encourage taxpayers to continue paying motor vehicle taxes on time in accordance with applicable laws and is coercive. These results align with previous research by (AR et al., 2020) that found tax sanctions influence taxpayer compliance. They also align with research by (Christin & Sudiartana, 2024) that found tax sanctions have a positive effect on taxpayer compliance.

The results of the hypothesis testing indicate that Taxpayer Awareness has a calculated t-value smaller than the table t-value (0.982 < 1.976), and a significant value of 0.328, greater than 0.05, therefore, **Ha2 is rejected**. It can be concluded that Taxpayer Awareness does not significantly influence Taxpayer Compliance.

These results align with research (Andiani et al., 2024) that states that taxpayer awareness has no significant influence on motor vehicle tax compliance, and also align with research (Siska F et al., 2023) that states that taxpayer awareness, tax access, facilities, and tax socialization have no effect on taxpayer compliance. Based on the results of this study and several previous studies, it is shown that if an individual is aware of their obligation to pay motor vehicle tax, they will comply with their tax obligations.

The results of the hypothesis testing indicate that Service Facilities have a calculated t-value smaller than the table t-value (0.860 < 1.976) and a significant result of 0.391, greater than 0.05, therefore, **Ha3 is rejected**. It can be concluded that Service Facilities do not significantly influence Taxpayer Compliance. This indicates that the improvement or decline in service facilities at the Bangil SAMSAT office does not affect taxpayer compliance.

Many taxpayers still doubt the quality of service and the capabilities of SAMSAT office staff, so taxpayer perceptions of Service Facilities will influence each taxpayer's level of compliance in carrying out their tax obligations (Saputro, Marsiawi, & Wafirotin, 2019). This is in line with previous research by Siska F et al., 2023, which stated that taxpayer awareness, tax access, facilities, and tax socialization have no effect on taxpayer compliance. It is also in line with research by Prakoso, 2022, which stated that facilities do not influence taxpayer compliance for private vehicles.

CONCLUSIONS

The conclusion from the testing and discussion of the research is that tax sanctions significantly influence motor vehicle taxpayer compliance. Taxpayer awareness can be increased through a more communicative approach through social media or direct outreach regarding

taxation. Furthermore, service facilities do not impact taxpayer compliance. Currently, service facilities have significantly improved and are increasingly evolving in line with the digital era, as demonstrated by the existence of mobile vehicle tax offices (Samsat), drive-thru vehicle tax offices (Samsat), and payments through retail networks. However, many people still lack understanding of digital service facilities, thus not having a significant impact.

The researchers' suggestions based on the research findings are: (1) Understanding of taxation can be improved through the dissemination of comprehensive information on social media so that taxpayers can be accountable for their obligations. (2) The Bangil Samsat Office (Samsat) can be expected to increase the intensity of outreach regarding the importance of tax compliance through regular outreach at Samsat offices or in each village, as well as through social media. (3) For future researchers, it is recommended that they add other variables to explore other factors that can influence taxpayer compliance and conduct research outside of the independent variables currently used by researchers because there is still an influence of 66.8% from other variables outside of the research, such as tax knowledge, tax socialization, tax incentives, tax amnesty programs, and income levels.

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