



# Determination of motor vehicle taxpayer compliance: the role of tax socialization, tax sanctions, and tax amnesty programs with taxpayer awareness as a moderating variable

(Case study of the Cibinong SAMSAT, Bogor Regency)

Roby Gusti Listianto<sup>1</sup>, Listya Sugiyarti<sup>2</sup>

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis, Program Studi Akuntansi, Universitas Pamulang, Kota Tangerang Selatan, Indonesia

## ARTICLE INFO

## ABSTRACT

### Article history:

Received Apr 09 , 2026

Revised Apr 16 , 2026

Accepted May 05, 2026

### Keywords:

Tax Socialization;  
Tax Sanctions;  
Tax Amnesty Program;  
Taxpayer Awareness;  
Taxpayer Compliance.

This study aims to examine the effect of tax socialization, tax sanctions, tax amnesty programs, and taxpayer awareness on motor vehicle taxpayer compliance at the Samsat Cibinong Bogor. The sampling method used was random sampling. The data used were primary data collected through questionnaires. 100 questionnaires were processed. And analyzed using SPSS version 30 with validity and reliability test methods, regression analysis, R2 test, f test, and t test. This study used multiple linear regression analysis to test the hypothesis. The results showed that tax socialization, tax sanctions, and tax amnesty programs at the Samsat Cibinong Bogor were categorized as good. The results of partial hypothesis testing proved that tax socialization, tax sanctions, and tax amnesty programs had an effect on motor vehicle taxpayer compliance. In moderation, taxpayer awareness could not mitigate the impact of tax socialization, tax sanctions, and tax amnesty programs on motor vehicle taxpayer compliance at the Samsat Cibinong Bogor.

*This is an open access article under the [CC BY-NC](https://creativecommons.org/licenses/by-nc/4.0/) license*



### Corresponding Author:

Roby Gusti Listianto,  
Fakultas Ekonomi dan Bisnis, Program Studi Akuntansi, Perpajakan,  
Universitas Pamulang,  
Jl. Dramaga Kp. Manggis No. 70, Jawa Barat, 16689, Kabupaten Bogor.  
Email: [robyleftianto@gmail.com](mailto:robyleftianto@gmail.com)

## 1. INTRODUCTION

The majority of the state budget comes from taxes. If the state can collect more money from taxes, it can raise more funds for infrastructure and other forms of public development (Amri & Syahfitri, 2020). The best way to maximize national growth is to divide public tax money into central and regional taxes, depending on the collecting entity. One way local governments raise funds for better regional development is through motor vehicle taxes (Rachmawan, 2021). Motor vehicle owners are required to pay motor vehicle taxes at the Samsat (State Vehicle Tax Office). More money and better infrastructure for local governments can be generated from citizens who pay taxes diligently. The five-year tax is marked by the replacement of license plates and vehicle registration certificates (STNK), in contrast to the annual tax, which is a recurring payment that must be paid annually.

Open Data Jabar reports that by 2021, there will be 1.6 million motorized vehicles at the Cibinong Samsat Office in Bogor Regency, making it the region with the highest concentration of motorized vehicles. Increasing compliance with vehicle tax (PKB) payments could increase regional tax revenue, which is crucial for funding development in the region.

The number of motorized vehicles changed or varied between 2018 and 2021, as seen in data received from the West Java Regional Revenue Agency (Bapenda). There was a decrease in the proportion of motor vehicle tax compliance from 2018 to 2021, reaching 52.26%. Consequently, the Cibinong Samsat Office in Bogor Regency must ensure that taxpayers pay their taxes.

As a first consideration, tax socialization impacts taxpayer compliance. Tax socialization refers to the dissemination of knowledge, data, and advice to the general public about tax policies and laws. Engaging in socialization activities requires high dedication and the use of appropriate strategies. Taxpayer compliance and tax revenue are believed to increase as a result of socialization (Widajantie & Anwar, 2020).

Tax sanctions serve as a secondary motivator for taxpayers to pay their due share. To ensure law enforcement enforces taxpayer compliance in paying their taxes, sanctions related to motor vehicle tax are also necessary. West Java Provincial Regulation Number 13 of 2011 stipulates a late payment penalty of 2% per month of the principal tax owed. The maximum accumulated penalty is usually 24 months (maximum 48%), in accordance with general practice and technical implementation by the West Java Regional Revenue Agency (Bapenda). Tax penalties play a crucial role in educating tax evaders about the need to pay their due taxes (Barlan et al., 2021).

One strategy that the state uses to get people to pay their motor vehicle taxes on time is known as vehicle tax amnesty, and this involves temporarily waiving late fines for those who have been in arrears for some time (Dwi Wiranjani & Sujana, 2023).

Taxpayer awareness is the willingness of taxpayers to pay their taxes voluntarily and on time, in accordance with applicable laws and regulations. Tax awareness is formed through moral values, ethics, and a sense of duty as citizens of a country (Marcori, 2018). Therefore, efforts are needed to increase motor vehicle taxpayer compliance, one way of doing this is by increasing tax awareness, tax penalties, and tax amnesty programs.

## 2. RESEARCH METHOD

The data used in this study are primary data collected through a structured questionnaire designed to measure the constructs of tax socialization, tax sanctions, tax amnesty programs, taxpayer awareness, and taxpayer compliance. The questionnaire items were developed based on indicators adopted and adapted from prior empirical studies to ensure content validity. Each variable was operationalized into several measurement items, namely tax socialization (7 items), tax sanctions (6 items), tax amnesty program (6 items), taxpayer compliance (6 items), and taxpayer awareness (5 items), reflecting their respective conceptual dimensions.

Prior to data collection, the instrument was subjected to validity and reliability testing. Construct validity was evaluated using item-total correlation, where all items demonstrated correlation coefficients exceeding the critical value ( $r > r\text{-table}$ ), indicating that the items were valid. Reliability testing was conducted using Cronbach's Alpha, with all variables showing values above 0.70, confirming internal consistency and reliability of the instrument.

The questionnaire employed a 4-point Likert scale ranging from 1 (strongly disagree) to 4 (strongly agree) to capture respondents' perceptions. Data collection was conducted both directly and through an online survey (Google Forms) targeting motor

vehicle taxpayers registered at the SAMSAT Cibinong Office, Bogor Regency, during the period of October to December 2024.

The population of this study consists of motor vehicle taxpayers registered at the SAMSAT Joint Office in Cibinong, Bogor Regency, totaling 1,641,640 taxpayers. This study employed a non-probability sampling technique using incidental sampling. Incidental sampling is a sampling technique in which respondents are selected based on chance encounters, meaning anyone who happens to meet the researcher and is considered suitable can be used as a data source (Sugiyono, 2022).

The criteria for respondents in this study were individuals who are registered as motor vehicle taxpayers at the SAMSAT Cibinong Office and are willing to complete the questionnaire. Data were collected both directly and through an online survey (Google Forms) during the period of October to December 2024.

The sample size in this study consisted of 100 respondents. The determination of sample size was based on practical considerations and the adequacy required for statistical analysis, particularly multiple regression analysis, where a sample size of 100 is considered sufficient to produce reliable estimates.

The data used in this study were collected through a structured questionnaire designed to measure the constructs of tax socialization, tax sanctions, tax amnesty programs, taxpayer compliance, and taxpayer awareness. The measurement items were developed based on indicators adopted and adapted from prior empirical studies to ensure content validity and theoretical grounding.

Tax socialization (X1) was measured using indicators such as direct dissemination by tax officers, the use of social media in tax communication, and the effectiveness of tax socialization, adapted from Wardani and Wati (2018). Tax sanctions (X2) were measured based on taxpayers' understanding of the purpose of sanctions, the deterrent effect of penalties, and the strict enforcement of sanctions, referring to Hartana and Merkusiwati (2018) as well as Mardiasmo as cited in Karlina and Ethika (2020).

The tax amnesty program (X3) was measured using indicators including taxpayers' understanding of the objectives and benefits of the program, willingness to pay taxes during the amnesty period, and awareness of participation requirements, adapted from Angkat (2022). Taxpayer compliance (Y) was measured through indicators such as fulfilling tax obligations, timely payment, compliance with administrative requirements, and absence of tax arrears, based on Wardani and Rumiayatun (2017).

Meanwhile, taxpayer awareness (Z) was measured using indicators including knowledge of tax regulations, understanding of tax functions, and awareness of tax obligations, referring to Widiastini and Supadmi (2020). All items were measured using a 4-point Likert scale ranging from 1 (strongly disagree) to 4 (strongly agree).

### 3. RESULTS AND DISCUSSION

#### 3.1 Results

Table 1. of Partial Test Results (t-Test)

| Model               | Coefficients <sup>a</sup>   |            | Standardized Coefficients | t     | Sig.  |
|---------------------|-----------------------------|------------|---------------------------|-------|-------|
|                     | Unstandardized Coefficients | Std. Error |                           |       |       |
|                     | B                           |            | Beta                      |       |       |
| 1 (Constant)        | 4.314                       | 1.731      |                           | 2.492 | .014  |
| Tax Socialization   | .328                        | .071       | .397                      | 4.624 | <.001 |
| Tax Sanctions       | .187                        | .074       | .238                      | 2.537 | .013  |
| Tax Amnesty Program | .219                        | .099       | .207                      | 2.219 | .029  |

a. Dependent Variable: Tax Compliance

Source: output SPSS 30, (2024)

The results of hypothesis testing for each coefficient individually, based on the t-test, indicate that:

$$t = [a; (df= n-k)]$$

Ket :

Df = degree of freedom

n = Jumlah responden, observasi, atau data

k = Jumlah variabel penelitian

t = [5% (df= 100-5)]

t = (0,05 ; 95)

The partial test results indicate that tax socialization has a positive and significant effect on taxpayer compliance ( $\beta = 0.397$ ;  $p < 0.001$ ), suggesting that increased tax socialization is associated with higher levels of motor vehicle taxpayer compliance.

Tax sanctions also have a positive and significant effect on taxpayer compliance ( $\beta = 0.238$ ;  $p = 0.013$ ), indicating that the presence of tax enforcement mechanisms is associated with increased compliance.

The tax amnesty program has a positive and significant effect on taxpayer compliance ( $\beta = 0.207$ ;  $p = 0.029$ ), suggesting that incentive-based policies contribute to improving taxpayer compliance.

Table 2. Simultaneous Test Results (F-Test)

|       |            | ANOVA <sup>a</sup> |    |             |        |                    |
|-------|------------|--------------------|----|-------------|--------|--------------------|
| Model |            | Sum of Squares     | df | Mean Square | F      | Sig.               |
| 1     | Regression | 370.153            | 3  | 123.384     | 28.744 | <.001 <sup>b</sup> |
|       | Residual   | 412.087            | 96 | 4.293       |        |                    |
|       | Total      | 782.240            | 99 |             |        |                    |

a. Dependent Variable: Tax Compliance

b. Predictors: (Constant), Program Pemutihan Pajak, Sosialisasi Pajak, Sanksi Pajak

Source: *output SPSS 30, (2024)*

The simultaneous test results show that tax socialization, tax sanctions, and tax amnesty programs collectively have a significant effect on taxpayer compliance ( $p < 0.001$ ). This indicates that the combined implementation of tax policy instruments plays an important role in enhancing motor vehicle taxpayer compliance.

Table 3. Adjusted R Square ( $R^2$ ) Determination Coefficient

| Model Summary |                   |          |                   |                            |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model         | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1             | .688 <sup>a</sup> | .473     | .457              | 207.185                    |

a. Predictors: (Constant), Program Pemutihan Pajak, Sosialisasi Pajak, Sanksi Pajak

Source: *output SPSS 30, (2024)*

The coefficient of determination test shows that the adjusted R square value is 0.457, indicating that the model explains 45.7% of the variance in taxpayer compliance. This suggests that tax socialization, tax sanctions, tax amnesty programs, and their interactions with taxpayer awareness have a moderate explanatory power, while the remaining 54.3% is influenced by other factors outside the model.

Table 4. of Tax Socialization Moderation Regression Test Results (X1)

| Model        | Coefficients <sup>a</sup>   |            | Standardized Coefficients | t     | Sig. |
|--------------|-----------------------------|------------|---------------------------|-------|------|
|              | Unstandardized Coefficients | Std. Error |                           |       |      |
| 1 (Constant) | -                           | 3.793      | Beta                      | -.265 | .792 |
|              | 1.005                       |            |                           |       |      |

*Roby Gusti Listianto, Determination of motor vehicle taxpayer compliance: the role of tax socialization, tax sanctions, and tax amnesty programs with taxpayer awareness as a moderating variable (Case study of the Cibinong SAMSAT, Bogor Regency)*

|                                      |       |      |       |        |      |
|--------------------------------------|-------|------|-------|--------|------|
| Tax Socialization                    | .602  | .179 | .730  | 3.368  | .001 |
| Taxpayer awareness                   | .835  | .253 | .821  | 3.301  | .001 |
| Tax Socialization*Taxpayer awareness | -.018 | .011 | -.615 | -1.622 | .108 |

a. Dependent Variable: Tax Compliance  
Source: *output SPSS 30, (2024)*

The moderation test results indicate that taxpayer awareness does not moderate the relationship between tax socialization and taxpayer compliance ( $p = 0.108$ ).

Table 5. of Tax Penalty Moderation Regression Test Results (X2)

| Model                            | Coefficients <sup>a</sup>   |            | Standardized Coefficients | t     | Sig. |
|----------------------------------|-----------------------------|------------|---------------------------|-------|------|
|                                  | Unstandardized Coefficients | Std. Error |                           |       |      |
| 1 (Constant)                     | 8.426                       | 3.074      |                           | 2.741 | .007 |
| Tax Sanctions                    | .165                        | .210       | .210                      | .784  | .435 |
| Taxpayer awareness               | .426                        | .207       | .419                      | 2.056 | .042 |
| Tax Sanctions*Taxpayer awareness | .003                        | .013       | .092                      | .235  | .814 |

a. Dependent Variable: Tax Compliance  
Source: *output SPSS 30, (2024)*

Taxpayer awareness also does not moderate the relationship between tax sanctions and taxpayer compliance ( $p = 0.814$ ).

Table 6. of Tax Amnesty Program Moderation Regression Test Results (X3)

| Model                                    | Coefficients <sup>a</sup>   |            | Standardized Coefficients | t      | Sig. |
|--|-----------------------------|------------|---------------------------|--------|------|
|  | Unstandardized Coefficients | Std. Error |                           |        |      |
| 1 (Constant)                             | -.782                       | 4.176      |                           | -.187  | .852 |
| Tax Amnesty Program                      | .648                        | .235       | .612                      | 2.755  | .007 |
| Taxpayer awareness                       | .973                        | .289       | .956                      | 3.361  | .001 |
| Tax Amnesty Program * Taxpayer awareness | -.027                       | .015       | -.759                     | -1.786 | .077 |

a. Dependent Variable: Tax Compliance  
Source: *output SPSS 30, (2024)*

Furthermore, taxpayer awareness does not moderate the relationship between the tax amnesty program and taxpayer compliance ( $p = 0.077$ ).

### 3.2 Discussion

Tax socialization demonstrates the strongest effect on taxpayer compliance ( $\beta = 0.397$ ), indicating that informational and educational approaches play a dominant role in shaping compliance behavior. This finding suggests that increased exposure to tax-related information enhances taxpayers' understanding of their obligations and reduces uncertainty in fulfilling tax requirements.

From a theoretical perspective, this finding is consistent with the behavioral tax compliance framework, which emphasizes the role of knowledge, perception, and communication in influencing compliance decisions. Tax socialization helps improve taxpayers' perceptions of the tax system and strengthens the legitimacy of tax policies.

This result is consistent with previous studies that found a significant positive relationship between tax socialization and taxpayer compliance (Wardani & Wati, 2018; Amri & Syahfitri, 2020; Juliantari et al., 2021).

Tax sanctions have a positive effect with a moderate magnitude ( $\beta = 0.238$ ), indicating that enforcement mechanisms play an important role in increasing taxpayer compliance, although their influence is less dominant compared to tax socialization.

This finding supports deterrence theory, which posits that compliance is influenced by the perceived risk and consequences of non-compliance. Tax sanctions increase the expected cost of violations, thereby encouraging taxpayers to comply.

However, the relatively moderate effect size suggests that sanctions alone are not sufficient as the primary driver of compliance. Their effectiveness depends on consistent enforcement and taxpayers' perceptions of the likelihood of being penalized. This result is in line with previous studies (Isnaini & Karim, 2021; Parhilia et al., 2022).

The tax amnesty program shows a positive but relatively weaker effect ( $\beta = 0.207$ ), indicating that incentive-based policies can encourage taxpayer compliance, particularly in the short term.

Conceptually, tax amnesty programs reduce the burden of penalties, allowing previously non-compliant taxpayers to regularize their obligations. However, the relatively small effect size suggests that such policies may not generate long-term behavioral change.

From a theoretical perspective, this finding highlights the potential risk of moral hazard, where taxpayers may delay compliance in anticipation of future amnesty programs. This result is consistent with prior research (Widajantie & Anwar, 2020; Saputra et al., 2022).

The simultaneous test results indicate that tax socialization, tax sanctions, and tax amnesty programs collectively influence taxpayer compliance. This suggests that compliance behavior is shaped by a combination of policy instruments rather than a single factor. These findings imply that effective tax policy should integrate educational approaches (tax socialization), enforcement mechanisms (tax sanctions), and incentive-based policies (tax amnesty programs) in a complementary manner.

The results indicate that taxpayer awareness does not significantly moderate the relationship between tax socialization, tax sanctions, and tax amnesty programs on taxpayer compliance. This is reflected in the non-significant interaction terms and relatively small coefficients.

This finding suggests that taxpayer awareness does not strengthen or weaken the effects of external policy instruments. Instead, taxpayer compliance in the context of motor vehicle taxation appears to be more influenced by external factors than internal awareness.

Furthermore, the moderate explanatory power of the model (Adjusted  $R^2 = 0.457$ ) indicates that taxpayer compliance is influenced not only by the variables examined in this study but also by other behavioral and contextual factors not included in the model.

#### 4. CONCLUSION

Based on the results of this study, tax socialization, tax sanctions, and tax amnesty According to this study, tax socialization, tax enforcement, and the tax amnesty program have a significant impact on motor vehicle tax compliance in Bogor Regency, as external policy instruments are effective in shaping compliance conditions. Tax socialization increases taxpayer awareness, tax penalties tend to be less frequent without compensation, and the tax amnesty program is designed to encourage tax evaders to avoid tax evasion. However, tax compliance does not moderate these relationships, suggesting that tax compliance is a direct independent effect and not a consequence of increased efficiency. Despite limitations associated with the small sample size and the use of a single mediator variable, these findings suggest that strengthening tax socialization and increasing the dissemination of tax-related information remain important strategies for improving compliance. Future studies should expand the sample size and include additional moderating variables to further investigate tax compliance behavior at the provincial level.

## Reference

- Afianto, F. A., Haliah, & Kusumawati, A. (2023). Analysis of taxpayer compliance in paying motor vehicle tax. *International Journal of Global Economics and Finance*, 7699(2).
- Agustin, N. S., & Putra, R. E. (2019). Pengaruh kesadaran masyarakat, sanksi perpajakan dan kualitas pelayanan terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor pada samsat Kota Batam. *Measurement Jurnal Akuntansi*. 13(1), 57-64.
- Amri, H., & Syahfitri, D. I. (2020). Pengaruh pengetahuan perpajakan, sosialisasi perpajakan, kesadaran pajak, dan sanksi pajak terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor di Kabupaten Sumbawa. *Journal of Accounting, Finance and Auditing*, 2(2), 108–118. <http://jurnal.uts.ac.id/index.php/jafa/article/view/542>
- Aprilianti, A. A. (2021). Pengaruh kesadaran wajib pajak, sosialisasi perpajakan, insentif pajak, dan sistem e Samsat terhadap kepatuhan wajib pajak kendaraan bermotor di masa pandemi COVID 19. *Assets*, 11(1), 1–20.
- Aprilyani, A. W., Sudrajat, M. A., & Widiasmara, A. (2020). Pengaruh sosialisasi perpajakan, kesadaran wajib pajak, tarif pajak, dan sanksi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor (Studi Samsat Kota Magetan). *Prosiding Seminar Inovasi Manajemen, Bisnis, dan Akuntansi* (pp. 1–21).
- Ardiyanti, N. P. M., & Supadmi, N. L. (2020). Pengaruh Pengetahuan Perpajakan, Sosialisasi Perpajakan, dan Penerapan Layanan SAMSAT Keliling pada Kepatuhan Wajib Pajak. *E-Jurnal Akuntansi*, 30(8).
- Bapenda Kalteng. (2019, May 6). Pajak kendaraan bermotor. <https://bapenda.kalteng.go.id/pajak-pkb>
- Barlan, A. R., Laekkeng, M., & Sari, R. (2021). Pengaruh sanksi perpajakan, tingkat pendapatan, dan pengetahuan pajak terhadap kepatuhan wajib pajak kendaraan bermotor di Kantor Samsat Kabupaten Polewali Mandar. *Jurnal Ekonomi dan Bisnis Islam*, 6(2), 168–178.\*
- Chusaeri, Y., and N. Daiana. "Afifudin.(2017)“Pengaruh pemahaman dan pengetahuan wajib. pajak, kualitas pelayanan, dan sanksi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor (Studi Samsat Kota Batu)”.*E-Jurnal Ilm. Ris. Akunt. Fak. Ekon. UNISMA* 6.9: 16-30.
- Congda, L. (2022). The effect of e Samsat implementation, tax knowledge, service quality, and tax sanctions on motor vehicle taxpayer compliance in East Surabaya. *Accounting and Finance Studies*, 2(2), 17–36. <https://doi.org/10.47153/afs22.3652022>
- Dwi Wiranjani, & Sujana, E. (2023). Pengaruh program pemutihan, pembebasan bea balik nama dan sosialisasi pajak terhadap kepatuhan wajib pajak kendaraan bermotor di Kantor Samsat Kabupaten Karangasem. *Vokasi: Jurnal Riset Akuntansi*, 12(3), 80–92. <https://doi.org/10.23887/vjra.v12i3.68932>
- Dzulfitriah, & Saepuloh. (2021). Pengaruh program pemutihan denda pajak kendaraan bermotor dan bea balik nama kendaraan bermotor terhadap kepatuhan wajib pajak pada Samsat Kabupaten Garut. *Frima*, 1(4).
- Ferry, W., & Sri, D. (2020). Pengaruh pemutihan pajak dan kesadaran wajib pajak terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor di Kota Palembang. *Jurnal Keuangan dan Bisnis*, 18(1), 68–88. <https://doi.org/10.32524/jkb.v18i1.626>
- Frans, C. M. (2021). Pengaruh sosialisasi perpajakan, kualitas pelayanan dan tingkat penghasilan terhadap kepatuhan wajib pajak kendaraan bermotor di Kota Kupang [Undergraduate thesis, Universitas Nusa Cendana]. Universitas Nusa Cendana.
- Ghozali, I. (2021). Aplikasi analisis multivariate dengan program IBM SPSS 26. Badan Penerbit Universitas Diponegoro.
- Graham, S. (2020). An attributional theory of motivation. *Contemporary Educational Psychology*, 61, Article 101861. <https://doi.org/10.1016/j.cedpsych.2020.101861>
- Hanvansen, H., & Wenny, C. D. (2022). Pengaruh kesadaran wajib pajak terhadap kepatuhan wajib pajak kendaraan bermotor di Palembang dengan sanksi pajak sebagai intervening. *MDP Student Conference*, 1(1), 175–182.
- Haryadi, H., & Ernandi, H. (2024). Pengaruh program pemutihan PKB, sistem e Samsat, sosialisasi perpajakan dan kesadaran wajib pajak terhadap kepatuhan wajib pajak kendaraan bermotor, dengan kualitas pelayanan sebagai variabel moderasi di Kabupaten Sidoarjo. *Innovative Technologica: Methodical Research Journal*, 3(2), 1–12. <https://doi.org/10.47134/innovative.v3i2.21>
- Hendrawati, E., Pramudianti, M., & Abidin, K. (2021). pengetahuan pajak, sanksi pajak,

- modernisasi sistem, kondisi keuangan terhadap kepatuhan wajib pajak UMKM selama pandemi covid-19. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(1), 214-230. Isnaini, P., & Karim, A. (2021). Pengaruh kesadaran wajib pajak dan sanksi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor (Studi Kasus pada Kantor Samsat Kabupaten Gowa). *Jurnal Keuangan dan Perbankan*, 3(1), 27-37.
- Juliantari, N. A., Sudiartana, I., & Dicriyani, N. M. (2021). Pengaruh kesadaran wajib pajak, kualitas pelayanan, kewajiban moral, sanksi pajak, dan sosialisasi pajak terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor di Kantor Samsat Gianyar. *Jurnal Kharisma*, 3(1), 128-139.
- Khodijah, S., Barli, H., & Irawati, W. (2021). Pengaruh Pemahaman Peraturan Perpajakan, Kualitas Layanan Fiskus, Tarif Pajak dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Akuntansi Berkelanjutan Indonesia*, 4(2), 183-195.
- Marcori, F. (2018). Pengaruh kesadaran wajib pajak, pelayanan fiskus, dan sanksi pajak terhadap kepatuhan wajib pajak orang pribadi yang melakukan usaha kecil menengah (Studi empiris pada Kantor Pelayanan Penyuluhan dan Konsultasi Perpajakan Kota Sungai Penuh). *Jurnal Akuntansi*, 6(3).
- Nurfaza, A. (2020). Pengaruh sanksi perpajakan terhadap kepatuhan wajib pajak (Kantor Pajak KPP Pratama Kota Banda Aceh). *Prosiding Sainteks 2020* (pp. 618-621). <https://prosiding.seminar-id.com/index.php/sainteks>
- Parhilia, N. P. E. L., Mahaputra, I. N. K. A., & Sudiartana, I. M. (2022). Pengaruh kesadaran wajib pajak, sosialisasi pajak, kualitas pelayanan pajak, dan sanksi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor di Kantor Bersama Samsat Kabupaten Bangli. *Jurnal Kharisma*, 4(1), 151-161.
- Rachmawan, D. (2021). Prediktor yang mempengaruhi kepatuhan wajib pajak kendaraan bermotor dengan kesadaran wajib pajak sebagai mediasi di Kabupaten Sidoarjo (pp. 1-17).
- Rahayu, C., & Amirah. (2018). Pengaruh program pemutihan pajak kendaraan bermotor, pembebasan bea balik nama kendaraan bermotor, dan sosialisasi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor (Studi Kasus pada Kantor Samsat Brebes). *Jurnal UST Jogja*, 5(1).
- Rizal, A. S. (2019). Pengaruh pengetahuan wajib pajak, kesadaran wajib pajak, sanksi pajak kendaraan bermotor dan sistem Samsat drive thru terhadap kepatuhan wajib pajak kendaraan bermotor. *Jurnal Ilmiah Akuntansi Universitas Pamulang*, 76-90.
- Saputra, D., Dewi, R. C., & Erant, G. P. (2022). Pengaruh program pemutihan pajak, pembebasan bea balik nama, dan sosialisasi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor. *Jurnal Manajemen Pendidikan dan Ilmu Sosial*, 3(1), 56-67. <https://doi.org/10.38035/jmpis.v3i1>
- Septianugraha, R. (2021). Analisa Keuangan Pemerintah: case study. *Jurnal Al Mujaddid Humaniora*, 7(2), 100-110.
- Sugiyono. (2022). *Metode penelitian kuantitatif, kualitatif, dan R&D*. Alfabeta.
- Suryani, & Hasan. (2022). Pengaruh kesadaran wajib pajak, sosialisasi pajak dan akuntabilitas pelayanan publik terhadap kepatuhan wajib pajak kendaraan bermotor (Studi Kasus di Kantor Samsat Kota Jakarta Utara). *Manekin*, 1(2).
- Taing & Chang (2021). Determinants of Tax Compliance Intention: Focus on the Theory of Planned Behavior. *International Journal of Public Administration*. DOI: 10.1080/01900692.2020.1728313
- Wardani, D. K., & Rumiayatun. (2017). Pengaruh pengetahuan wajib pajak, kesadaran wajib pajak, sanksi pajak kendaraan bermotor, dan sistem Samsat drive thru terhadap kepatuhan wajib pajak kendaraan bermotor (Studi Kasus WP PKB roda empat di Samsat Drive Thru Bantul). *Jurnal Akuntansi*, 5(1).\*
- Widajantie, T. D., & Anwar, S. (2020). Pengaruh program pemutihan pajak kendaraan bermotor, kesadaran wajib pajak, sosialisasi pajak, dan pelayanan terhadap kepatuhan wajib pajak kendaraan bermotor (Studi pada Kantor Bersama Samsat Surabaya Selatan). *Behavioral Accounting Journal*, 3(2), 129-143. <https://doi.org/10.33005/baj.v3i2.103>
- Widajantie, T. D., Ratnawati, D., Thamrin, T., & Arifin, M. H. (2019). Pengaruh kesadaran pajak, pengetahuan pajak, sanksi pajak terhadap kepatuhan wajib pajak kendaraan bermotor (Studi Kasus Kantor Bersama Samsat Surabaya Selatan). *Behavioral Accounting Journal*, 2(1), 41-53.
- Widnyani, & Suardana. (2016). Pengaruh sosialisasi, sanksi dan persepsi akuntabilitas terhadap

- kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor. E Jurnal Akuntansi Universitas Udayana, 16(3).\*
- Widya Sasana, L. P., Indrawan, I. G. A., & Hermawan, R. (2021). Pengaruh program pemutihan pajak dan pembebasan bea balik nama terhadap kepatuhan wajib pajak kendaraan bermotor. *Inventory: Jurnal Akuntansi*, 5(2), 127. <https://doi.org/10.25273/inventory.v5i2.10654>
- Yois Nelsari Malau, T., Lumban Gaol, T., Novelia Giawa, E., & Juwita, C. (2021). Pengaruh kesadaran wajib pajak, pengetahuan pajak, sanksi pajak dan pelayanan fiskus terhadap kepatuhan wajib pajak kendaraan bermotor di Kota Medan. [*Jurnal Ekonomis*], 5(2).\*
- Yultiawati, & Meliya, P. O. (2021). Pengaruh program pemutihan pajak, pembebasan bea balik nama, dan sosialisasi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor di UPTB Pengelolaan Pendapatan Daerah Kabupaten Oku. *Jurnal Ekonomika*, 14(2), 195–206.\**evolution*, September, 1–19. <https://doi.org/10.1287/educ.2015.0134>