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Influence of Awareness, regulation understanding, and Sanctions on PKB compliance Bekasi

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Abstract

Purpose – *This research is to empirically examine how taxpayer awareness, knowledge of tax laws, and the imposition of tax penalties affect the compliance behavior of motor vehicle taxpayers in Bekasi Regency.*

Design/methodology/approach – *This study a quantitative research approach with the unit of analysis at the individual level, specifically targeting employees in the private sector, state owned enterprise (SOEs), the education sector, civil servants, self-employed individuals, and private motor vehicle owners in Bekasi Regency particularly in the districts of South Tambun Selatan, Babelan, and Cibitung. The researcher's involvement is kept to a minimum. A total of 365 respondents were selected using a snowball sampling technique, and data collection was conducted through the distribution of questionnaires. To analyze the data, the researcher utilized Partial Least Squares Structural Equation Modeling (PLS-SEM) version 4.0.*

Findings – *The findings reveal taxpayer awareness significantly and positively influences taxpayer compliance. Likewise, comprehension of tax regulations demonstrates a significant and positive relationship with taxpayer compliance. Moreover, the imposition of tax sanctions also shows a significant and favorable effect on taxpayer compliance.*

Research limitations/implications – *This research has a number of limitations that emerged during the data collection process. One of the main challenges was attracting some respondents to fill out the questionnaire boldly because they were concerned about risk of digital fraud. In addition, the geographic scope of the research which only covers the Bekasi Regency are and the focus of respondents being limited to motor vehicle taxpayers means that the results of this research cannot be generalized to other types of taxes or areas with more complex conditions. In addition, some elderly respondents required assistance when fulfilling out the questionnaire to ensure that the answers given truly reflected their personal opinions and minimized filling errors.*

INTRODUCTION

Taxpayer compliance refers to a condition in which individuals fulfill their tax obligations, either voluntarily or due to enforcement. Higher levels of compliance positively impact state revenue through taxation. To foster this, 20 provinces in West Java have implemented a vehicle tax amnesty program. Bekasi regency one of the 18 regencies in West

Java, has actively participated in this initiative. According to Law No. 22 of 2009 on Road Traffic and Transportation, vehicle ownership will be officially revoked if the vehicle is not re-registered within two years of the Vehicle Registration Certificate (STNK) expiration. Through this tax amnesty program, the Bekasi Regency Government successfully collected IDR 120 billion between January 1 and April 10 2025.

Prior research consistently highlights that taxpayer awareness plays a pivotal role in improving compliance levels. This is evidenced by research conducted by , Yadinta et al (2018) in Depok, Hartopo et al (2020) in Klaten, Sulistyowati et al (2021) in Tebo Regency, (Pawama et al (2021) in Manado, Gaol & Sarumaha (2022), in Medan, Kuilim et al (2023) in Gorontalo. These studies consistently found that higher awareness among taxpayers leads to better compliance. However, different findings were reported As'ari (2018) in Rongkop District, where taxpayer awareness was found to have no significant effect on compliance. In 2025, taxpayer awareness to pose a challenge in certain areas, such as Jayapura City, where both awareness and taxpayer compliance especially for two and four wheeled vehicles remain low. In response, the government, in collaboration with the Papua Regional Police (Ditlantas Polda Papua) and Jasa Raharja, has launched various initiatives including the Samsat Jemput Bola (Jempol) program, joint police operation (sweeping), and door-to-door services. These efforts aim to directly educate citizens and provide more accessible mechanisms for fulfilling their vehicle tax obligations.

Apart from awareness, understanding of tax regulations is another internal factor that influences taxpayer compliance. This is supported by findings from Nurkhin et al (2018) in Semarang, Wardani & Wati (2018) in Kebumen, Purnamasari (2023) in Tangerang, and Maria Imakulata et al (2023) in Maumere, all of which indicate a significant positive relationship between understanding tax regulations and compliance behavior. On the contrary, Handayani et al (2020) in Surakarta , and Meutiaa et al (2021) in Langsa no such correlation. In Ternate City, the relatively high rate of delayed tax payments between 2018 and 2020 suggests a lack of understanding among taxpayers. However, this trend showed considerable improvement in 2021 and 2022, following intensified and supportive government policies.

Moreover, tax sanctions have proven to be an effective deterrent against non-compliance. This is evidenced by Alfiyah & Latifah (2017) in Dompu Nurlaela (2018) in Garut, Efriyenty (2019) in Batam, Sari & Kusumawardhani (2019) in Sleman, Jerry et al (2022) in KPP Tegallega, Hantono & Sianturi (2022) in Medan, all of which concluded that punitive measures have a significant influence on compliance levels. However, a contrasting result was reported by Supriatiningsih & Jamil (2021) in their research at KPP Pratama Jakarta Setiabudi IV, which found that sanctions had no meaningful effect on taxpayer behavior. In the capital city of Jakarta, increasing traffic violations and accident rates prompted a shift from manual traffic enforcement to an electronic system known as e-Tilang, which utilizes Electronic Law Enforcement (ETLE) cameras. This system has been perceived as more efficient, transparent, and effective in minimizing opportunities for bribery or extortion.

The purpose of this study is to analyze the influence of taxpayer awareness, understanding tax of regulations, and tax sanctions on motor vehicle taxpayer compliance in Bekasi Regency. This research is expected to provide information on taxpayer compliance and provide benefits and can serve as a reference to future researchers and help them fulfill their tax obligations.

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LITERATUR REVIEW

Attribution Theory

Attribution theory, developed by Fritz Heider and further developed by Bernard Weiner 1958, explain how individuals understand and determine the causes of behavior, both their own behavior and that of others, including organizations. In the context of communication, a person's behavior can be influenced by the attributions he gives to himself and to the person he is talking to. Attribution is a cognitive process that individuals use the answer questions about the reasons or causes behind a behavior. This process is important because it helps individuals understand the motives behind certain actions and becomes the main mediator in forming responses to the social environment (Samsuar, 2019).

Compliance Theory

Compliance theory introduced by Stanley Milgram (1963), explains that obedience is a condition where individuals submit to applicable orders or rules (Yana, 2021). In a sociological perspective, compliance with the law is divided into two approaches: instrumental, and normative. The instrumental approach assumes that individuals act based on personal interest and perception of the benefits of certain behavior, while the normative approach emphasizes that compliance arises from moral values and internalization of norms. Normative commitment is divided into two, namely through personal morality where individuals obey the law because they feel it is a moral obligations and through legitimacy, namely obedience because they recognize the authority of the law as the party with the authority to regulate behavior (Marlina, 2018).

In the context of taxation, the theoretical explanation shows that taxpayers awareness and understanding tax of regulation act as internal norms that influence compliance behavior. In addition, normative commitment, whether originating from morality or authority legitimacy, also strengthens compliance. All of these factors will contribute to shaping perceptions of tax sanctions which ultimately have an impact on taxpayer compliance.

Justice Theory

John Rawls' Theory of Justice (1971) introduces the concept of fairness as the foundation of justice, emphasizing that social benefits should no be limited to individuals with superior abilities, but must also provide opportunities for disadvantages groups to improve their quality of life (Taufik, 2013). Within this framework, advantages held by more privileged individuals should morally serve the interest of those in less favorable positions. The theory advocates for the equitable distribution of rights and obligations through objective, impartial, and transparent mechanisms (Ramadhanty & Zulaikha, 2020). In this study, tax sanctions are viewed as a practical application of distributive justice, aiming to ensure that all taxpayers fulfill their obligations fairly and equally, while also facing appropriate consequences for non-compliance without favoritism or bias.

Taxpayer Awareness

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Taxpayer awareness is an attitude that arises from an individual's understanding of the obligation to comply with tax regulations set by government. Over time, this level of awareness shows an increasing trend, which is reflected in the improvement in people's willingness to fulfill tax obligations (Amalia et al., 2023). Efforts to build tax awareness are not solely the responsibility of the tax authorities, but also require active contributions from all elements of society, including educational institutions. This role can be realized through tax education which includes information regarding fiscal policy, tax governance, as well as transparency in the use of taxes in national development, which ultimately aims to strengthen awareness in fulfilling tax obligations (Jenderal, 2016).

Understanding of Tax Regulations

Understanding of tax regulations reflects the extent to which taxpayers are aware of and able to apply the applicable tax provisions, including registration, calculation, payment, and reporting obligations (Firstta et al., 2023). As tax laws are part of the legal system, such understanding requires adherence to established legal norms. Taxpayers with adequate comprehension are generally more compliant in fulfilling their tax responsibilities (Maria Imakulata et al., 2023).

Tax Sanctions

Tax sanctions serve as legal instruments to ensure compliance with tax regulations and to prevent violations (Mardiasmo, 2019). The tax system recognizes two types of sanctions: administrative, and criminal. Administrative sanctions are imposed in the form of financial penalties for losses to the state due to non-compliance, while criminal sanctions function as a last resort legal measure aimed at enforcing adherence to tax laws.

Taxpayer Compliance

Tax compliance is an important element in the tax system because contribute to the collection of necessary revenues by the government to run various programs and service. Tax compliance high level can increase fiscal stability and ensure fair distribution tax burden on society. On the other hand, the level of tax compliance is low can have a negative impact on state finances and public welfare. Therefore, many countries are trying to improve tax compliance through various strategies, including effective law enforcement and tax counseling to taxpayers. Taxpayer compliance is a concept which is important on the world of taxation and has various definitions to various tax and economic expert (Hikmah & Ratnawati, 2024)

Hypotheses development

Taxpayer awareness is an internal factor that reflects an individual's understanding of their role in supporting state financing through taxes. The level of compliance increases when people feel the direct benefits of development and see the government's performance as fair and pro people's welfare (Jenderal, 2016). This awareness is not just about avoiding sanctions, but also contributes to minimizing reporting errors and encouraging voluntary compliance. In the perspective of compliance theory proposed by Stanley Milgram (1963),

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compliance can originate from normative commitments based on personal morality, where individuals comply with rules not because of external pressure, but because they consider tax obligations as part of their moral responsibility. Therefore, individuals with a high level of awareness tend to carry out their tax obligations voluntarily and consistently. In line with this theory, the results of previous research (Yadinta et al., 2018), (Hartopo et al., 2020). Pawama et al (2021), Sulistyowati et al (2021), (Gaol & Sarumaha (2022), Kuilim et al (2023). The following hypotheses are put out in light of the depiction above:

H_1 Taxpayer Awareness has a positive effect on Taxpayer Compliance.

A solid understanding of tax regulations is crucial factor in enhancing taxpayer compliance (Gishela & Sumarta, 2021). Taxpayers who are well informed about their rights and obligations are more likely to file and pay taxes accurately and on time, thereby avoiding administrative errors that could result in penalties. This understanding also supports the implementation of the self-assessment system, in which taxpayers independently fulfill their tax obligations (A, 2018).

Theoretically, the relationship between understanding and compliance can be explained through Stanley Milgram (1963) compliance theory, which asserts that individuals tend to comply with they understand them and recognize the legitimacy of the authority enforcing them. This aligns with the concept of normative commitment through legitimacy, where compliance arises from the belief that legal authorities have the rightful power to regulate social behavior particularly in the realm of tax compliance. In this context, compliance is driven not only by fear of sanctions but also by trust and respect toward the governing authority. Previous studies such as those by Nurkhin et al (2018), Wardani & Wati (2018), Purnamasari (2023), and Maria Imakulata et al (2023) consistently demonstrate that greater understanding of tax regulations significantly improves taxpayer compliance. Based on explanation, the following hypothesis is purposed:

H2: Understanding of Tax Regulations has a positive effect on Taxpayer Compliance.

Tax sanctions serve as a crucial instrument within the taxation system to enforce legal compliance and encourage taxpayer compliance. These sanctions are imposed on individuals or entities that violate tax regulations, such as late payments, inaccurate reporting, or deliberate tax evasion. The primary objective of imposing tax sanctions is to deter future violations by creating a discouraging effect. Moreover, consistent, transparent, and firm enforcement of sanctions acts as a preventive measure, fostering discipline among taxpayers in fulfilling their obligations.

From the perspective of John Rawls' theory of justice (1971), tax sanctions align with the principle of fairness, wherein obligations and legal enforcement are applied equally to all individuals. Fair and non-discriminatory application of sanctions strengthen public perception that the tax system upholds distributive justice, thereby enhancing both trust in the authorities and taxpayer compliance. Empirical studies such as those conducted by Alfiyah & Latifah (2017), Nurlaela (2018), Efriyenty (2019), Sari & Kusumawardhani (2019), Hantono & Sianturi (2022), Jerry et al (2022) provide evidence that strict and clearly defined sanctions have a positive and significant effect on taxpayer compliance. The presence of legal consequences encourages taxpayers to fulfill their responsibilities more diligently. Based on explanation above, the following hypothesis is proposed:

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H3: Tax Sanctions have a positive influence on Taxpayer Compliance.

RESEARCH METHOD

This study aims to examine the influence of taxpayer awareness, understanding tax of regulation, and tax sanctions on motor vehicle taxpayer compliance. A correlational research design was employed to analyze the relationships between variables based on correlation coefficients (Rukminingsih et al., 2020). The researcher's involvement was minimal, focusing on observing existing phenomena without intervention. The study population consist own private motor vehicles and work as employees in the private sector, state owned enterprise (SOEs), the education sector, civil servants, self-employed individuals, and private motor vehicle owners in Bekasi Regency, specifically in Tambun Selatan, Babelan, and Cibitung sub districts. A non-probability sampling method was used to select a sample of 360 respondents. Data were collected using a one-shot survey design, with a single round of data gathering through a structured closed-ended questionnaire.

Table 1. Operationalization of Research Variabel

Type	Variable	Dimension / Formula	Source
Independent Variables	Taxpayer Awareness	1. Taxpayers perceptions of the use of tax funds 2. Level of knowledge in awareness of paying taxes 3. Taxpayers financial condition	(As'ari, 2018)
	Understanding Tax of Regulations	1. Knowledge of general provisions and tax procedures 2. Understanding of the function of taxation 3. Compliance in calculating and paying taxes correctly	(As'ari, 2018)
	Tax Sanctions	1. Expediency 2. Technique	(Alfiyah & Latifah, 2017)
Dependent Variable	Taxpayer Compliance	1. Register 2. Calculate 3. Pay	(Wardani & Wati, 2018)

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Type	Variable	Dimension / Formula	Source
		4. Report	

RESULTS

This research uses primary data obtained through distributing questionnaire to 365 respondents who live in Bekasi Regency. Especially in the South Tambun, Babelan, and Cibitung areas. All respondents are private motor vehicle owners and work in the private sector, BUMN employees, education sector actors self-employed people and civil servants. Based on gender, the majority of respondents were women (54,25%), while man were (45,75%). In terms of age, most respondents were in the 21 -23 year group (55,89%), followed by 24 -26 year olds (14,79%), 18 - 20 year olds (11,23%), and 54 -56 year olds (0,82%). Based on their latest education, the majority of respondents had a high school/vocational school education (56,16%), followed by bachelor's degrees (33,70%), and master's degrees (1,10%). In terms of type of work, the majority work in the private sector (62,74%), followed by civil servants (23,84%), and BUMN employees (4,66%). Meanwhile, based on length of service, 35,34 respondents had worked for 1 -2 years, 27,95% for less than 1 years, 23,56% for more than 5 years, and 13,15% for 3 – 5 years. In terms of marital status, respondents who were never married (71,78%), followed by those who were married (27,95%), and those who had been married (0,27%),. The distribution of residence shows that the majority of respondents came from South Tambun (50,68%), followed by Babelan (28,49%), and Cibitung (20,82%).

Descriptive Analysis

Descriptive analysis is employed to describe and summarize the characteristics and variables within the study. It is used to present an overview of the participants responses and their tendencies across the research variables. In this study, descriptive statistics were obtained from the responses of 365 participants who completed the questionnaire related to taxpayer awareness, understanding of tax regulations, tax sanctions, and taxpayer compliance. The summary of these descriptive findings is presented in the following section.

Taxpayer Awareness

Table. 2 Respondents Assessment of the Taxpayer Awareness Variable

DMS	IND	Alternative Answers				N	ST	SI	%	Average	Std. Deviation	Sub Average
		SS	S	TS	STS							
		4	3	2	1							
TPTFU	TPTFU1	122	219	14	10	365	1183	1460	81,03	3,2411	0,6512	80,34247
	TPTFU2	111	225	15	14	365	1163	1460	79,66	3,1863	0,68112	
LKAP	LKAP1	129	206	19	11	365	1183	1460	81,03	3,2411	0,68403	80,5822
	LKAP2	114	219	25	7	365	1170	1460	80,14	3,2055	0,64444	
TFC	TFC1	148	194	13	10	365	1210	1460	82,88	3,3151	0,67187	81,1644
	TFC2	110	221	23	11	365	1160	1460	79,45	3,1781	0,67321	

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Total Score	7069
Ideal Total Score	8760
Total Average Percentage	81%

The first variable analyzed is taxpayer awareness, which consist of three dimensions with six indicators: taxpayer's perceptions of the use of tax funds, level of knowledge in awareness of paying taxes, taxpayers financial condition.

The descriptive analysis results show that the level of taxpayer awareness falls into the high category, with a total score of 7,069, representing 81% of the ideal score. The indicates that most respondents have a strong awareness of their tax obligations. For the first dimension taxpayer's perceptions of the use of tax funds (TPTFU1), recorded of 0,6512, indicating consistent responses. Recorded an average score of 3,2411, a percentage of 81,03% and a standard deviation of 0,6512, indicating consistent responses. The second statement (TPTFU2) had on average score of 3,1863, a percentage of 79,66% and a standards deviation of 0,68112. Despite some variation, both statements reflect a positive perception of taxation as a contribution to national development. The third dimensions Taxpayer Financial Condition (TFC), recorded the highest values among all dimensions. In the fifth statement (TFC1), 194 respondents recognized with an average score of 3,3151 and a percentage of 82,88%. The sixth statement (TFC2), received even higher agreement, where 221 respondents agreed that taxes are used for financing public infrastructure, the low standard deviation of 0,67187 shows a strong consensus among respondents.

In summary, the TFC dimensions recorded the highest average score at 81,16%. While the TPTFU dimensions had the lowest average at 80,34%. These findings indicate that respondents not only understand the function and obligations of paying taxes but also demonstrate a positive attitude toward the role of taxation in supporting national development.

Understanding of Tax Regulations

Table 3 Respondents Assessment of the Understanding of Tax Regulations Variable

DMS	IND	Alternative Answers				N	ST	SI	%	Average	Std. Deviation	Sub Average
		SS	S	TS	STS							
		4	3	2	1							
KTPP	KTPP1	92	243	24	6	365	1151	1460	78,84	3,1534	0,600018765	78,3562
	KTPP 2	84	245	30	6	365	1137	1460	77,88	3,1151	0,604021054	
UTFT	UTFT 1	140	202	12	11	365	1201	1460	82,26	3,2904	0,672791035	79,1096
	UTFT2	128	202	27	8	365	1180	1460	80,82	3,2329	0,676828785	
	UTFT 3	88	200	55	22	365	1084	1460	74,25	2,9699	0,794964449	
CCPT	CCPT1	75	242	41	7	365	1115	1460	76,37	3,0548	0,625714079	75,9361
	CCPT 2	69	214	72	10	365	1072	1460	73,42	2,937	0,701369863	
	CCPT 3	100	220	34	11	365	1139	1460	78,01	3,1205	0,687851311	
Total Score										9079		

Ideal Total Score	11680
Total Average Percentage	78%

The second variable analyzed is understanding of tax regulations, which comprises three dimensions: knowledge of general provisions tax and procedures, knowledge of the function of taxation, compliance in calculating and paying taxes correctly.

The descriptive analysis indicates that respondents understanding of tax regulations falls into the high category, with a total score of 9,079 or 78% of the ideal score. This reflects a relatively good level of comprehension regarding tax obligations, functions, and vehicle tax procedures. For the first dimension, knowledge of general tax provisions and procedures (KTPP), the majority of respondents demonstrated awareness of tax obligations and reporting deadliness. The first two indicators (KTPP1 and KTPP2) recorded average scores of 3,1534 and 3,1151, respectively, with agreement percentages of 78,84% and 78%. Low standard deviations indicate consistency in respondents understanding of taxation rules. In the second dimensions, understanding of the function of taxation (UTFT) the highest result was seen in UTFT1, which recorded an average score of 3,2904 (82,26%), indicating a strong understanding of the Taxpayer Identification Number (NPWP) as a personal tax identity. UTFT2 also reflected a positive response with an average of 3,2329 (80,82%). However, UTFT3 scored lower, with an average of 2,9699 and a standard deviation of 0,7949, indicating some doubt among respondents regarding taxes as a funding source for government expenditure. The third dimension, Compliance in Calculating and Paying Taxes Correctly (CCPT), scored the lowest among the three dimension, indicators CCPT1 and CCPT2 showed that respondents understanding of the vehicle tax system and calculation process was moderate, with average scores of 3,0548 and 2,9370, respectively. CCPT3 which addressed access to tax related information via mass media had an average score of 3,1205 (78,01%) suggesting that through tax information is fairly accessible, the effectiveness of its dissemination could be improved.

In summary, the dimensions of understanding the function of taxation (UTFT) recorded the highest average at 79,11%, while compliance in the tax calculation and payment (CCPT) had the lowest at 75,94%. These results suggest that althrough respondents possess a solid foundational understanding, further efforts are needed to enhance their technical knowledge of tax procedures.

Tax Sanctions

Table. 4 Respondents Assessment of the Tax Sanctions Variable

DMS	IND	Alternative Answers				N	ST	SI	%	Average	Std. Deviation	Sub Average
		SS	S	TS	STS							
		4	3	2	1							
UT	UT1	134	183	28	20	365	1161	1460	79,5205	3,1808	0,79393	76,8721
	UT2	99	192	59	15	365	1105	1460	75,6849	3,0274	0,77234	
	UT3	105	183	55	22	365	1101	1460	75,411	3,0164	0,82412	

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TQ	TQ1	159	175	19	12	365	1211	1460	82,9452	3,3178	0,71984	81,5068
	TQ2	137	182	29	17	365	1169	1460	80,0685	3,2027	0,77459	
Total Score										5747		
Ideal Total Score										7300		
Total Average Percentage										79%		

The next variable analyzed is tax sanctions, which consist of two dimensions and five measured indicators: utility and technical.

The descriptive analysis reveals that the tax sanctions variable is generally in the high category, with a total score of 5,747, equivalent to 79% of the ideal score. This reflects a positive perception among respondents regarding the existence and effectiveness of sanctions in the taxation system. In the utility dimensions, most respondents agreed that sanctions are necessary to foster discipline in paying taxes (UT1), which obtained an average score of 3,1808 or 80%. This indicates that sanctions are perceived not merely as punitive tools but also as preventive mechanisms to encourage compliance. However, the statement regarding the deterrent effect (UT2) received a lower average score, suggesting some skepticism among respondents about the psychological impact of sanctions. Despite this, the majority of respondents did not feel personally disadvantages by the sanctions are not viewed as overly burdensome but are still considered influential in shaping taxpayer behavior. In the technical dimension, respondents perception of fairness and consistency in the enforcement or sanctions were reflectively strong. Most respondents agreed that sanctions should be imposed in accordance with applicable regulation (TQ1), which archived an average score of 3,3178 and they also supported the application of sanctions non-compliance taxpayers (TQ2), with an average score of 3,2027. These findings suggest that trust in the tax system can be reinforcement of sanctions. Between the two dimensions, the technical dimensions scored the highest average at 81,51%, while the utility dimensions recorded average at 81,51%, while the utility dimensions recorded average of 76,87%. This indicates that respondents hold a stronger perception of the procedural and legal aspects of tax sanctions compared to their functional or perceived personal benefits.

Overall, the results affirm that tax sanctions are considered important tools in maintaining discipline and order within the taxation system, particularly concerning motor vehicle taxes.

Taxpayer Compliance

Table 5. Respondents Assessments of the Taxpayer Compliance Variable

sDMS	IND	Alternative Answers				N	ST	SI	%	Average	Std. Deviation	Sub Average
		SS	S	TS	STS							
		4	3	2	1							
MD	MD1	124	213	14	14	365	1177	1460	80,6164	3,2247	0,69357	81,1644
	MD2	132	208	16	9	365	1193	1460	81,7123	3,2685	0,65728	
MH	MH1	94	234	28	9	365	1143	1460	78,2877	3,1315	0,64466	77,5799

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	MH2	96	226	35	8	365	1140	1460	78,0822	3,1233	0,65679	
	MH3	86	222	48	9	365	1115	1460	76,3699	3,0548	0,68026	
MB	MB1	101	222	34	8	365	1146	1460	78,4932	3,1397	0,66182	81,0103
	MB2	146	187	25	7	365	1202	1460	82,3288	3,2932	0,67769	
	MB3	124	214	19	8	365	1184	1460	81,0959	3,2438	0,64807	
	MB4	136	205	16	8	365	1199	1460	82,1233	3,2849	0,65033	
ML	ML1	99	237	20	9	365	1156	1460	79,1781	3,1671	0,62986	78,8014
	ML2	102	217	40	6	365	1145	1460	78,4247	3,137	0,66033	
Total Score										12800		
Ideal Total Score										16060		
Total Average Percentage										80%		

The final variable analyzed is taxpayer compliance, consisting of four dimensions and eleven indicators: register, calculate, pay, report.

Descriptive findings show that taxpayer compliance is within the high category with a total score of 12,800, representing 80% of the ideal score. This indicates a strong level of compliance among respondents in fulfilling both administrative and substantive tax obligations. In the register dimensions, two indicators show that the majority of respondents voluntarily register for a Taxpayer Identification Number (NPWP), with average scores of 3,2247 and 3,2685 respectively. The low standard deviations suggest a consistent understanding of administrative tax obligations. The dimensions recorded the highest sub-variable average score at 81,16%. The calculate dimension reveals that most respondents actively calculate and understand their vehicle tax liabilities. Indicator CC1 and CC2 had average scores around 3, 13, while CC3 showed slightly lower self-assessed ability to calculate taxes accurately. A higher standard deviation for CC3 indicates a more varied perception among respondents. This dimensions had the lowest average score, at 77, 58%, indicating a need for improvement in technical calculate skills. In the pay dimensions, displayed strong compliance in setting tax liabilities, including arrears, and making timely pay. PM3 and PM4 records average scores of 3, 2438 and 3,2849, respectively highlighting the positive impact of accessible pay facilities emphasize behavior. These findings emphasizes that supportive infrastructure plays a significant role in promoting taxpayer compliance. Finally, in the report dimensions, the majority of respondents demonstrated awareness of tax reporting deadlines, with average scores of 3, 1671 and 3, 1370 for respective indicators. The reflects a sound understanding of the administrative aspects of compliance, particularly regarding timely vehicle tax reporting.

Overall, the analysis shows that all compliance dimensions fall into the high category, with the highest compliance observed in NPWP register, and the lowest in tax calculate. These findings indicate that while administrative awareness is relatively strong, there is understanding especially in calculate their obligations correctly.

Convergent Validity Testing

Convergent validity was assessed by examining the outer loading (loading factor) values of each indicator. An indicator is considered to have good convergent validity if its outer loading exceeds 0,70. These values are presented in appendix 1 below displays the

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loading factor results for each indicator within the variables of taxpayer awareness (X1), understanding of tax regulation (X2), tax sanctions (X3), and taxpayer compliance (Y). All indicators records outer loading values above 0,70, indicating that each item demonstrates strong convergent validity (Hair et al., 2011). In addition to outer loadings, convergent validity is also assessed using the Average Variance Extracted (AVE). in this study, all AVE values for the constructs exceeded the recommended threshold of 0,50. Therefore, it can be conclude that the indicators for each variable meet the criteria for convergent validity, both in terms of outer loading and AVE.

Table 6. Average Variance Extracted

	Average Variance Extracted (AVE)
PWPUP	0,798
TPKMP	0,792
KKWP	0,786
PMKU	0,823
PMFP	0,671
KDMM	0,712
MD	0,809
MH	0,702
MB	0,678
ML	0,779
KM	0,712
TK	0,818

Note: Data Processing Results, 2025

Discriminant Validity

Discriminant validity is established when two instruments designed to measure different constructs produce uncorrelated scores, indicating that each instrument accurately measures a district (Hartono, 2018). According to Abdillah & Jogiyanto (2015), discriminant validity can be assessed through cross loading values by comparing the correlation of each indicator with is respective construct and with other construct. A construct is considered to have strong discriminant validity when its indicators correlate more highly with the construct they are intended to measure than with other constructs. This suggests that the latent construct more effectively predicts indicators within its own block than those in other block.

Table 7 Fornell-Larcker

	Fornell-Larcker
KDMM	0,844

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KKWP	0,887
KM	0,844
MB	0,824
MD	0,900
MH	0,838
ML	0,882
PMFP	0,819
PMKU	0,907
PWPUP	0,894
TK	0,904
TPKMP	0,890

Note: Data Processing Results, 2025

Reliability Testing

The purpose of reliability testing is to assess the consistency and accuracy of measurement instruments in capturing the intended constructs (Hartono, 2018). Within the PLS approach, reliability is evaluated using two main indicators: Cronbach's Alpha and Composite Reliability (Abdillah & Jogiyanto, 2015). Cronbach's Alpha estimates the lower bound of reliability, while Composite Reliability reflects the actual reliability value of construct. This study adopts a minimum there sold of 0,70 for both indicators. Based on the results obtained, all variables recorded Cronbach's Alpha and Composite Reliability values exceeding 0,70. Therefore, all constructs in this model are considered reliable and suitable for further hypothesis testing.

Table 8 Reliability Testing

	Cronbach's alpha	Composite reliability
PWPUP	0,747	0,888
TPKMP	0,737	0,884
KKWP	0,728	0,880
PMKU	0,785	0,903
PMFP	0,755	0,860
KDMM	0,798	0,881
MD	0,765	0,895
MH	0,788	0,876
MB	0,842	0,894
ML	0,716	0,876
KM	0,797	0,881
TK	0,778	0,900

Note: Data Processing Results, 2025

Based on the table above, the reliability test results indicate that all variables in this study have Cronbach's Alpha and Composite Reliability values greater than 0,70 which

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means they meet the criteria for reliability testing. Based on the evaluation of the outer model measurement, the final results of the outer model are as follows:

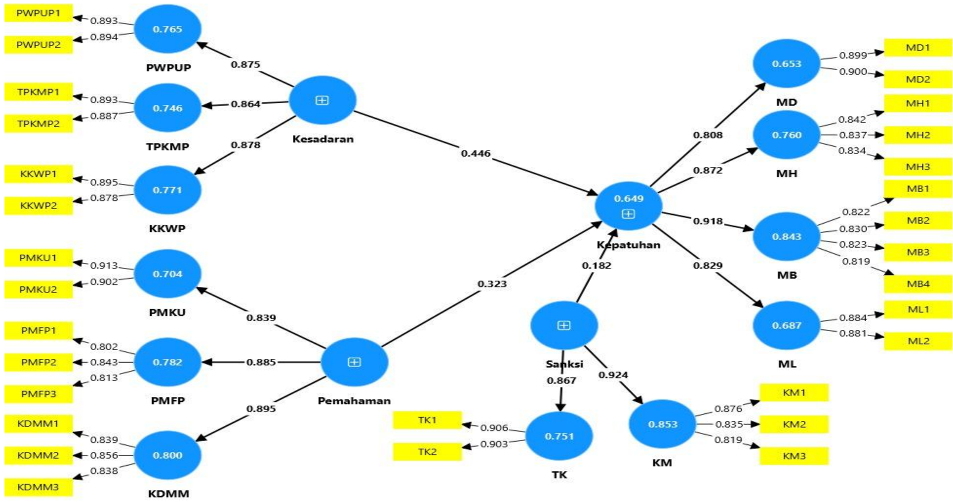

Figure 1. Outer Model Evaluation

Information: kesadaran;awareness, pemahaman; understanding tax of regulation; kepatuhan; taxpayer compliance, sanksi; tax sanction.

Structural Model

According to (Ghozali,2016), the inner model. Also referred to as the inner relation model describes the relationships between latent variables based on substantive theoretical framework. The design of structural model is constructed in accordance with the research questi … series of estima …

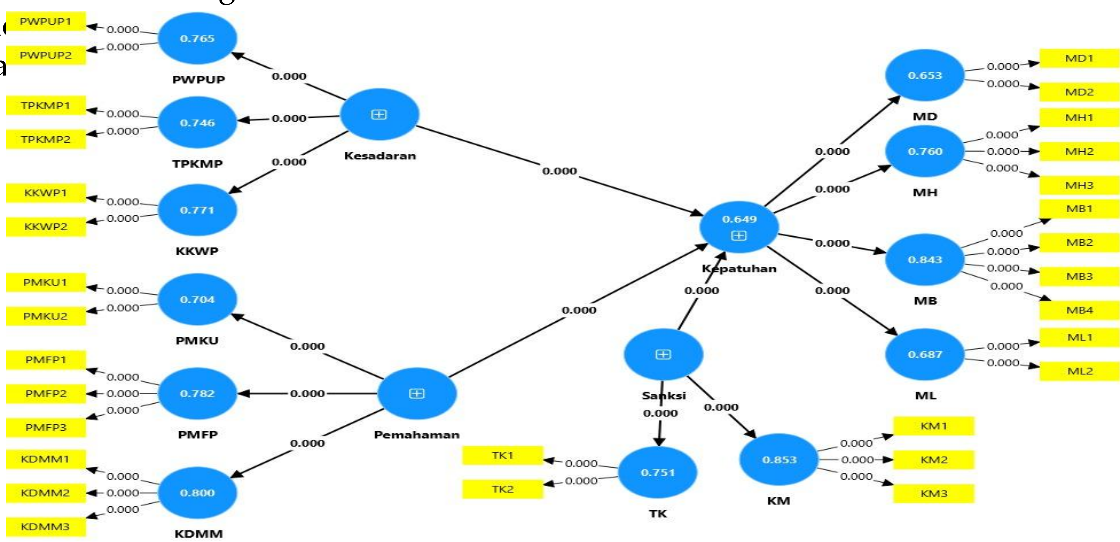

Figure 2 Inner Model Evaluation

Information: kesadaran;awareness, pemahaman; understanding tax of regulation; kepatuhan; taxpayer compliance, sanksi; tax sanction.

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Coefficient of Determination (R^2)

The coefficient of determination (R^2) is used to measure the extent to which independent variable explain the variance of the dependent variable within a structural model (Abdillah & Jogiyanto, 2015). An (R^2) value greater than 0,67 is considered strong, a value between 0,19 and 0,33 is weak. Based on results of the analysis the R^2 value for the taxpayer compliance variable is 0,649, which falls into the strong category. This indicates that the model has a solid predictive capability, where 64,9% of the variation in taxpayer compliance can be explained by the variable of taxpayer awareness, understanding of tax regulation, and tax sanctions. The remaining 35,1% is attributed to other factors not included in the research model.

Table 9 R-Square Value

Variable	R-square	R-square adjusted
Kepatuhan Wajib Pajak	0,649	0,646

Predictive Relevance (Q^2)

The Q-Square (Q^2) value is used to assess the predictive relevance of the model in estimating observed values, including the accuracy of parameter estimates. A Q^2 value greater than 0 suggests that the model has good predictive power, whereas as Q^2 value indicates that the model is acceptable from a predictive standpoint.

The Q^2 value in this study is calculated as follows:

$Q^2 = 1 - (1 - R^2)$

$= 1 \_ (1 - 0{,}649)$

$= 1 - 0{,}351$

$= 0{,}649$

The resulting Q^2 value is 0,649 or 64,9%. This results demonstrates that the model is capable of explaining 64,9% of the variation in the data. While the remaining 35,1% is influenced by other factors not included in this research model.

Path Coefficient

The hypothesis testing in this study was conducted using the bootstrapping technique within the Partial Least Square (PLS) method. This testing aimed to examine the statistical significance of the relationship between variables in the model. A hypothesis is considered statistically significant if the p-values is less than 0,05.

Table 10 Path Coefficient

	Original Sample	P-Values
TA →TC	0,446	0,000
UTR → TC	0,323	0,000
TS → TC	0,182	0,000

Information: TA: Taxpayer Awareness; UTR : Understanding of Tax Regulations; TC: Taxpayer Compliance; TS: Tax Sanctions.

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First, taxpayer awareness was found to have a positive and significant effect on taxpayer compliance, with a path coefficient of 0,446 and a p-value of 0,000. This result supports the hypothesis and theoretical assumption the higher taxpayer awareness leads to higher compliance. Second, the variable understanding of tax regulations also showed a positive and significant influence on taxpayer compliance with a path coefficient of 0,323 and a p-values of 0,000. This indicates that greater understanding of tax laws contributes positively to compliance and is consistent with the proposed hypothesis. Third, tax sanctions were found to have a positive and significant effect on tax payer compliance, with a coefficient of 0,182 and p-values of 0,000. This result confirms that sanctions play a meaningful role in encouraging compliance with tax obligations.

DISCUSSIONS

Taxpayer Awareness Has a Positive and Significant Effect On Taxpayer Compliance.

The findings of this study indicate that taxpayer awareness has a positive and significant influence on taxpayer compliance. This suggest that individuals with higher levels of awareness are more likely to fulfill their tax obligations responsibly. These results are consistent with previous studies by Yadinta et al (2018), Hartopo et al (2020), Pawama et al (2021), Sulistyowati et al (2021), Gaol & Sarumaha (2022), Kuilim et al (2023), all of which confirmed a consistent positive relationship between awareness and compliance across various regions and taxpayer groups.

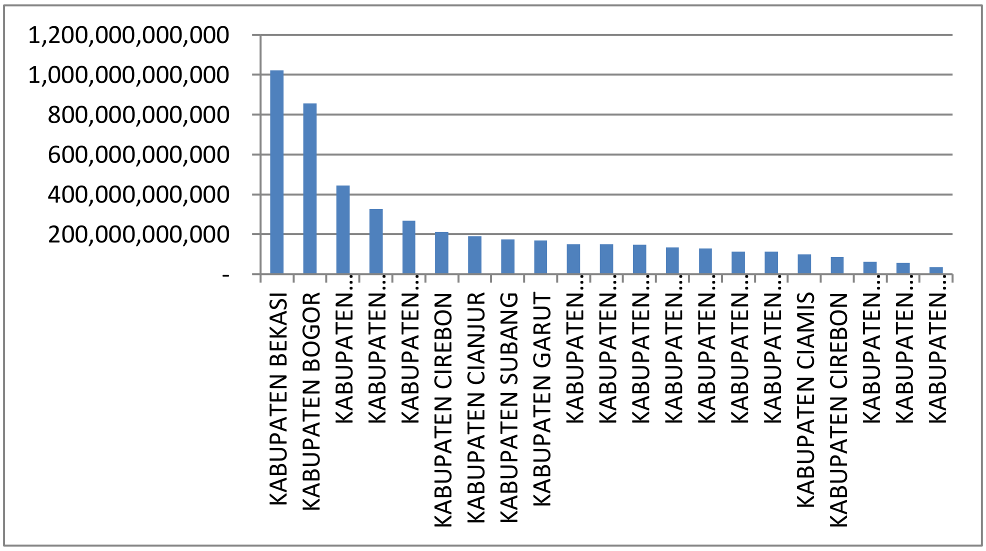

Figure 3 Total Motor Vehicle Tax Revenue in 2024

Data on Motor Vehicle Tax (MVT) REVENUES IN West Java Province for 2024 further substantiates these findings. Bekasi Regency recorded the highest MVT revenue at IDR1,02 trilion, followed by Bogor and Karawang. Conversely, region such as pangandaran, indramayu, and sukabumi reported lower revenues, indicating regional disparities in taxpayer awareness. The high MVT revenue in Bekasi suggest a strong public understanding of and moral commitment to tax obligations, consistent with compliance theory, particularly

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the notion of normative commitment through morality, where taxpayer comply not solely due to fear of sanctions but due to an internalized sense of legal and moral responsibility.

The study also identifies a new dimension of taxpayer awareness a positive perception of how tax funds are utilized. A total of 225 respondents viewed tax payment as a direct contribution to national development. Additionally, 219 respondents reported fulfilling their tax duties independently, reflecting both a solid understanding of their obligations and a high level of personal accountability. Furthermore, 221 respondents acknowledge that taxes fund public facilities, highlighting financial capacity as a key factor in compliance behavior. Overall, the three primary dimensions of awareness perception of tax fund utilization, knowledge of tax obligation dimensions, in particular, reached an average of 81,16% affirming the role of economic capability in influencing compliance with MVT obligation.

Nonetheless, this study has limitations, notably its narrow geographic focus on Bekasi Regency and its exclusive examination of motor vehicle tax. As such, the findings many not be fully generalizable to other types of taxes or regions with more complex characteristics. Future research is recommended to broaden both the geographic scape and types of taxes examined. Based on the 2024 data, the rend suggest that increased by the level of awareness. Regions like Bekasi and Bogor, where awareness is relatively high, have achieved substantial MVT revenues. To sustain this positive trajectory, enhancing the transparency of tax fund utilization is crucial. When taxpayers perceive tangible impacts from their contributions, awareness will grow organically, leading to sustained improvements in taxpayer compliance.

Understanding of Tax Regulation Has a Positive and Significant Effect On Taxpayer Compliance.

The findings of this study indicate that understanding of tax regulation has a positive and significant effect on taxpayer compliance. The greater the taxpayers comprehension of tax rules, the higher their tendency to fulfill tax obligations accurately and on time. This results aligns with compliance theory, particularly in the aspects of normative commitment through legitimacy, where taxpayers comply with regulations because they recognize the states authority as legitimate and authorizes to govern behavior. Empirically, this relationship is supported by previous study, such as those conducted by Nurkhin et al (2018), Wardani & Wati (2018), Purnamasari (2023), and Maria Imakulata et al (2023), all of which consistently found a positive correlation between tax regulations understanding and taxpayer compliance.

This study further contributes to the existing literature by breaking down the variable of tax regulation understanding into three specific dimensions, knowledge of general provisions and tax procedures, a total of 245 respondents reported awareness of deadlines for vehicle tax reporting, indicating a strong grasp of administrative obligations in line with government regulations No. 46 of 2013. Understanding of tax functions, 202 respondents recognize the importance of the Taxpayer Identification Number (NPWP) as a normal identity for taxation purposes and knowledge tax as the states primary source of revenue for funding infrastructure and public services. Accuracy in tax calculation and payment, 242 respondents stated that they understood the current motor vehicle tax system, reflecting their preparedness to comply independently and accurately.

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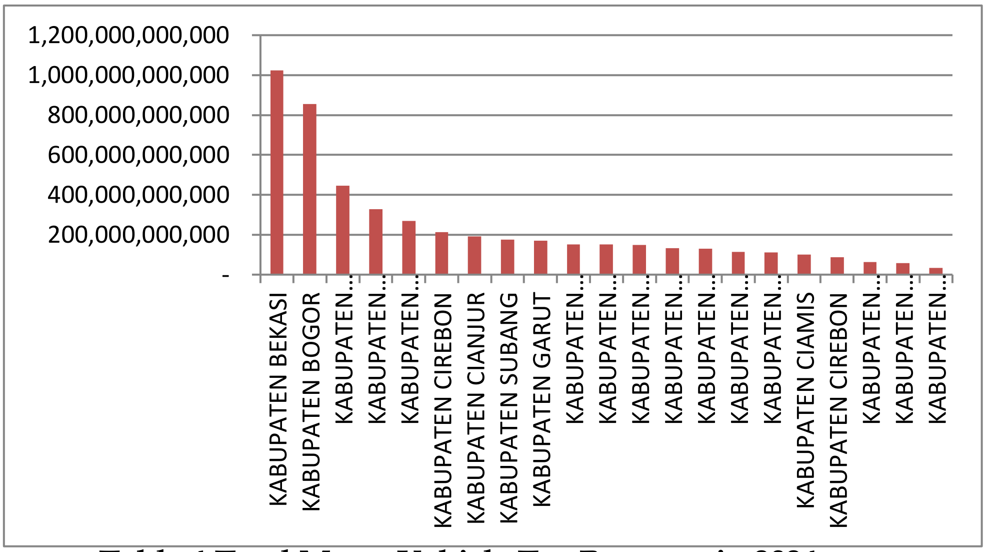

Table 4 Total Motor Vehicle Tax Revenue in 2024

Motor Vehicle Tax (MVT) revenue data for 2024 in West Java further supports these findings. Bekasi Regency recorded the highest revenue at IDR 1.02 trillion, followed by Bogor and Karawang. In contrast, Pangandaran and several other regions reported significantly lower revenues. This disparity illustrates variations in the level of regulatory understanding among taxpayers across regions. In areas like Bekasi, where understanding of deadlines, procedure, and legal consequences is high, taxpayer compliance also tends to be stronger, contributing directly to higher tax revenue. Therefore, adequate comprehension of the tax system and its regulations is a critical factor in fostering compliance. Taxpayers who clearly understand what when, and why they must pay taxes are more likely to fulfill their obligations consciously and systematically.

However, this study has its limitations particularly in terms of geographic coverage, as it only focuses on Bekasi Regency and motor vehicle tax. As such, the findings may not be fully generalizable to other tax types or regions with different socio-economic characteristics. Future studies are encouraged to expand the research scope to include other regions and forms of taxation for broader applicability. Moving forward, improving taxpayer compliance can be achieved by ensuring clear communication of tax related information, simplifying regulations, and maintaining transparency in the tax system. This will help taxpayers feel more confident, informed, in accordance with the prevailing laws.

Tax Sanctions Has a Positive and Significant Effect On Taxpayer Compliance.

The findings of this study reveal that tax sanctions exert a positive and significant influence on taxpayer compliance. The imposition of tax penalties serves a legal enforcement tool designed to create a deterrent effect and prevent violations of tax regulations. The strict and consistent application of sanctions encourages compliance, particularly among taxpayers who tend to neglect their tax obligation. Tax sanction function not only as punitive measures but also as preventive mechanism that scape compliant behavior when taxpayers understand the financial consequences of non-compliance such as fines or administrative penalties the like hood of timely and accurate tax payment increases. A solid understanding of the nature and implications of sanctions strengthen awareness and reduces the risk of future violations.

These findings align within John Rawls' Justice theory (1971), which asserts that all individuals must be treated equally within a legal framework. In the context of taxation, sanctions serve as a means to uphold fiscal fairness, ensuring that every citizen contributes equitably to national development. Several previous studies support these findings, including those by Alfiyah & Latifah (2017), Nurlaela (2018), Efriyenty (2019), Sari & Kusumawardhani (2019), Hantono & Sianturi (2022), Jerry et al (2022). These studies consistently demonstrate that tax sanctions positively contribute to taxpayer compliance, across both individual taxpayers and small business actors.

This research also introduces new insights by exploring taxpayers perception of sanctions through two dimensions. In terms of perceived utility, 192 respondents agreed that sanctions generate a deterrent effect and enhance tax discipline. In the technical dimensions, 182 respondents acknowledge that non-compliance vehicle taxpayers should be subject to penalties, reflecting strong awareness of applicable rules, particularly Law No. 1 of 2022 concerning fiscal relations between central and regional governments.

The implications suggest future efforts to improve taxpayer compliance should be emphasizes greater awareness of the role and legitimacy of tax sanctions. Local governments are encouraged to design sanctions that not only impose penalties but also promote legal literacy, procedural transparency, and ease of compliance. Nevertheless, this study has limitations. It focused solely on Bekasi Regency and involves only motor vehicle taxpayers, restricting the generalizability of the results to other tax types or regions with different characteristics. Future research is recommended to broaden the geographic and tax scope in order to produce more comprehensive and representative findings.

CONCLUSIONS

Based on analysis results, it can be concluded that all hypothesis in this study are statistically significant. Taxpayer awareness has a positive and significant effect on taxpayer compliance, indicating that a high level of awareness can encourage compliant behavior. Similarly, understanding of tax regulations also has a positive and significant impact on taxpayer compliance, meaning that taxpayers who understand tax laws tend to comply more consistently. Tax sanctions were also found to have positive and significant effect on taxpayer compliance, suggesting that the presence of firm sanctions enhances compliance levels.

This study offers both theoretical and practical contributions. For academics, the findings can serve as a reference in developing taxpayer compliance models that integrate behavioral and enforcement based approaches. For tax authorities particularly the Regional Revenue Agency the study reveals that a higher level of taxpayer awareness significantly increases. Likewise, a strong understanding of tax regulations has been proven to significantly enhance taxpayer compliance. Furthermore, this research emphasizes the critical role of tax sanctions as an external factors that strengthen the relationship between taxpayer awareness and understanding tax of regulations with compliance behavior. Tax sanctions as an external factor that strengthen the relationship between taxpayer awareness and understanding of regulations with compliance behavior. Tax sanctions that are enforced fairly, firmly, and consistently not only create a deterrent effect for non-complaint taxpayers but also reinforce the positive influence of awareness and regulatory understanding on tax compliance. From a policy perspective, this study provides

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a foundation for the government in formulating more effective strategies to increase motor vehicle taxpayer compliance. The finding that awareness and understanding of tax regulations significantly influence compliance underlines he importance of improving administrative procedures, as stipulated in Government Regulation No. 46 of 2013. Additionally, since tax sanctions were found to amplify these effects, the implementations of administrative penalties should be strengthened in a fair, strict, and consistent manner in accordance with Law No. 1 of 2022, so that sanctions can function optimally as a control mechanism and enhance local tax revenue.

This study has several limitations, including low respondents participation due to concerns about online fraud, a limited geographic focus on Bekasi Regency, and the inclusion of only motor vehicle taxpayers. Additionally, elderly respondents required assistance to ensure accurate and personal responses, minimizing the risk of errors. Future researchers are advised to expand the scope the scope of the study to include a wider geographic area and various types of taxes.

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