

## The Influence of Fiscus Services and Tax Bleaching on Taxpayers Compliance with Tax Socialization as a Moderating Variable


<sup>1\*</sup>Hanifah, <sup>2</sup>Angelina Patricia , <sup>3</sup> Khoirun Nuranisa Safitri

<sup>1\*,3</sup> Sekolah Tinggi Ilmu Ekonomi Tri Bhakti, Bekasi, Indonesia

<sup>2</sup> Sekolah Tinggi Ilmu Ekonomi Mulia Pratama, Bekasi, Indonesia

Email : <sup>2</sup> [anlpatricia00@gmail.com](mailto:anlpatricia00@gmail.com) , <sup>3</sup> [khoirunns816@gmail.com](mailto:khoirunns816@gmail.com)

Corresponding author e-mail: <sup>1</sup> [nifaona@gmail.com](mailto:nifaona@gmail.com)

Article Info	Abstract
<p><b>Keywords:</b></p> <ul style="list-style-type: none"><li>○ Fiscus Services,</li><li>○ Tax Bleaching,</li><li>○ Taxpayers Compliance,</li><li>○ Tax Socialization</li></ul>	<p><b>Purpose</b> – This research aims to examine, analyze, and obtain empirical evidence about the influence of Fiscus Services and Tax Bleaching on Taxpayers Compliance with Tax Socialization as a moderating variable.</p>
<p><b>Article History</b></p> <p>Received: 22 – 01 - 2025 Accepted: 04 - 09 - 2025 Published: 30 – 09 - 2025</p>	<p><b>Design/methodology/approach</b> – This research uses quantitative research. This research was conducted using a questionnaire distributed to motor vehicle Taxpayers registered with SAMSAT Bekasi City in 2023 with total of 120 respondents. Each questionnaire distributed contains 40 questions for respondents to answer. To get the results of this research, researches used PLS SEM Version 3.0.</p>
 <p>Copyright: © 2025 by the authors. Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution (CC BY SA) license (<a href="https://creativecommons.org/licenses/by-sa/4.0/">https://creativecommons.org/licenses/by-sa/4.0/</a>)</p>	<p><b>Findings</b> – The results of this study found that Fiscus Services had a positive and insignificant effect on Taxpayers Compliance, Tax Bleaching had a positive and significant on Taxpayers Compliance, and Tax Socialization could not strengthen the relationship between Fiscus Services and Tax Bleaching on Taxpayers Compliance.</p>
	<p><b>Research limitations/implications</b> – This research has several limitations that should be considered when interpreting the results. First, the sample size is limited to 120 respondents in the Bekasi City area so it may not represent all motor vehicle Taxpayers. Second, it uses cross-sectional data which cannot capture change over time. Implications for future research include the need to expand the sample size to include a more diverse range and may also consider adding variables such as tax literacy, trust in tax institutions, or cultural factors to provide a more understanding of Taxpayers Compliance.</p>

## INTRODUCTION

Tax play a vital role as the primary source of state revenue used to support national development, both in infrastructure and public welfare (Larasati & Hartika, 2023). Based on Undang-Undang Republik Indonesia Nomor 28 Tahun 2007, taxes are defined as a mandatory contribution imposed by individuals or entities to the state without direct compensation, utilizes for the state's needs in the interest of its citizens. Among various types of taxes, motor vehicle tax is one of the significant contributors to local revenue (PAD), particularly at the regional government level.

According to Undang-Undang Nomor 28 Tahun 2009 motor vehicle tax is an obligation that must be fulfilled by the owner or controller of motor vehicles. This tax has great potential to increase local revenue, given the high demand for transportation, which has led to an annual increase in the number of motor vehicles. However, data indicates that Bekasi



City faces significant challenges regarding motor vehicle Taxpayers Compliance. Based on a report from Bapenda Jawa Barat in 2023, the taxpayers Compliance ratio in Bekasi City decreased from 59,29% in 2018 to 59,01% in 2022, despite a consistent in number of registered vehicles.

**Table 1. Motorized Vehicle Taxpayers Compliance in Bekasi City**

Year	KBM	Pay	Compliance Ratio
2018	1.609.441	954.199	59,29%
2019	1.601.965	987.470	61,14%
2020	1.533.880	873.988	56,98%
2021	1.508.616	875.192	58,01%
2022	1.500.415	885.418	59,01%

Source: Bapenda Jawa Barat (2024)

This decline in compliance reflects the low awareness among the public to fulfill their tax obligations. It highlights that the significant potential of motor vehicle taxes as a primary source of local revenue has not been fully optimized. This is regrettable, as optimizing motor vehicle tax revenue could contribute significantly to regional development, including road infrastructure improvements, public facility development, and welfare programs.

To enhance Taxpayers Compliance, effective policy interventions are required, considering various factors influencing taxpayers behavior. The first factor is the quality of tax services. Professional and high quality tax services can recreate comfort and trust among taxpayers, encouraging them to comply with their tax obligations (Fitrianti et al., 2023). The second factor is the motor vehicle tax amnesty program, a policy that waives late payment penalties within a specified period. This program aims to encourage delinquent taxpayers to settle their obligations without the burden of penalties (Wiranjani & Sujana, 2023). Additionally, Tax Socialization plays a crucial role in increasing public understanding of their tax obligation. Socialization conducted regularly and effectively, through direct media such as outreach programs or indirect media such as billboards, social media, or television, can help taxpayers understand the benefits of taxes and the legal consequences of non-compliance (Faidani et al., 2023). Effective socialization can also strengthen the positive impact of tax services and tax amnesty programs on Taxpayers Compliance.

In Bekasi City the implementation of these programs poses its own challenges. Many taxpayers do not fully utilize tax services, are unaware of the tax amnesty programs, or lack sufficient information from tax socialization efforts. Therefore, a comprehensive strategy is needed to integrate these three factors in efforts to improve Taxpayers Compliance. Based on these issues, this research aims to analyze the influence of Fiscus Services and Tax Bleaching on Motor Vehicle Taxpayers Compliance in Bekasi City, with Tax Socialization as a moderating variable. This research is expected to provide empirical contributions that are beneficial for local governments in designing more effective tax policies and serve as a reference for developing a more transparent and taxpayers friendly tax system.

## LITERATUR REVIEW

### Theory of Planned Behavior

According to Alimbudiono, 2020 in his book *The Concept of Environmental Management Accounting Knowledge*, the Theory of Planned Behavior, developed by Aizen is a theory that explains the factors influencing an individual's intention to perform a specific behavior. Theory of Planned Behavior integrates various aspects of social psychology to understand how intentions or the willingness to act are shaped by three main components: attitude toward the behavior, subjective norms, and perceived behavioral control. This theory is considered one of the most effective approaches for predicting individual behavior, as it provides a clear understanding of how people make decisions to act. By utilizing Theory of Planned Behavior, we can gain deeper insights into the reason behind an individual's actions and how they can be guided to act in line with specific goals or expectations (Rizal et al., 2024).

### Attribution Theory

According to (Astuti et al., 2023) in the book *Work Deviance: The Phenomenon of Cyberloafing Behavior* by Robbins, Attribution Theory explains how individuals understand the causes behind someone's behavior, whether influenced by internal factors such as character or external factors such as situational conditions. This theory helps to explain the reasons behind an individual's actions or decisions. Other research also highlights that attribution theory focuses on how people interpret their own behavior or that of others, taking into account the internal processes that influence this understanding. The theory provides valuable insights into how humans evaluate and comprehend behavior within various social contexts (Sunaningsih et al., 2024).

### Fiscus Services

Tax services are services provided to the public to meet tax related needs in accordance with applicable rules and procedures (Larasati & Hartika, 2023). Good service from the fiscus plays an important role in encouraging taxpayers' decisions to pay taxes, because they feel their contribution to the country is appreciated. A friendly attitude and satisfactory service can increase taxpayer satisfaction and encourage their compliance in fulfilling tax obligations (Suleman, 2022).

### Tax Bleaching

Motor vehicle tax is tax on the ownership or use of motor vehicles, including heavy machinery that is mobile, powered by engines or devices that convert energy sources into motion (Liberty et al., 2023). The motor vehicle tax amnesty program initiated by local governments aims to assist taxpayers who are in arrears by waiving late payment penalties. Taxpayers are only required to pay the tax amount stated in the vehicle registration certificate (STNK), with the goal of improving public compliance in fulfilling tax obligations (Silviani & Inalisyanty, 2024).

### Taxpayers Compliance



According to the kamus Besar Bahasa Indonesia (KBBI), compliance refers to the attitude of a person who is obedient, obeying and respecting regulations. In the context of taxation, compliance refers to conformity with tax laws in fulfilling rights and obligations. Taxpayer compliance occurs when taxpayers fulfill their tax rights and obligations without external enforcement, such as audits or administrative sanctions. (Harjo, 2019) further explains that Taxpayer Compliance is a condition where taxpayers voluntarily comply with all applicable tax regulations, exercise their rights, and fulfill their obligations according to the rules. This compliance reflects legal awareness and supports the smooth operation of the tax system.

### **Tax Socialization**

Tax socialization is an effort to provide information to the public or taxpayers to help them understand tax regulations and obligations, with the aim of improving their compliance (Setiadi et al., 2024). According to Pristina et al., 2024, this socialization is carried out by the Directorate General of Taxes (DJP) as part of a strategy to educate the public and increase tax revenue. This activity is conducted using various methods, audience segmentation, and media, and it needs to be implemented regularly to be effective. With proper understanding through socialization, taxpayers will become more aware of the importance of paying taxes, which in turn will enhance their compliance with tax obligations.

### **Hypotheses development**

According to attribution theory, Fiscal Services are an external factor that influences taxpayers' perceptions of their compliance with tax obligations. Wardani & Wulandari, 2023 state that taxpayers' perceptions of taxes are closely related to their level of compliance. Research by (Lukman et al., 2022) shows that Fiscal Services have a positive impact on taxpayer compliance, meaning that the better the quality of tax services, the higher the compliance of taxpayers. This finding is consistent with the research of (Hanoum et al., 2022). However, (Larasati & Hartika, 2023) found that Fiscal Services do not have an impact on taxpayer compliance, possibly due to other factors, such as legal awareness or stricter supervision, having a stronger influence on improving taxpayer compliance. Based on this explanation, the first hypothesis proposed in this research is:

H<sub>1</sub>: Fiscal Services has a positive effect on Taxpayer Compliance.

The Motor Vehicle Tax Amnesty is a government program aimed at assisting taxpayers who are late in paying their taxes by waiving penalties for a certain period (Fitrianti et al., 2023). This program is expected to increase taxpayer compliance, as they only need to pay the principal tax without administrative fines. Research by (Haryadi & Ernandi, 2023) shows that this program has a positive impact on taxpayer compliance, as it provides relief for those with outstanding tax payments. Similar findings were reported by (Sunaningsih et al., 2024). However, (Melati et al., 2021) found that this program did not affect taxpayer compliance, suggesting that factors other than tax amnesty may have a stronger influence on taxpayer compliance. The following hypotheses are put out in light of the depiction above:

H<sub>2</sub>: Tax Amnesty has a positive effect on Taxpayer Compliance.

Socialization is an activity that provides taxpayers with updated information about taxes and relevant skills, enabling them to fulfill their tax obligations in accordance with applicable regulations (Ayu et al., 2023). The quality of service is not only measured by how taxpayers are treated but also by how effectively information is communicated, motivating taxpayers to comply with their tax responsibilities. Research by (Faidani et al., 2023) shows that tax socialization strengthens the relationship between service quality and taxpayer compliance. This suggests that effective communication during socialization improves taxpayer understanding and encourages compliance. However, (Ayu et al., 2023) found that tax socialization does not moderate the impact of service quality on taxpayer compliance, indicating that despite socialization efforts, it may not have a significant impact on improving compliance. The following theories are proposed in view of the illustration:

H<sub>3</sub>: Tax Socialization strengthens the influence of Fiscus Services on Taxpayer Compliance.

Tax socialization is the process of educating the public and taxpayers to understand tax-related information and programs (Pristina et al., 2024). It is essential to ensure that taxpayers are aware of government initiatives, such as the motor vehicle tax amnesty program. Effective socialization can enhance understanding, participation, and compliance. Research by (Ammy, 2023) shows that tax socialization moderates the impact of the motor vehicle tax amnesty on taxpayers compliance, demonstrating that it strengthens the program's effectiveness. In contrast, (Karnowati & Handayani, 2021) found that tax socialization does not moderate the program's impact, suggesting that insufficient socialization can reduce taxpayers' knowledge about the program, hindering its intended effect of easing tax arrears. The following theories are proposed in view of the illustration:

H<sub>4</sub>: Tax Socialization strengthens the effect of Tax Bleaching on Taxpayer Compliance.

## RESEARCH METHOD

This research aims to analyze the influence of Fiscus Services and Tax Bleaching on Taxpayers Compliance, with Tax Socializations as a moderating variable. This research employs a correlational study approach to identify key variables related to the problem or critical factors influencing it. The researcher applied minimal intervention to determine the level of influence between variables. The data used in this study is primary data obtained through questionnaires distributed to respondents. A quantitative approach was employed to identify significant relationship between the variables under investigation. To draw conclusions, the study analyzes data based on the values or scores provided by respondents in respondents in response to the questionnaire items. The study design utilizes a probability sampling method with data collection conducted cross-sectionally. The research subjects are motor vehicle taxpayers in the city of Bekasi, while the research objects include Fiscus Services and Tax Belaching as independent variables, Taxpayers Compliance as the dependent variable, and Tax Socialization as the momderating variable.



**Table 2. Operational Research Variables**

Type	Variable	Dimension	Source
Independent Variables	Fiscus Services	1. Tangible 2. Realibility 3. Assurance 4. Responsibility 5. Emphaty	(Hanoum et al., 2022)
	Tax Bleaching	1. Motor Vehicle Tax Amnesty 2. Taxpayer Awareness	(Haryadi & Ernandi, 2023)
Dependent Variable	Taxpayer Compliance	1. Fulfill all Tax Obligations 2. Exercise Their Tax Rights	(Listiyowati et al., 2021)
Moderation Variables	Tax Socialization	1. Direct Socialization 2. Indirect Socialization	(Listiyowati et al., 2021)

The data analysis in this study was conducted using the Partial Least Square (PLS) method. Partial Least Square is a Structural Equation Modeling (SEM) technique that is considered more suitable for this research compared to other SEM methods. The linear equation model used in this regression is as follows:

$$TC = \beta_0 + \beta_1 FS + \beta_2 TB + \beta_3 FS * TS + \beta_4 TB * TS + \varepsilon$$

*Description:*

*FS: Fiscus Services; TB: Tax Bleaching; TC: Taxpayers Compliance; TS: Tax Socialization; FS\*TS: Moderate Tax Socialization of Fiscus Services; TB\*TS: Moderate Tax Socialization of Tax Belaching.*

## RESULTS

### Respondent Demographics

Respondents in this study are individual taxpayers who own vehicles and are registered with SAMSAT Bekasi. A total of 150 respondents participated, with an equal gender distribution 75 men and 75 women. Most respondents are young adults aged 17–25, primarily students, with significant representation from private sectors and other categories. The data also shows that motorcycles are the dominant mode of transportation, and the majority of respondents own relatively new vehicles, with less than 5 years of ownership.

### Convergent Validity and Reliability Testing

Convergent validity in the measurement model can be assessed based on two main

criteria: outer loading greater than 0.70 and average variance extracted (AVE) exceeding 0.50 (Hair et al., 2011). Although in some cases, especially with newly developed questionnaires, loading values between 0.40 and 0.70 can still be accepted if the indicators are relevant to the measured construct. However, in this study, all indicators have outer loading values above 0.70, and the AVE values for each variable also exceed 0.50. Therefore, all data are considered to meet the requirements for adequate convergent validity.

## The Hypothesis Test

The hypotheses in this study were analyzed using the PLS model with the bootstrapping technique. Hypothesis testing was conducted at a 0.05 significance level, where a hypothesis is accepted if the original sample value supports the proposed hypothesis. The analysis includes the direct effect of independent variables on the dependent variable as well as the effect of the moderating variable. The results of the hypothesis testing are presented as follows:

**Table 3. T Test Result**

Structure Path	Hypothesis	Direction	Original Sample (O)	P Values
FS -> TC	H1	+	0,048	0,402
TB -> TC	H2	+	0,655	0,000
FS * TS -> TC	H3	+	0,012	0,859
TB * TS -> TC	H4	+	0,056	0,328
R-Squared		0,704		
Adjusted R-Squared		0,694		

Source: Data Processing results, 2024

Description:

FS: Fiscus Services; TB: Tax Bleaching; TC: Taxpayers Compliance; TS: Tax Socialization; FS\*TS: Moderate Tax Socialization of Fiscus Services; TB\*TS: Moderate Tax Socialization of Tax Bleaching.

## Explanatory

Based on the hypothesis testing results, it was found that Fiscus Services have a positive but not significant effect on Taxpayer Compliance, with an original sample value of 0.048 and a p-value of 0.402 ( $> 0.05$ ), thus H1 is accepted. Tax Bleaching has a positive and significant effect on Taxpayer Compliance, with an original sample value of 0.655 and a p-value of 0.000 ( $< 0.05$ ), thus H2 is accepted. However, Tax Socialization does not strengthen the relationship between Fiscus Services and Taxpayer Compliance, with a p-value of 0.859 ( $> 0.05$ ), thus H3 is rejected. Additionally, Tax Socialization also does not strengthen the relationship between Tax Bleaching and Taxpayer Compliance, with a p-value of 0.328 ( $> 0.05$ ), thus H4 is rejected. The R-square ( $R^2$ ) value of 0.704 and the Adjusted R-Square of 0.694 indicate that 70.4% of the variability in Taxpayer Compliance is explained by Fiscus Services and Tax Bleaching moderated by Tax Socialization, while the remaining 29.6% is influenced by other factors outside this study.

## DISCUSSIONS

**Fiscus Services has a positive and insignificant effect on Taxpayer Compliance**

The results of this study include: (Lukman et al., 2022), (Fitrianti et al., 2023). Research shows that although the quality of fiscal services has a positive impact on taxpayer compliance, its influence is not significant enough to directly drive an increase in compliance. This indicates that while fiscal services play an important role in creating taxpayer satisfaction and trust, improvements in the quality of these services still need to be made to generate a stronger effect on compliance. Therefore, the government needs to take various steps to improve the quality of fiscal services, such as simplifying tax procedures, enhancing responsiveness to taxpayer complaints quickly and efficiently, and improving communication between tax officers and taxpayers. These measures are expected to improve the taxpayer experience in interacting with tax authorities, which in turn can increase taxpayer satisfaction. Moreover, the success of tax reforms is also heavily influenced by the commitment and integrity of tax officers in providing professional, fair, and timely services. The failure of tax officers to provide good services, such as a lack of attention to taxpayer complaints or untimely service processes, can create a gap between taxpayer expectations and the reality of services received, ultimately reducing taxpayers' motivation to fulfill their tax obligations. Therefore, training and developing the competencies of tax officers is essential so that they can provide services that meet taxpayer expectations and needs, and support the creation of higher compliance in fulfilling tax obligations.

**Tax Bleaching has a positive and significant effect on Taxpayer Compliance**

The results of this study include: (Fitrianti et al., 2023), (Sunaningsih et al., 2024). The program successfully eases the financial burden of taxpayers by waiving administrative fines and requiring only the payment of the principal tax, which encourages taxpayers to settle their arrears. These findings align with the research by (Haryadi & Ernandi, 2023), which emphasizes the effectiveness of this program in raising awareness and improving tax compliance in the future. Additionally, this program serves as a strategy for the government to accelerate local tax revenue collection by offering incentives to taxpayers who were previously reluctant to pay due to fears of penalties. Through this policy, the government not only educates the public on the importance of tax obligations but also has the potential to increase long-term awareness and improve compliance in the future. The tax amnesty program also plays a role in improving the overall tax administration system by updating the data of inactive taxpayers, while fostering better relationships between the government and taxpayers, ultimately contributing to sustainable tax revenue growth. Therefore, this program is not only a short-term solution but also a strategic step to enhance long-term taxpayer compliance.

**Tax Socialization does not significantly moderate the relationship between Fiscus Services of Taxpayers Compliance**

This research shows that tax socialization cannot strengthen the relationship between the quality of fiscal services and taxpayer compliance. These findings align with research conducted by (Ayu et al., 2023), which suggests that while tax socialization is carried out effectively, if the services provided do not meet expectations or are uneven, the impact of



the socialization will not be significant. Tax socialization will only be effective if supported by fair, professional, and taxpayer need oriented fiscal services. The quality of service received by taxpayers influences their perception of the tax authorities; if the service is poor, taxpayers will feel that the tax authorities are incompetent. Therefore, to improve taxpayer compliance, the main focus should be on enhancing the quality of fiscal services. Adequate service will build trust and motivate taxpayers to fulfill their tax obligations. Tax socialization remains important, but only as a complement that supports the quality of service, not as the main factor. A combination of optimal service and effective socialization will be more effective in improving taxpayer compliance.

## **Tax Socialization does not significantly moderate the relationship between Tax Belaching of Taxpayers Compliance**

This study shows that tax socialization is not enough to strengthen the relationship between the Motor Vehicle Tax Amnesty (PKB) program and taxpayer compliance. This is in line with research by (Karnowati & Handayani, 2021), which revealed that although the PKB amnesty program is beneficial, many taxpayers are unaware of its existence or how to take advantage of it. According to survey data, 35 respondents admitted they did not know that the tax amnesty program was underway at the SAMSAT office. The lack of information reaching the public indicates that tax socialization has not been optimal, thus the program's goal of improving taxpayer compliance has not been fully achieved. More intensive socialization should be a key strategy to support the success of this program by helping the public understand its benefits and the necessary procedures. Without effective socialization, the impact of the amnesty program on taxpayer compliance is limited. Therefore, the government needs to strengthen socialization through various media, both online and offline, to ensure the information reaches more taxpayers. In this way, the tax amnesty program will not only be a temporary solution but can also create sustainable tax compliance. Additionally, enhancing communication between tax authorities and the public is crucial to building trust and improving relationships within the taxation system.

## **CONCLUSIONS**

(1) Fiscus Services have a positive but insignificant effect on Taxpayer Compliance. (2) Tax Bleaching has a positive and significant effect on Taxpayer Compliance. (3) Tax Socialization, as a moderating variable, does not moderate the relationship between Fiscus Services and Tax Bleaching on Taxpayer Compliance.

## **Theoretical Implications**

This study contributes to the literature on factors that influence Taxpayer Compliance, particularly in the context of Motor Vehicle Tax. The findings highlight the importance of combining external factors such as service quality and policy programs with efforts to raise awareness through socialization.

## **Managerial Implications**

Tax authorities need to ensure that fiscal officers are regularly trained to provide more responsive and transparent services. Additionally, it is important to develop an integrated



information system that allows taxpayers to access tax-related information in real-time. This way, both service quality and socialization can be more effective and efficient.

## Policy Implications

The findings of this study emphasize the need for the government to design more proactive policies to raise awareness and understanding among the public regarding tax programs. For example, expanding the reach of tax amnesty programs by using modern communication media and effective public campaigns.

## Limitations

This study has several limitations that should be considered for future research. First, the scope of the study is limited to Bekasi City, so the results may not be generalized to other regions with different social and economic characteristics. Second, this study uses cross-sectional data, which cannot capture changes in the relationships between variables over a longer period of time. Third, the relatively small number of respondents means that the results may not fully represent the overall population of motor vehicle taxpayers.

## Suggestions

Given these constraints, recommendations that can be made are: the scope of the study be expanded to other regions with varying social and economic conditions. Longitudinal studies can also be conducted to understand the dynamics of the relationships between variables over a certain period. Additionally, the number of respondents should be increased to make the research results more representative. Future researchers may also consider adding variables such as tax literacy, trust in tax institutions, or cultural factors to provide a more comprehensive understanding of Taxpayer Compliance.

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