

The Influence of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance

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Article Info	Abstract
<p>Keywords:</p> <ul style="list-style-type: none">○ Taxpayer Awareness○ Taxpayer Compliance;○ tax sanction	<p>Purpose – The purpose of this study is to obtain empirical evidence regarding the effect of taxpayer awareness on motor vehicle taxpayer compliance in Bekasi Regency, with tax sanction as a moderating variable.</p>
<p>Article History</p> <p>Received: 06 – 08 - 2025 Accepted: 04 – 09 - 2025 Published: 30 – 05 - 2025</p>	<p>Design/methodology/approach – This research employs a quantitative approach with individuals as the unit of analysis, including employees from the private sector, state-owned enterprises (SOEs), the education sector, civil servants, and self-employed individuals who personally own motor vehicle in Bekasi Regency, particularly in the subdistrict of Tambun Selatan, Babelan, and Cibitung. The researcher's involvement is kept minimal. A total of 365 respondents were obtained using a snowball sampling method, where participants refer others within their network. Data were collected through a structured questionnaire, and the analysis was conducted using Partial Least Squares Structural Equation Modelling (PLS-SEM) version 4.0.</p>
	<p>Findings – His research shows that taxpayer awareness has a significant and positive effect on taxpayer compliance. Likewise, a clear understanding of tax regulations makes a positive and significant contribution to taxpayer compliance. Apart from that, tax sanctions also act as a strengthening factor in the relationship between awareness of taxpayer compliance, as well as the relationship between understanding tax regulations on taxpayer compliance.</p>
	<p>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 area 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.</p>

INTRODUCTION

In 2025, the level of awareness of motor vehicle taxpayers in Indonesia, especially in Jayapura city, will still face significant challenges. The low level of public awareness in fulfilling motor vehicle tax payment obligations, both for two-wheeled and four wheeled



vehicles, has a direct impact on the level of taxpayer compliance. In response to these conditions, the government, in collaboration with the Papua Regional Police Traffic Directorate and Jasa Raharja has initiated various strategic programs to increase tax awareness and compliance. One of the efforts made is the Samsat Jemput Bola (Jempol) program, which includes vehicle sweeping activities as well as providing incentives in the form of waiving late fines and basic tax deductions in accordance with applicable regulations. Apart from that, a door-to-door approach is also implemented by Samsat Jayapura with the aim of conveying information and obligations to pay motor vehicle tax (PKB) directly to the public. If this obligations has not been fulfilled by a certain time limit, the officer will issue a bill directly to the taxpayer concerned.

The phenomenon of low tax compliance awareness is an interesting subject to examine further, considering that many previous studies have shown a significant relationship between taxpayer awareness and taxpayer compliance. Gaol & Sarumaha (2022), for instance, found that taxpayer awareness has a positive and significant effect on taxpayer compliance based on research conducted on randomly selected individuals in Medan Petisah. Similar results were also demonstrated by Sulistyowati et al (2021), in a study of taxpayers registered at the Samsat Office in Tebo Regency, as well as by Yadinta et al (2018), who examined individual taxpayers engaged in business and freelance professions at the Tax Office (KPP) in Depok. Consistent findings were also presented by Kuilim et al (2023) through research involving 139 motor vehicle taxpayers at the Samsat Office in Gorontalo City, which revealed a positive and significant relationship between tax awareness and compliance. Other studies by Hartopo et al (2020), and Pawama et al (2021), which respectively used samples of motor vehicle taxpayers in Delanggu District and MSME taxpayers in Manado City, further support the conclusion that taxpayer awareness is an important factor in encouraging taxpayer compliance. However, not all studies show consistent result. A study by As'ari (2018), conducted among individual taxpayers in Rongkop District, found that taxpayer awareness did not have a significant influence on taxpayer compliance. These differing results indicate the possible influence of other factors and highlight the importance of considering regional characteristics and local socioeconomic conditions when assessing the relationship between taxpayer awareness, ad compliance.

This research aims to broadcast the influence of taxpayers awareness and understanding of tax regulations on the level of motor vehicle taxpayer compliance in Bekasi Regency, with tax sanctions as a moderating variable. Its is hoped that the results of this research will provide insight into tax compliance behavior and become a useful reference source for further research, as well as helping taxpayers carry out their tax obligations more optimally.

LITERATUR REVIEW

Attribution Theory

Attribution theory, developed by Fritz Heider and further developed by Bernard Weiner in 1958, explains 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 interests 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 of tax regulations 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.

Taxpayer Awareness

Taxpayer awareness is an attitude that arises from an individual's understanding of the obligation to comply with tax regulations set by the 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).

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 according 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), 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.

RESEARCH METHOD

This research uses a snowball sampling technique, namely a sample selection method that starts from a small number of respondents, then develops through recommendations between respondents (Sugiyono, 2022). This technique is commonly used in studies involving social networks of specific communities. Questionnaires were distributed to individuals who had worked as private employees, BUMN employees, education sector actors self-employed people and civil servants, provided they had a private motorized vehicle and were domiciled in Bekasi Regency, especially in the South Tambun, Babelan, and Cibitung areas.

Table 1. Operationalization of Research Variable

Type	Variable	Dimension / Formula	Source
Independent Variables	Taxpayer Awareness	<ol style="list-style-type: none"> 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)
Dependent Variable	Taxpayer Compliance	<ol style="list-style-type: none"> 1. Register 2. Calculate 3. Pay 4. Report 	(Wardani & Wati, 2018)

RESULTS

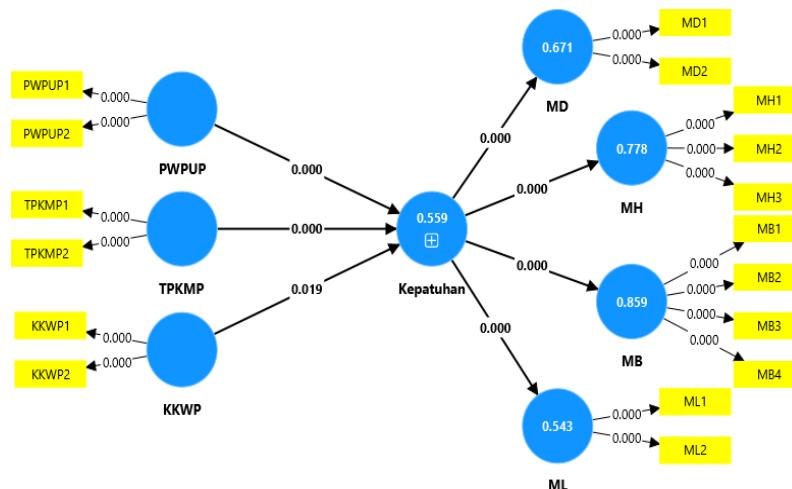
This research uses primary data obtained through distributing questionnaire to 365 respondents who live in Bekasi Regency. Especially in the South Tambun, Babelan, and Cibitung areas. All respondents are private motor vehicle owners and work in the private sector, BUMN employees, education sector actors 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%).

Normality Testing, Convergent Validity and Reliability Testing

The fundamental assumption of multivariate analysis is normality. The data are considered normal if the skewness value is in the range of ± 1.96 at a significance of 0.05 (Hair J et al., 2014). The data is deemed normal since, according to the table, the normality test indicates that each variable's skewness value is less than 1.96. In the meantime, the data processing findings demonstrated that all indicators and dimensions created latent variables, with loading factor >0.7 and AVE >0.5 meeting the validity of vonvergence (Hair et al., 2019). Additionally, the reliability test revealed that each variable had Cronbach's alpha and composite reliability values greater than 0.7, indicating the dependability of the data. All things considered, the assessment of the measurement model (outer model) verifies that all dimensions and indicators originate from latent variables.

The Expansion Test

The expansion test is used to see the influence of each variable dimensions of the independent variable taxpayer awareness (TA) which consist of Taxpayers perceptions of the use of tax funds (TPUT), Level of knowledge in awareness of paying taxes (LKAP), Taxpayers financial condition (TFC) on the dependent variable taxpayer compliance (TC) which consist of registering (RT), calculating (CC), paying (PY), and reporting (RP), which the following results were obtained:



**Figure 1. Expansion Test Analysis**

The following are the respective hypothesis testing results obtained in the expansion test as follows:

Table 2. Regression of Dimensions of Taxpayer Awareness → Taxpayer Compliance

Path Structure	Direction	Original sample (<i>O</i>)	T statistics	P values
TPUT → Taxpayer Compliance	+	0.414	7.834	0.000
LKAP → Taxpayer Compliance	+	0.302	5.455	0.000
TFC → Taxpayer Compliance	+	0.132	2.352	0.019

TC: 0.414TPTU + 0.302LKAP + 0.132TFC

Information:

TPUT; Taxpayers perceptions of the use of tax funds, LKAP; Level of knowledge in awareness of paying taxes, TFC; Taxpayers financial condition; TC:Taxpayer Compliance.

DISCUSSIONS

Expansion of The Dimensions of Taxpayer Perceptions Regarding The Use of Tax Funds Regarding Taxpayer Compliance

The first dimensions is the Taxpayers perceptions of the use of tax funds on the taxpayer awareness variable. Analysis carried out on this dimension emphasizes positive perceptions regarding the use of tax funds taxes by the government can increase awareness and taxpayer compliance. When taxpayers feel that the taxes they pay used transparently and fairly for the development of infrastructure and public services, they tend to be more compliant in fulfilling their obligations taxation. Thus, the taxpayers perception of the use of tax funds has a very important and large role in the success of the system taxation of a country. Therefore, efforts need to be made to increase it the level of understanding and awareness of society regarding its importance tax obligations and build strong trust and compliance to the applicable taxation system.

Expansion of The Dimensions of Level of Knowledge in Awareness of Paying Taxes Regarding Taxpayer Compliance

The second dimensions is the Level of knowledge in awareness of paying awareness tax on the taxpayer awareness variable. Analysis carried out on this dimensions emphasizes the knowledge that taxpayers have regarding tax regulations, reporting procedures, as well as sanctions and benefits tax is an important factor in forming tax awareness. Must tax workers who have good knowledge tend to be more aware the importance of paying taxes correctly and on time. This understanding create a deep understanding of the consequences of disobedience taxes, as well as the tax benefits that accrue if they comply, such as



contributions towards state development.

Thus, good tax knowledge can help improve taxpayer compliance, because they understand its importance pay taxes and be able to carry them out in accordance with the provisions applicable tax laws. On the other hand, if the taxpayer does not have adequate knowledge of the regulations and processes taxation, then they will have difficulty in determining behavior proper taxation. Therefore, adequate knowledge can encouraging the formation of a positive attitude towards tax obligations which ultimately increases voluntary compliance (voluntary compliance).

Expansion of The Dimensions of Taxpayers financial condition Regarding Taxpayer Compliance

The third dimensions is the taxpayer's financial conditions in the variable taxpayer awareness. The analysis carried out on this dimensions emphasizes that the taxpayer's financial condition is one of the internal factors influencing taxpayer awareness in fulfilling obligations taxation. Taxpayers who have a stable financial condition and sufficient tend to have higher awareness in carrying out the obligations to pay taxes on time and in accordance with applicable regulation. On the other hand, if financial conditions are moderate experiencing instability, them the level of awareness of paying taxes can decreases, because resource allocation tends to be focused on needs urged others. In this context, tax awareness is not only influenced by knowledge or understanding, but also by ability taxpayers to fulfill their financial obligations.

Healthy financial conditions create a sense of security and control towards fiscal obligations, thereby allowing taxpayers to do more obedient and aware of their contribution towards the country. Therefore, support is in the form of incentives, convenience tax payments are very important for taxpayers who experience difficulties economy, so that awareness and compliance are maintained.

CONCLUSIONS

1. Taxpayers perceptions of the use of tax funds (TPUT), this dimensions has the greatest influence on taxpayer compliance. These findings indicate that positive perceptions of transparency and accountability in tax fund management directly encourage increased taxpayer awareness and taxpayer compliance. When people believe that tax funds are used fairly and in the public interest, their compliance with tax obligations tends to increase.
2. Level of Knowledge in Awareness of Paying Taxes (LKAP), this dimensions also shows a positive and significant influence. Knowledge of tax regulations, tax benefits, and sanctions for violations, strengthen individual's understanding of the importance of taxes for the country. This encourages the formation of voluntary compliance.
3. Taxpayers financial condition positive and significant effects were also found on this dimension. Taxpayers with stable financial conditions have a greater tendency to fulfill their tax obligations on time. Conversely, economic instability can weaken fiscal awareness and reduce the level of taxpayer compliance.



Implication

Academic Implications

This research contributes to the development of scientific literature in the field of taxation by offering a conceptual model that integrates. Taxpayer awareness and understanding of tax regulations as independent variables, taxpayer compliance as the dependent variable, and tax sanctions as a moderating variable. This model is relevant to be applied to various professional groups, such as private employees, civil servants, business actors, and educators.

Agency Implications

The findings of this research have practical relevance for tax management agencies, especially the Regional Revenue Agency (Bapenda). Increasing the level of awareness and understanding of taxation has been proven to have a positive and significant impact on taxpayer compliance. In addition, tax sanctions that are applied fairly, firmly and consistently are able to strengthen the influence of these variables, and function as an effective law enforcement tool in suppressing non-compliance and increasing voluntary compliance. As a result, the potential for regional revenue from the tax sector can be increased in a sustainable manner.

Regulatory Implications

The research provides an empirical basis for the formulation of more effective fiscal policies, especially in increasing motor vehicle taxpayer compliance. The results show the importance of simplifying procedures, open access to information, and adequate tax education. In line with PP No. 46 of 2013 and Law No. 1 of 2022, strengthening administrative sanctions policies that are right on target can act as a controlling mechanism, as well as strengthening the relationship between taxpayer awareness and understanding and compliant behavior towards fiscal obligations.

Limitations

This research has several limitations encountered during the data collection process. One of the main obstacles is that respondents are reluctant to fill out questionnaires via online links due to concerns about the potential for digital fraud. Apart from that, the area is limited to Bekasi Regency, and the characteristics of respondents only include motor vehicle taxpayers. Therefore, these results cannot necessarily be completely generalized to other types of taxes or different regions with more complex characteristics. Apart from that, some elderly respondents require assistance when filling out the questionnaire, so that the answers given truly reflect their personal opinions and there are no errors in filling them out.

Suggestion

Based on the results of research analysis which shows that tax sanctions act as a quasi moderator, it is recommended that further research can further study the dual role of tax



sanctions namely as an independent variable that has a direct influence on taxpayer compliance, as well as a moderating variable that strengthen the relationship between taxpayer awareness, and understanding of tax regulations on taxpayer compliance, and further researchers are advised to choose moderating variables that are not independent variables, and are advised to expand the regional coverage, types of taxes.

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