

THE INFLUENCE OF TAX MORALITY AND THE RISK OF PENALTIES ON MOTOR VEHICLE TAXPAYER COMPLIANCE THROUGH TRUST LEVELS AT THE DOMPU REGENCY SAMSAT OFFICE



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Abstract

This study aims to assess the impact of tax ethics and the potential for penalties on the compliance of motor vehicle taxpayers through trust as a mediating variable at the Dompu Regency Samsat Office. The method used in this study is quantitative, with a population comprising all motor vehicle taxpayers in Dompu Regency, the exact number of whom is unknown. Sampling was conducted using accidental sampling, resulting in a total sample of 97 respondents. Data were collected via an online questionnaire distributed using Google Forms. For data analysis, Partial Least Squares-based Structural Equation Modeling (PLS-SEM) was employed to test the measurement model (outer model) and the structural model (inner model), as well as to conduct hypothesis testing. The research findings indicate that tax morality has a positive and significant influence on taxpayer compliance, while the risk of sanctions does not show a significant influence on such compliance. Furthermore, trust does not significantly influence taxpayer compliance and cannot mediate the relationship between tax morality and the risk of sanctions on taxpayer compliance. Therefore, tax morality is the key factor with the greatest impact on improving compliance among motor vehicle taxpayers in Dompu Regency.

Keywords: Tax Morality, Trust, Risk of Tax Sanctions, Taxpayer Compliance

INTRODUCTION

Taxes are contributions mandated by the state from individuals or entities, in accordance with the law, intended to finance the state's needs and the welfare of the people (Law No. 28 of 2007). Tax compliance refers to a situation in which taxpayers are required to pay the full amount of taxes owed in accordance with established laws and regulations (Darmawan & Wirasedana, 2022). Developing countries like Indonesia need funds for development, and taxes are a significant source of revenue (Simanjuntak & Sudjiman, 2023). One of these is the motor vehicle tax. The motor vehicle tax is the tax category that generates the most revenue and can help increase local government revenue. As such, the motor vehicle tax makes a significant contribution to local government revenue each year (Novlyani, 2021). However, efforts to increase motor vehicle tax payments remain insufficient, as evidenced by the fact that many people have yet to pay their motor vehicle taxes (Mukmin et al., 2020).

**Tabel 1. Report on Motor Vehicle Tax Revenue Collection
UPTB UPPD Dompu (2022/2024)**

Year	Target	Implementation
2022	14.192.000.000	14.881.200.032
2023	16.245.916.086	16.422.717.777
2024	17.431.626.945	16.996.877.740
Number	47.869.543.031	48.300.795.549

Source: Samsat 2026

Based on the table showing the actual motor vehicle tax (PKB) revenue collected by the Dompu UPTB UPPD for 2022–2024, it is evident that although PKB revenue has increased annually, the actual figures have yet to meet the set targets, particularly in 2024. In that year, actual PKB revenue reached Rp16,996,877,740, which was still below the target of Rp17,431,626,945. This indicates that local tax revenue collection has not yet been fully optimized. This situation indicates that an increase in the number of motor vehicles does not necessarily mean that the public is more compliant with their tax obligations, suggesting that issues persist regarding motor vehicle tax payments. Consequently, the discrepancy between the target and actual local revenue in Dompu Regency highlights the need for research to analyze factors such as tax morale, the risk of penalties, and the role of trust in influencing compliance among motor vehicle taxpayers.

This problem stems from the low level of compliance among motor vehicle taxpayers in Dompu Regency, which is influenced by several factors, one of which is low tax morale among taxpayers, as evidenced by a lack of willingness to pay taxes voluntarily. Previous research has found that tax morale plays a crucial role in enhancing awareness and compliance regarding voluntary tax payment, as individuals with high tax morale tend to be more diligent in fulfilling their tax-related obligations (Restiawati & Sari, 2025). Furthermore, the perception that the risk of penalties is not yet effective in promoting long-term compliance; in Mojokerto City, it was found that taxpayers tend to be more compliant when they perceive a risk of firm and consistent penalties (Oktarina & Maulidya, 2025). Furthermore, taxpayers' lack of trust in the government is also considered a key factor

affecting tax compliance, as this trust reflects the extent to which taxpayers believe in the government's honesty, transparency, and accountability in tax administration (Hayati et al., 2025).

Research on motor vehicle taxpayer compliance in Dompu Regency is necessary because tax compliance is a key foundation for the success of the local tax system in achieving local revenue targets and supporting general development. Based on various studies, behavioral factors such as trust in the government have a significant influence on taxpayer compliance rates (Aini dan Suhatmi, 2025). Other studies have also found that the imposition of tax penalties can significantly increase taxpayer compliance, making taxpayers more aware of and committed to their obligation to pay taxes, although the effectiveness of such measures often depends on taxpayers' trust in the government and their willingness to comply with the penalties imposed (Herlinawatia, 2025). In addition, other studies show that trust in the government remains a key factor in fostering voluntary compliance, although the interplay between tax morality and the risk of penalties may vary across different social and economic contexts (Pajriyansyah, 2025). This highlights the need for more specific research on the mechanisms underlying trust in specific regional contexts, such as Dompu Regency. However, some studies also indicate that the role of trust in the government does not always have a direct impact on tax compliance when examined alongside other factors, such as tax knowledge and the use of digital services, resulting in inconsistent findings (Aini & Suhatmi, 2025). There is also research showing that the imposition of tax penalties does not directly affect compliance, but only has an impact when mediated by variables such as taxpayers' awareness or understanding of their tax obligations (Widuri et al., 2024).

The novelty of this study lies in examining the role of public trust in the government as a mediating variable in the relationship between tax morality and the risk of penalties on the compliance rate of motor vehicle taxpayers at the local level, particularly at the Dompu Regency Samsat Office, which has rarely been studied in the context of motor vehicle taxes and non-urban areas. Thus, this study offers a broader and more comprehensive perspective compared to previous research, which typically examined these variables separately or without considering mediating mechanisms. Given the varying results of prior studies, this research is crucial to provide more specific evidence on how tax morale and the risk of sanctions, through public trust, influence compliance among motor vehicle taxpayers at the Dompu Regency Samsat Office. Thus, this study is expected to fill a gap in previous research and provide strong policy recommendations for local tax management. For the local government and the Samsat Office, this study is expected to assist in designing policies to enhance motor vehicle taxpayers' awareness, focusing on strengthening public trust, and implementing fair and consistent tax sanctions. (Toniarta, 2023). In addition, the findings of this study can serve as a reference for future research aimed at expanding the study of tax compliance behavior using psychological and institutional approaches in non-urban areas (Bakri et al., 2023).

REVIEW OF LITERATURE

This study uses the Theory of Planned Behavior (TPB) proposed by Ajzen, (1991). Since the primary focus of this study is on taxpayers' compliance regarding motor vehicles specifically, compliance that is conscious and deliberate, rather than merely forced or

spontaneous. TPB is a theory that explains that a person's actions are influenced by the intention to act, and this intention is influenced by three main factors: attitude toward the behavior (the degree to which a person views a specific action positively or negatively), subjective norm (an individual's perception of the social pressure to perform or refrain from a specific behavior), and perceived behavioral control (an individual's belief regarding how easy or difficult it is to perform a specific action). In this study, tax morality reflects taxpayers' attitudes toward behavior in fulfilling their tax payment obligations, while the risk of sanctions indicates the perception of behavioral control that shapes taxpayers' beliefs regarding the consequences and their ability to comply with tax regulations. Additionally, the level of trust in the government plays a role in strengthening compliance intentions, as it fosters the belief that taxes collected are used fairly, transparently, and for the benefit of society, thereby encouraging voluntary compliance. Thus, TPB is able to comprehensively explain the relationship between behavioral factors and norms in shaping compliance among motor vehicle taxpayers, which is the primary focus of this study. (Ajzen, 1991). In the context of tax compliance, TPB is also important in explaining how a taxpayer's intent to fulfill their tax obligations is formed and translated into concrete actions (Toniarta, 2023).

Taxpayer compliance refers to a situation in which a taxpayer is required to pay the amount of tax owed in accordance with applicable laws and regulations (Darmawan & Wirasedana, 2022). Tax compliance refers to the extent to which an individual or entity voluntarily fulfills their tax obligations accurately, thoroughly, and on time in accordance with applicable laws and regulations (Tambun & Ananda, 2022). Taxpayer compliance is closely linked to tax revenue; if taxpayer compliance improves, tax revenue will automatically increase as well (Telaumbanua & Sidharta, 2025). Tax compliance refers to a situation where an individual or entity pays taxes in accordance with the required amount, deadline, and regulations, whether voluntarily or under compulsion. The indicators used to measure tax compliance are: 1) Fulfilling tax obligations in accordance with applicable regulations, 2) Having no tax arrears, 3) Paying taxes on time, 4) Meeting the requirements for tax payment, 5) Knowing the payment due date, (Risqy et al., 2025).

Tax compliance refers to the internal motivation or awareness of taxpayers to pay taxes voluntarily, rather than simply out of fear of punishment. People with a high level of tax compliance tend to be more compliant with tax regulations because they view it as an ethical and social obligation (Dewi & Supadmi, 2024). Research is increasingly focusing on this topic because of its ability to explain variations in voluntary tax compliance across different contexts (Andriani et al., 2025). In addition, other studies show that tax morality has a direct impact on tax compliance by fostering the intention to comply (Fionasari et al., 2025). Tax morale refers to a situation where an individual or entity has the motivation and awareness to pay taxes voluntarily, without coercion. Indicators for measuring tax morale include: 1) The willingness to pay taxes voluntarily, 2) Violations of ethical standards, 3) Feelings of guilt, 4) Life principles, (Rahmawati & Dyarini, 2022).

Tax penalties are one of the methods used to encourage taxpayers to be aware of and comply with their obligations, by increasing the costs they face if they fail to comply with applicable regulations (Octafiani et al, 2024). Research in Laladon Village shows that tax penalties have a positive and significant impact on taxpayer compliance rates; the stricter the penalties imposed, the more likely taxpayers are to comply with their obligations (Octafiani et al, 2024). However, other studies indicate that tax penalties do not always yield the same

results across all taxpayer groups, particularly when other factors such as knowledge or awareness of taxation are insufficiently developed; consequently, the impact of penalties on changing taxpayer behavior may vary depending on the context and characteristics of the respondents (Sabaha, 2025). Tax penalties are consequences imposed on individual or corporate taxpayers in the form of fines or interest if they fail to fulfill their tax payment obligations. Indicators for measuring tax penalties are: 1) Taxpayers must understand the purpose of motor vehicle tax penalties, 2) Imposing sufficiently severe penalties is one way to educate taxpayers, 3) Tax penalties must be imposed on non-compliant taxpayers without exception, (Rahmawati & Dyarini, 2022).

Trust reflects the extent to which taxpayers believe in the government's competence, integrity, and good faith in managing the tax system, and can influence an individual's decision to comply with their tax obligations (Prihastuti et al., 2023). That trust also shapes perceptions of tax fairness, which can strengthen the link between taxpayers' intentions and their compliance, as people who trust the system tend to view tax obligations as legitimate and beneficial (Bakri et al., 2023). However, other studies suggest that the impact of trust in the government on tax compliance can vary depending on the context and other variables, so it does not always have a significant effect on its own, even though it helps to increase overall compliance rates when combined with other factors (Aini & Suhatmi, 2025). Trust is when taxpayers believe that tax authorities act honestly, fairly, and transparently in the use of tax revenues for the public good. The indicators used to measure trust are: 1) Trust in the Government, 2) Trust in the Law, 3) Trust in Elected Officials, 4) Trust in the Tax-Benefit Relationship (Rahmawati & Dyarini, 2022).

RESEARCH METHOD

This study employs a quantitative approach, as its objective is to examine the causal relationship between the variables of tax morality, risk of penalties, trust, and compliance among motor vehicle taxpayers in Dompu Regency. The population for this study consists of all motor vehicle taxpayers in Dompu Regency, the exact number of whom is unknown. The sampling technique used accidental sampling, which involves selecting respondents based on their availability and willingness to participate in the study. Data were collected online via a Google Form distributed to motor vehicle taxpayers in Dompu Regency. The sample size was determined using a sample size calculator with a margin of error of 10%, a confidence level of 95%, and a population proportion of 50% because the population size is unknown, resulting in a sample size of 97 respondents.

Data analysis was conducted using Partial Least Squares-based Structural Equation Modeling (PLS-SEM) to test the model, which included mediating variables as well as direct and indirect relationships among latent constructs (Hair et al., 2010). Through two main stages, beginning with the Measurement Model Evaluation (Outer Model) to ensure the validity and reliability of the instrument through tests of Convergent Validity (Factor Loadings > 0.70 and AVE > 0.50), Discriminant Validity (using Fornell-Larcker, Cross Loadings, or HTMT < 0.90), as well as reliability tests (Cronbach's Alpha and Composite Reliability > 0.70). Once the measurement model is established, the process proceeds to the Structural Model Evaluation (Inner Model) to test hypotheses by examining the coefficient of determination (R^2) to assess the strength of the effect, Predictive Relevance ($Q^2 > 0$), Effect

Size (f^2), and the significance level of the Path Coefficients indicated by T-Statistics > 1.96 and P-Values < 0.05 .

Research Hypothesis

A conceptual framework is a diagram or model that illustrates the line of reasoning in a study, as well as the relationships between variables, based on theory and previous research findings. The purpose of a conceptual framework is to clarify the direction of the research and assist the researcher in formulating hypotheses so that the study proceeds systematically and remains focused.

Research Hypotheses:

- H1. Tax morality has a positive and significant effect on taxpayer compliance.
- H2. The risk of penalties has a positive and significant effect on taxpayer compliance.
- H3. Tax morality has a positive and significant effect on trust.
- H4. The risk of penalties has a positive and significant effect on trust.
- H5. Trust has a positive and significant effect on taxpayer compliance.
- H6. Tax morale has a positive and significant effect on tax penalties.
- H7. Trust mediates the effect of tax morale on taxpayer compliance.
- H8. Trust mediates the effect of penalty risk on taxpayer compliance

Research Model

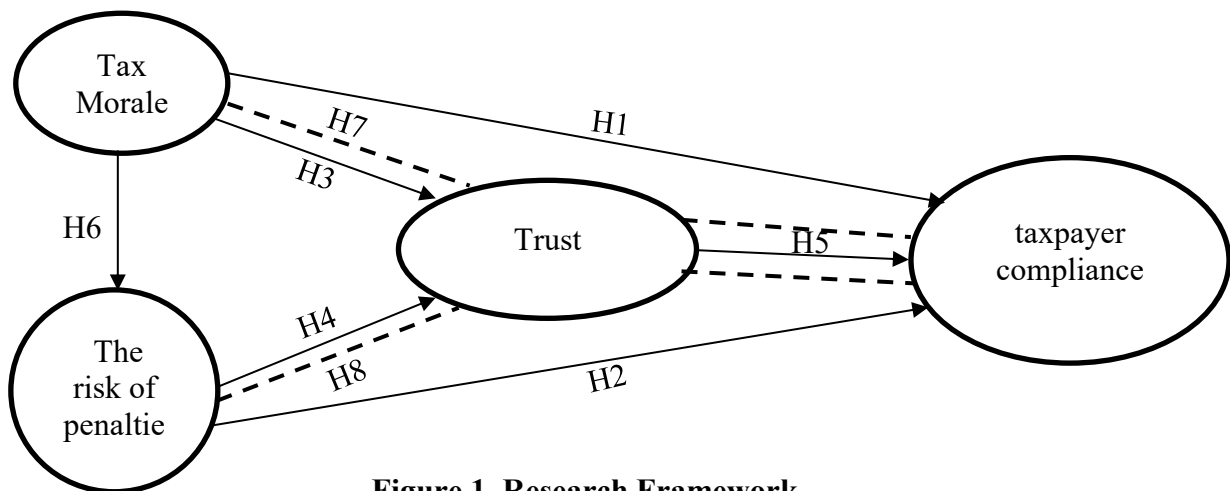


Figure 1. Research Framework

RESULTS AND DISCUSSION

This Results and Discussion section outlines the findings derived from the data collected in the field and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). In general, the data analysis process in this study was conducted through two main sequential evaluation stages: testing the measurement model (Outer Model), which aims to ensure that all indicators used meet the required validity and reliability standards; and testing the structural model (Inner Model), which focuses on hypothesis testing to assess the significance and magnitude of the relationships between latent variables. With this two-stage approach, the results of data processing are expected to provide accurate, organized, and scientifically accountable conclusions.

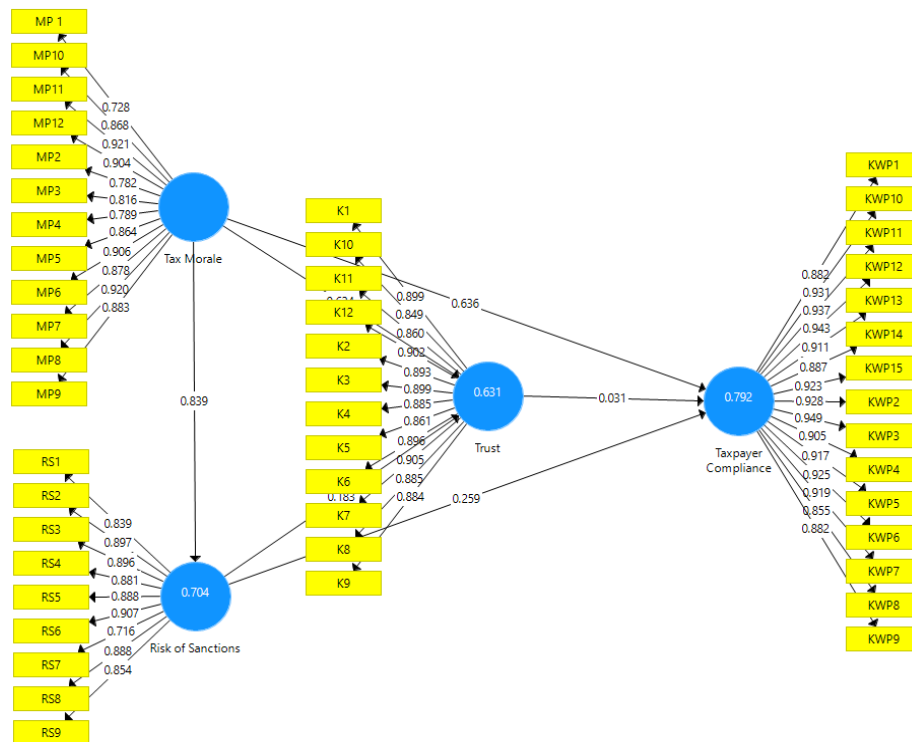


Figure 2. Model measurements (outer model)

Source: Data analysis (2026)

Table 2. Measurement Model Testing Results (Outer Model)

Variable Construct	Instrument	Outer Loadings	Information	Cronbach's Alpha	Composite Reliability (CR)	Average Variance Extracted (AVE)
Tax Morale	MP.1	0,728	Valid	0,967	0,971	0,734
	MP.2	0,782	Valid			
	MP.3	0,816	Valid			
	MP.4	0,789	Valid			

	MP.5	0,864	Valid			
	MP.6	0,906	Valid			
	MP.7	0,878	Valid			
	MP.8	0,920	Valid			
	MP.9	0,883	Valid			
	MP.10	0,868	Valid			
	MP.11	0,921	Valid			
	MP.12	0,904	Valid			
Risk Of Penalties	RS.1	0,839	Valid			
	RS.2	0,897	Valid			
	RS.3	0,896	Valid			
	RS.4	0,881	Valid			
	RS.5	0,888	Valid	0,957	0,964	0,748
	RS.6	0,907	Valid			
	RS.7	0,716	Valid			
	RS.8	0,888	Valid			
	RS.9	0,854	Valid			
Trust	K.1	0,899	Valid			
	K.2	0,893	Valid			
	K.3	1,893	Valid			
	K.4	2,893	Valid			
	K.5	3,893	Valid			
	K.6	4,893	Valid			
	K.7	5,893	Valid	0,975	0,977	0,783
	K.8	6,893	Valid			
	K.9	7,893	Valid			
	K.10	0,849	Valid			
	K.11	0,860	Valid			
	K.12	0,902	Valid			
Taxpayer Compliance	KWP.1	0,882	Valid			
	KWP.2	0,928	Valid			
	KWP.3	1,928	Valid			
	KWP.4	2,928	Valid			
	KWP.5	3,928	Valid			
	KWP.6	4,928	Valid	0,986	0,987	0,834
	KWP.7	5,928	Valid			
	KWP.8	6,928	Valid			
	KWP.9	7,928	Valid			
	KWP.10	0,931	Valid			

KWP.11	1,931	Valid
KWP.12	2,931	Valid
KWP.13	3,931	Valid
KWP.14	4,931	Valid
KWP.15	5,931	Valid

Source: Data analysis, (2026)

Based on Table 2 regarding the results of the measurement model evaluation (outer model), it can be seen that all indicators for the variables Tax Morality, Risk of Penalties, Trust, and Taxpayer Compliance have outer loadings exceeding 0.70; thus, each statement item can be considered valid for measuring the research constructs. The Tax Morality variable recorded a Cronbach’s Alpha value of 0.967, Composite Reliability of 0.971, and AVE of 0.734, indicating very high levels of reliability and convergent validity. The Sanction Risk variable also met the standards with a Cronbach’s Alpha of 0.957, Composite Reliability of 0.964, and AVE of 0.748. Furthermore, the Trust variable obtained a Cronbach’s Alpha of 0.975, a Composite Reliability of 0.977, and an AVE of 0.783, while the Taxpayer Compliance variable recorded a Cronbach’s Alpha of 0.986, a Composite Reliability of 0.987, and an AVE of 0.834. Overall, these results confirm that all constructs in this study have met the validity and reliability criteria, making this research instrument ready for use in the next stage to test the structural model (inner model).

Table 3. Discriminant Validity (Fornell-Larcker)

Variables	Taxpayer Compliance (Y)	Trust (M)	Tax Morale (X1)	Risk Of Penalties (X2)
Taxpayer Compliance	0,913			
Trust	0,717	0,885		
Tax Morale	0,878	0,788	0,857	
Risk Of Penalties	0,815	0,715	0,839	0,865

Source: Data analysis, (2026)

Based on Table 3, which outlines the results of the Discriminant Validity test using the Fornell-Larcker method, it is evident that all variables in this study have met the criteria for Discriminant Validity. This is evident from the square root of the Average Variance Extracted (AVE) for each construct, which shows a higher value compared to the correlation values with other constructs. The value for the Taxpayer Compliance variable reached 0.913, which is higher than its correlation with Trust (0.717), Tax Morality (0.878), and Sanction Risk (0.815). Meanwhile, the Trust variable has a value of 0.885, which is also higher than its correlations with other variables. For the Tax Morality variable, the value is 0.857, and the Sanction Risk variable is recorded at 0.865, which is also higher than the relationships among the relevant constructs. These findings indicate that each variable has a good capacity to distinguish itself from other variables within this research model, so all constructs are declared discriminant valid and can be used for further analysis.

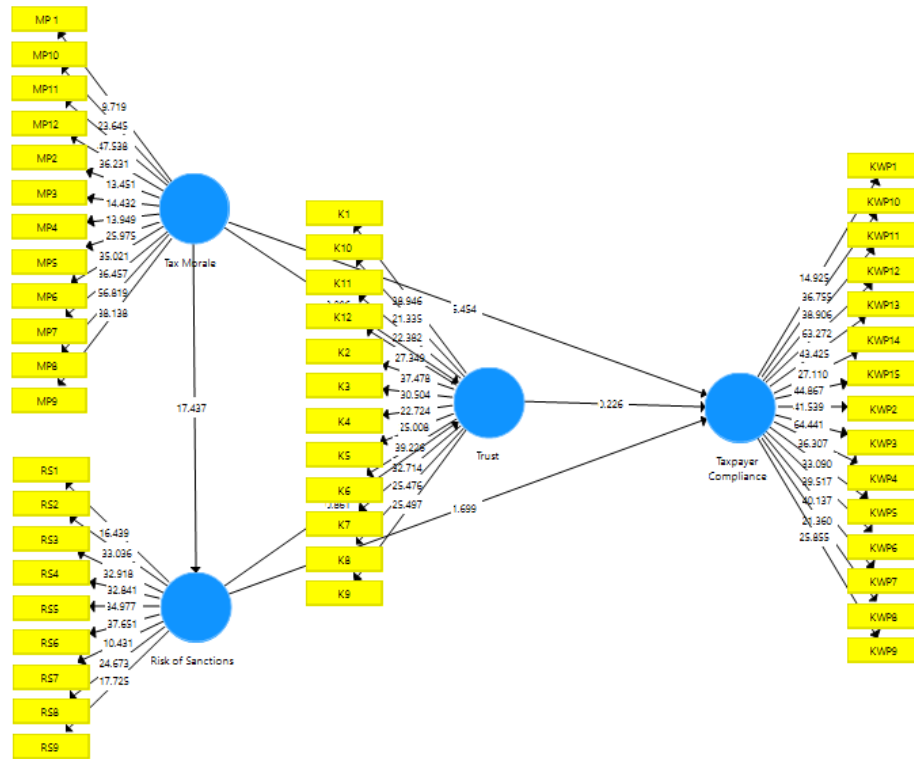


Figure 3. Structural Model (Inner Model)
 Source: Data Analysis Results, (2026)

Table 4. R-Square (R²) and Q-Square (Q²) Values

Endogenous Variables	R-Square	R-Square Adjusted	Q ² (=1-SSE/SSO)
Taxpayer Compliance	0,792	0,785	0,653
Trust	0,631	0,623	0,483
Risk Of Penalties	0,704	0,701	0,515

Source: Data Analysis Results, (2026)

Based on Table 4, which contains the R-Square (R²) and Q-Square (Q²) values, it can be seen that the structural model in this study demonstrates a strong ability to explain the endogenous variables. The Taxpayer Compliance variable obtained an R² value of 0.792 and an Adjusted R² of 0.785, indicating that the Tax Morality, Sanction Risk, and Trust variables can explain up to 79.2% of the variation in Taxpayer Compliance, while the remaining 20.8% stems from the influence of other variables not included in the research model. For the Trust variable, the R² value obtained is 0.631 and the adjusted R² is 0.623, indicating that 63.1% of the variation in Trust can be explained by the influencing variables in the model. Furthermore, the Penalty Risk variable has an R² value of 0.704 and an Adjusted R² of 0.701, meaning that 70.4% of the variation in Penalty Risk can be attributed to the relevant constructs within the research framework. Furthermore, the Q² values for the Taxpayer Compliance variable are 0.653, for Trust 0.483, and for Sanction Risk 0.515; all are greater than 0, indicating that this model has good predictive relevance. Therefore, the structural

model in this study is suitable for use in future hypothesis testing.

Table 5. Effect Size Test Results (f²)

Variable Relationships	Value f ²	Description
Tax Morale for Taxpayer Compliance	0,435	Medium
Risk of Penalties for Taxpayer Compliance	0,093	Small
Tax Morale for Trust	0,322	Medium
Risk for Penalties for trust	0,027	Small
Trust for Taxpayer Compliance	0,002	Small
Tax moral for Risk of Penalties	2,376	Large

Source: Data Analysis Results, (2026)

Based on Table 5, which presents the results of the effect size analysis (f²), the contribution of each exogenous variable to the endogenous variable in this study can be observed. The relationship between Tax Morality and Taxpayer Compliance shows an f² value of 0.435, which falls into the moderate category, indicating that Tax Morality has a significant impact on improving Taxpayer Compliance. Additionally, the relationship between Sanction Risk and Taxpayer Compliance yields an f² value of 0.093, which falls into the small category, indicating a relatively low influence. Furthermore, the relationship between Tax Morality and Trust yields an f² value of 0.322, which falls into the moderate category, suggesting that Tax Morality plays a fairly significant role in building the level of Trust among taxpayers. Sanction Risk regarding Trust yields an f² value of 0.027, which falls into the small category, so its impact on Trust is relatively weak. Meanwhile, the relationship between Trust and Taxpayer Compliance shows an f² value of 0.002, which is also classified as small, indicating that its contribution to explaining Taxpayer Compliance is very minimal. On the other hand, Tax Morality, which is related to the Risk of Sanctions, yields an f² value of 2.376, which falls into the large category; thus, Tax Morality is a variable with a very strong contribution to the Risk of Sanctions in this study. Overall, the results indicate that Tax Morality is the most influential variable in affecting the other constructs in this study.

Table 6. Hypothesis Test Results (Direct Effect)

Relationships Between Variables	Original Sample (O)	T-Statistics	P-Values	Conclusion
Tax Morale for Taxpayer Compliance	0,636	5,730	0,000	Accepted
Risk of Pinalties for Taxpayer Compliance	0,259	1,803	0,072	unaccepted
Tax Morale for Trust	0,634	3,348	0,001	Accepted
Risk of Pinalties for Trust	0,183	0,846	0,398	unaccepted
Trust for Taxpayer Compliance	0,031	0,213	0,831	unaccepted

Source: Data Analysis Results, (2026)

Based on the hypothesis test (Direct Effect) presented in Table 6, it is evident that Tax Morality has a positive and significant effect on Taxpayer Compliance, with a coefficient of 0.636, a T-statistic of 5.730, and a P-value of 0.000; therefore, this hypothesis is accepted. Tax Morality also shows a positive and significant effect on Trust, with a coefficient of 0.634, a T-statistic of 3.348, and a P-value of 0.001; therefore, this hypothesis is also accepted. On

the other hand, Sanction Risk related to Taxpayer Compliance shows a positive but insignificant effect, with a T-statistic of 1.803 and a P-value of 0.072. Sanction Risk also does not show a significant influence on Trust, with a T-statistic of 0.846 and a P-value of 0.398. Furthermore, the relationship between Trust and Taxpayer Compliance showed a positive but insignificant effect, as evidenced by a T-statistic of 0.213 and a P-value of 0.831. Overall, these findings indicate that Tax Morality is the variable that most consistently exerts a significant influence in this study.

Table 7. Hypothesis Test Results (Indirect Effect)

Relationships Between Variables	Original Sample (O)	T-Statistics	P-Values	Conclusion
Tax Morale -> Trust -> Taxpayer Compliance	0,019	0,212	0,832	unaccepted
Risk of Penalties -> Trust -> Taxpayer Compliance	0,006	0,129	0,897	unaccepted

Source: Data Analysis Results, (2026)

Based on the results of the hypothesis testing (Indirect Effect) presented in Table 7, it appears that Trust does not function as a mediator for the effect of Tax Morality on Taxpayer Compliance, with a recorded coefficient of 0.019, a T-statistic of 0.212, and a P-value of 0.832; therefore, the hypothesis is rejected. Furthermore, Trust also fails to mediate the effect of Sanction Risk on Taxpayer Compliance, with a measured coefficient of 0.006, a T-statistic of 0.129, and a P-value of 0.897; thus, this hypothesis is also rejected. Overall, the results indicate that the Trust variable does not function as a mediating variable in the relationship between Tax Morality and Sanction Risk on Taxpayer Compliance in this study.

The Effect of Tax Morality on Taxpayer Compliance

The results of the data analysis indicate that tax morality has a positive and significant effect on motor vehicle taxpayer compliance at the Dompu Regency Samsat Office. These findings suggest that the greater the public’s moral awareness, sense of responsibility, and willingness to voluntarily fulfill their tax obligations, the higher the level of taxpayer compliance. From the perspective of the Theory of Planned Behavior (TPB) Ajzen, (1991), Tax morality relates to attitudes toward behavior and subjective norms, whereby individuals who view tax payment as a righteous and beneficial act for society will have a stronger intention to comply. When taxpayers hold positive ethical values, they are more likely to pay taxes not out of fear of punishment, but out of a personal sense of responsibility as taxpayers. The findings of this study are consistent with Oktris et al., (2024), which reveals that companies with high ethical standards tend to comply more strictly with tax regulations. In addition, research Arifiana & Wahyudi, (2025) Tax morality can strengthen the tax system by increasing tax revenue and assessing taxpayer compliance. Research Puklavec et al., (2025) emphasizes that tax morale is one of the key factors in improving compliance and reducing tax evasion. Therefore, the better the tax morale of the people of Dompu Regency, the higher the awareness among motor vehicle taxpayers, because compliance stems from a stronger sense of personal responsibility rather than external influences.

The Effect of Penalty Risk on Taxpayer Compliance

Based on the data analysis, it was found that penalty risk has an insignificant effect on the compliance of motor vehicle taxpayers at the Dompu Regency Samsat Office. These results indicate that tax penalties are not currently a key factor in effectively improving taxpayer compliance. Referring to the Theory of Planned Behavior (TPB) proposed by Ajzen, (1991), Tax penalties are related to perceived behavioral control, which refers to an individual's view of the consequences and barriers associated with taking a particular action. However, if taxpayers perceive the imposed sanctions as not severe, rarely enforced, or insufficiently strict, then this perception of control becomes weak and insufficient to foster the intention to comply. This indicates that the mere threat of sanctions does not always increase compliance, unless accompanied by awareness and a positive attitude toward taxes. These findings are consistent with research Nurwati & Umaimah, (2024) which reveals that many taxpayers ignore the tax penalties imposed due to the relaxation of tax penalties and a lack of understanding among taxpayers regarding these sanctions. In addition, the study Toni & Simorangkir, (2021) also shows that tax penalties have no effect on individual taxpayers' compliance because these taxpayers view tax penalties as nothing to worry about, so they may choose not to comply with tax regulations. Research Alfika et al., (2025) the findings also indicate that penalties do not increase taxpayer compliance in the Ciayumajakuningi region. Thus, in Dompu Regency, compliance among motor vehicle taxpayers is not entirely determined by the risk of penalties, but is more influenced by personal awareness and the ease of the tax system

The Effect of Tax Morale on Trust

Based on data analysis, it was found that tax morale has a positive and significant effect on taxpayer trust at the Dompu Regency Samsat Office. This indicates that a high level of tax morale in society is directly proportional to greater trust in the government and tax authorities to manage tax revenue in a fair, transparent, and accountable manner. In the context of the Theory of Planned Behavior (TPB) proposed by Ajzen, (1991), Tax morality is linked to an individual's attitude toward tax behavior; those who view tax payment as a moral obligation tend to have a positive view of the tax system and government institutions. This positive attitude fosters the belief that taxes are used for the greater good, which in turn promotes trust. In line with research conducted by Torgler et al., (2008) shows that the moral aspect of taxation is closely linked to trust in the government and tax officials as part of the social contract between the state and society. In addition, research conducted by Anjarwi, (2025) shows that trust has a significant influence on the development of tax ethics and can serve as a bridge between regulations and taxpayer behavior. Recent research by Mauricio & Rodríguez, (2025) also found that tax morality influences trust in and perceptions of the tax system, which in turn builds public trust in tax authorities. Therefore, the results of this study reinforce previous findings that tax morality not only contributes to compliance but also plays a crucial role in building and enhancing taxpayers' trust in tax authorities.

The Effect of the Risk of Penalties on Trust

Based on the data analysis, it appears that the risk of penalties has an insignificant effect on the level of taxpayer trust at the Dompu Regency Samsat Office. This indicates that the imposition of tax penalties has not yet been effective in increasing public trust in the government and tax authorities. From the perspective of the Theory of Planned Behavior

(TPB) proposed by Ajzen, (1991), The risk of penalties is linked to perceptions of behavioral control that is, how taxpayers view the potential consequences of violating their tax obligations. However, if penalties are viewed merely as a means of enforcing rules without being supported by good service, fair policies, and transparency in tax administration, then penalties alone are insufficient to build taxpayers' trust in the government. Research by Inasius et al., (2020) shows that trust plays a very important role in voluntary compliance, while perceptions of the authority's power including sanctions have only a minor influence. Furthermore, research conducted by Aulia et al., (2022) also confirms that the risk of sanctions is more closely linked to compliance driven by coercion, regardless of the level of trust that exists. In addition, research conducted by Andini & Rahmiati, (2020) indicates that tax penalties have no significant relationship in the context of trust. Therefore, the findings of this study reinforce previous results that the risk of penalties does not have a significant effect on trust, as trust is built more through conviction, a sense of justice, and the quality of interactions between taxpayers and tax authorities, rather than solely through the threat of punishment.

The Effect of Trust on Taxpayer Compliance

Based on the data analysis, it was found that trust has an insignificant effect on the compliance of motor vehicle taxpayers at the Dompu Regency Samsat Office. This indicates that the level of taxpayer trust in the government and tax authorities is not yet sufficient to drive a tangible increase in compliance. From the perspective of the Theory of Planned Behavior (TPB) Ajzen, (1991), Trust is linked to the development of a positive attitude toward behavior and subjective norms, whereby taxpayers who trust the government tend to view tax payment as an obligation that benefits the common good. In line with the research Novita et al., (2024) which indicates that there is no significant relationship between trust and tax compliance in Malaysia; given that the largest group of respondents in Malaysia consists of individuals who are registered taxpayers and work as civil servants (40.9%), it is not surprising that their tax compliance rates tend to be stable and are not influenced by different trust variables. Research Astria & Wulandari, (2024) explains that when trust in the government is low, taxpayers tend to be less compliant in paying taxes, which can result in reduced tax revenue. In addition, research Mas'ud et al., (2019) does not indicate that trust in authority and the power of authority influence each other in explaining tax compliance across 41 Asian countries. Thus, in Dompu Regency, compliance among motor vehicle taxpayers is not entirely determined by trust.

The Effect of Tax Morale on Tax Penalties

Based on the data analysis conducted, it is evident that tax morale has a positive and significant impact on the Perception of Tax Penalty Risk at the Dompu Regency Samsat Office. This indicates that the stronger the tax morale among taxpayers, the greater their awareness of the importance of complying with tax regulations and understanding the consequences of penalties if these obligations are neglected. In the context of the Theory of Planned Behavior (TPB) Ajzen, (1991), Tax morality relates to attitudes toward behavior and subjective norms, whereby individuals with high moral values view tax compliance as something that is right and in line with social norms. This attitude fosters acceptance of penalties as a legitimate measure to maintain order and fairness in taxation. In line with research Wulan & Hermanto, (2020) that public tax compliance is determined by tax

regulations that are binding and enforceable, such as the risk of penalties. Furthermore, the study Rahman, (2020) also demonstrates the significant role that tax incentives and penalties play in influencing and improving tax compliance. Research Tari et al., (2026) It also confirms that taxpayers with strong moral values will not view tax penalties merely as a threat of punishment, but also as a reminder of their obligations and responsibilities as citizens. Thus, the results of this study indicate that the higher the level of tax morality, the higher the perception of the risk of tax sanctions, as taxpayers with strong moral integrity are more aware of the consequences of non-compliant behavior.

Trust mediates the influence of tax morality on taxpayer compliance

Based on the data analysis conducted, it appears that trust does not successfully mediate the influence of tax morality on the compliance of motor vehicle taxpayers at the Dompu Regency Samsat Office. From the perspective of the Theory of Planned Behavior (TPB) proposed by Ajzen, (1991), Tax morality is classified as an internal factor related to attitudes toward behavior and subjective norms. Therefore, tax morality can directly drive compliance intentions and actions without needing to go through trust as an intermediary variable. This means that vehicle owners with strong tax morality tend to fulfill their tax obligations, driven by self-awareness, a sense of responsibility, and moral values, rather than solely by their level of trust in the government. In line with the research Anugrah et al., (2020) where a taxpayer who possesses strong moral values or motivation does not always believe that the government or tax authorities can manage taxes in the public interest and for the nation's development. Research Budiadnyani & Wirawan, (2025) This highlights the importance of government transparency, accountability, and effective communication in building trust, thereby fostering a strong sense of tax morality among taxpayers that encourages them to pay their taxes voluntarily. Thus, the findings of this study suggest that while tax morality plays a significant role in enhancing compliance among motor vehicle taxpayers, trust does not serve as a mediator in this relationship.

Trust mediates the effect of the risk of penalties on taxpayer compliance.

Based on the data analysis, it was found that trust does not serve as a mediator between the risk of penalties and compliance among motor vehicle taxpayers at the Dompu Regency Samsat Office. In the context of the Theory of Planned Behavior (TPB) by Ajzen, (1991), The risk of penalties is linked to perceived behavioral control, that is, taxpayers' views on the consequences they face if they fail to meet their tax obligations. However, if sanctions are not perceived as firm, consistent, and fair, their influence is not strong enough to build trust or encourage compliant behavior through intermediaries. This suggests that taxpayers tend to pay attention to other aspects, such as service quality, transparency in tax usage, and personal awareness, rather than focusing solely on the threat of sanctions. In the study Mufidah & Syaiful, (2024) explains that trust does not enhance the effectiveness of tax penalties in promoting taxpayer compliance. Research Armena et al., (2024) indicates that the effect of the risk of penalties on compliance tends to operate directly, rather than through an increase in taxpayers' trust in the government. Thus, the results of this study show that trust does not mediate the effect of the risk of penalties on motor vehicle tax compliance at the Dompu Regency Samsat Office.

CONCLUSION

Based on an analysis of the impact of tax morale and the risk of penalties on motor vehicle taxpayer compliance through trust levels at the Dompu Regency Samsat Office, it can be concluded that tax morale has a positive and significant impact on motor vehicle taxpayer compliance. This indicates that the higher the public's moral awareness, sense of duty, and voluntary intent to fulfill tax obligations, the higher the level of taxpayer compliance will be. Sanction Risk shows a non-significant influence on taxpayer compliance, indicating that the presence of sanctions is not the primary factor motivating public compliance. Tax Morality also demonstrates a positive and significant impact on Trust, while Sanction Risk has a non-significant effect on Trust. Additionally, Trust has a non-significant impact on taxpayer compliance. The results of the mediation test indicate that Trust does not serve as a mediator between the effects of Tax Morale or Penalty Risk on Motor Vehicle Taxpayer Compliance. Thus, the most significant factor in improving motor vehicle taxpayer compliance in Dompu Regency is Tax Morale, whereas Trust and Penalty Risk have not yet demonstrated their maximum contribution.

Based on the research findings, it is recommended that the Dompu Regency Samsat Office focus more on strategies to improve tax compliance by strengthening tax ethics. This can be achieved through tax education, outreach on the benefits of taxes for regional development, and instilling a sense of civic responsibility. The implementation of penalties should be evaluated to ensure they are more stringent, consistent, and serve as a deterrent, while also providing clear public outreach to ensure public understanding. Furthermore, the government needs to improve service quality, transparency in tax management, and accountability for the use of tax funds to ensure that the trust gained is stronger and more impactful. In addition to building trust, it is recommended to develop other approaches that are more appropriate and direct in influencing taxpayer behavior. For future research, it is recommended to include additional variables such as taxpayer awareness or tax literacy, which can provide a deeper explanation of overall taxpayer compliance. Thus, it is hoped that efforts to improve tax compliance in Dompu Regency will not rely solely on sanctions and trust, but rather on fostering tax awareness and a sense of tax morality within the community.

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