

**THE INFLUENCE OF TAX UNDERSTANDING, SERVICE EFFECTIVENESS,
AND SANCTIONS ON VEHICLE TAX PAYMENT COMPLIANCE
IN TABANAN REGENCY**



Ni Kadek Nia Sintiya Dewi¹
Universitas Pendidikan Ganesha, Bali, Indonesia
niasintiyadewi06@gmail.com

Ni Made Suci²
Universitas Pendidikan Ganesha, Bali, Indonesia
made.suci@undiksha.ac.id

Abstract

Taxes are a crucial source of state revenue supporting economic growth and development, including at the regional level. Motor vehicle taxes, as part of regional taxes, contribute significantly to Regional Original Income (PAD), which is then used to finance various development programs and public services. However, taxpayer compliance remains a challenge for local governments, including in Tabanan Regency. This study examines the influence of tax understanding, service effectiveness, and sanctions on vehicle tax compliance. A quantitative approach was used, using a survey method with 81 respondents recruited through stratified random sampling based on the distribution of taxpayers across ten sub-districts. Data analysis was conducted using multiple linear regression, preceded by validity, reliability, and classical assumption tests. The results indicate that tax understanding and service effectiveness have a positive and significant effect on vehicle tax compliance. Meanwhile, sanctions had no significant effect. Simultaneously, all three variables significantly influenced taxpayer compliance. This finding indicates that efforts to increase compliance should focus on tax education and improving service quality.

Keywords: Motor Vehicle Tax, Taxpayer Compliance, Tax Understanding, Service Effectiveness, Sanctions.

INTRODUCTION

Taxes are the main source of state revenue and play a strategic role in financing national development and improving public welfare. As a fiscal instrument, taxes function not only as a source of funding but also as a regulatory tool (*regulerend*) to encourage economic growth. According to Wulandari et al. (2014) cited in Kusuma (2018), tax is a mandatory contribution to the state that is coercive by law, without direct compensation, and is used to the greatest extent for the prosperity of the people. Countries with strong fiscal capacity have greater ability to meet public needs and implement development optimally, whereas low fiscal capacity can hinder the effectiveness of government administration.

Based on collection authority, taxes in Indonesia are divided into central taxes and local taxes. One type of local tax that contributes significantly to Regional Original Revenue (PAD) is the Motor Vehicle Tax (PKB). PKB is a tax on the ownership and/or control of motor vehicles collected by provincial governments through the integrated administrative system known as Samsat (One-Stop Integrated Administration System). Revenue from this sector is an important source of funding for regional development, particularly in supporting infrastructure and public services at the provincial level.

PAD plays a central role in determining regional fiscal independence. The high contribution of PKB and the Motor Vehicle Title Transfer Fee (BBNKB) to PAD indicates that optimizing motor vehicle tax revenue greatly determines the success of regional development. However, successful tax collection cannot be separated from taxpayer compliance levels. Based on Law Number 16 of 2019, taxpayers are individuals or entities that have tax rights and obligations in accordance with statutory provisions. Tax compliance is a crucial aspect because non-compliance can trigger tax avoidance or arrears that reduce potential regional revenue.

The PKB collection system in Indonesia adopts the Official Assessment System, a system that grants authority to tax officials to determine the amount of tax payable. In this system, voluntary compliance is the main objective. Tax compliance can be defined as a condition in which taxpayers have the awareness and willingness to fulfill their tax obligations on time and in accordance with regulations.

Various factors influence the level of motor vehicle taxpayer compliance, including tax understanding, service effectiveness, and tax sanctions. Tax understanding includes knowledge of payment procedures, the benefits of taxes for regional development, and legal consequences for violations. Taxpayers with a good level of understanding tend to be more compliant in fulfilling their obligations. In addition, service effectiveness manifested through innovations such as online services, payment outlets in strategic locations, and non-cash payment methods also increases convenience and comfort in the tax payment process. On the other hand, firm and consistent implementation of tax sanctions functions as a control mechanism to prevent non-compliance.

In Bali Province, local tax management is carried out by the Regional Tax and Retribution Service Units (UPTD PPRD) located in each regency/city. One region with interesting dynamics in PKB revenue is Tabanan Regency. Data from the Bali Provincial UPTD PPRD in Tabanan Regency show that PKB revenue realization for the 2019–2024 period fluctuated. In 2019, revenue realization reached 112.57% of the target, but dropped significantly in 2020 to 86.02% due to the impact of the COVID-19 pandemic. Recovery

began to appear in 2021 (91.84%) and again exceeded targets in 2022 (109.81%), 2023 (114.59%), and 2024 (113.00%).

Although realization achievements show a positive trend, compliance issues remain a serious challenge. In 2023, a total of 54,713 motor vehicles in Tabanan Regency were recorded as having tax arrears with a total outstanding value reaching IDR 41 billion. The tax amnesty program implemented from July 1 to August 31, 2023, encouraged some taxpayers to settle their obligations, but more than 64% of vehicles still had outstanding arrears. This condition indicates that the compliance level of motor vehicle taxpayers is not yet optimal and requires more effective policy strategies.

The high level of arrears has the potential to reduce regional fiscal capacity that should otherwise be utilized for development and improving the quality of public services. Therefore, it is important to identify the factors that influence motor vehicle taxpayer compliance, especially in Tabanan Regency, which has experienced significant growth in the number of vehicles but still faces high arrears levels.

Based on this background, this study aims to analyze the influence of tax understanding, service effectiveness, and tax sanctions on motor vehicle taxpayer compliance in Tabanan Regency. The results of this study are expected to provide academic contributions and serve as policy recommendations for local governments in optimizing regional tax revenue.

RESEARCH METHOD

This research uses a quantitative approach with a causal model to analyze the influence of three independent variables: tax understanding, service effectiveness, and sanctions, on the dependent variable, taxpayer compliance in paying vehicle tax in Tabanan Regency. Tax understanding measures taxpayer knowledge, service effectiveness assesses the quality of tax services, and sanctions reflect the influence of legal consequences on compliance. This model demonstrates a direct relationship between these variables, with each independent variable predicted to significantly contribute to compliance levels. This study aims to identify the primary factors driving vehicle tax compliance through statistical data analysis. This includes how the data was collected, the data sources, and the data analysis method.

A population is a generalized area consisting of objects/subjects with certain qualities and characteristics determined by the researcher, who are studied and then conclusions are drawn (Sugiono, 2019). This opinion serves as a reference for the author in determining the population. The population used is 439,880 motorized vehicle users in Tabanan Regency. This data was obtained from the Bali Province PPRD Technical Implementation Unit (UPTD PPRD) in Tabanan Regency.

Table 1.
Motor Vehicle Tax Object Data for 2024

No	Subdistrict	Vehicle Type: Motorcycle				Total
		Description of Motor Vehicle Plate Colors				
		Black	Yellow	Red	White	
1	Baturiti	39.790	0	25	0	39.815
2	Kediri	99.097	0	126	0	99.223
3	Kerambitan	41.270	0	5	0	41.275
4	Marga	40.289	0	5	0	40.294
5	Penebel	47.714	0	0	0	47.714
6	Pupuan	25.229	0	3	0	25.232
7	Selemadeg	22.038	0	0	0	22.038
8	West Selemadeg	17.745	0	1	0	17.746
9	East Selemadeg	20.261	0	1	0	20.262
10	Tabanan	84.910	0	1.371	0	86.281
Number of Each Type of KB, Each Plate		438.343	0	1.537	0	439.880
Number of Each Type of KB		439.880				

Source: Data processing, 2025

According to Sugiyono (2019:82), probability sampling is a sampling technique that provides an equal opportunity for each element (member) of the population to be selected as a sample member. This technique includes stratified random sampling. Stratified random sampling is a structured random sampling method conducted by dividing the population into several subgroups called strata. Then, a sample is selected from each stratum based on the criteria of students investing in the capital market. To determine the sample size, use the Slovin formula:

$$n = \frac{N}{(1 + N e^2)}$$

Description:

n = number of sample members

N = number of population members

e = critical value, in this study it is 0.1

Sample calculation:

$$n = \frac{439,880}{1 + 439,880(0.1)^2} = \frac{439,880}{1 + 4,398.8} = \frac{439,880}{5,398.8} = 81,47 \approx 81$$

The sample size used in this study was 81 registered motor vehicle taxpayers in Tabanan Regency.

Table 2.
Sample Calculation

No	Sub District	Calculation	Final Result
1	Baturiti	$(39,815 / 439,880) \times 81 = 7.33$	7
2	Kediri	$(99,223 / 439,880) \times 81 = 18.27$	18
3	Kerambitan	$(41,275 / 439,880) \times 81 = 7.60$	8
4	Marga	$(40,294 / 439,880) \times 81 = 7.41$	7
5	Penebel	$(47,714 / 439,880) \times 81 = 8.78$	9
6	Pupuan	$(25,232 / 439,880) \times 81 = 4.64$	5
7	Selemadeg	$(22,038 / 439,880) \times 81 = 4.05$	4
8	West Selemadeg	$(17,746 / 439,880) \times 81 = 3.26$	3
9	East Selemadeg	$(20,262 / 439,880) \times 81 = 3.73$	4
10	Tabanan	$(86,281 / 439,880) \times 81 = 15.88$	16
TOTAL			81

Source: Data processing, 2025

Based on the research results, the sample size for this study was 81 respondents. In this study, the sample size was determined by proportional allocation based on the university. Questionnaires were distributed using simple random sampling. Simple sampling is used because the sample was drawn from the population at random without regard to strata within the population. The sample in this study was motorized vehicle users in Tabanan Regency.

RESULTS AND DISCUSSION

The research results were obtained through data analysis using multiple linear regression on 81 motor vehicle taxpayer respondents in Tabanan Regency. Prior to hypothesis testing, classical assumption tests were conducted, including tests for normality, multicollinearity, and heteroscedasticity. The normality test showed a significance value of 0.053 (>0.05), indicating that the data were normally distributed. The multicollinearity test showed a tolerance value of >0.10 and a VIF of <10 for all independent variables, indicating that there was no multicollinearity. The heteroscedasticity test also showed a significance value of >0.05 , indicating that the regression model was free from heteroscedasticity.

The results of the multiple linear regression analysis yielded the following equation:

Table 3.
Results of the Multiple Linear Regression Analysis

Model		Coefficients ^a				Sig.
		Unstandardized Coefficients		Standardized Coefficients	t	
		B	Std. Error	Beta		
1	(Constant)	5.638	2.659		2.121	.037
	Understanding Taxation (X1)	.290	.083	.313	3.501	.001
	Service Effectiveness (X2)	.326	.092	.396	3.529	.001
	Sanction (X3)	.317	.198	.182	1.602	.113

$$Y = 5,638 + 0,290X1 + 0,326X2 + 0,317X3 + e$$

From the regression equation obtained, $Y = 5.638 + 0.290X_1 + 0.326X_2 + 0.317X_3 + e$, it can be explained that the overall pattern of influence of the three independent variables on Taxpayer Compliance (Y) is positive. This means that the higher the tax understanding, the more effective the services provided, and the stronger the sanctions imposed, the higher the level of taxpayer compliance. However, based on the t-test results, only the variables Tax Understanding (X1) and Service Effectiveness (X2) had a significant effect on Taxpayer Compliance, while Sanctions (X3) had no statistically significant effect.

Table 4.
T-Test Results

Model		Coefficients ^a		Standardized Coefficients Beta	t	Sig.
		Unstandardized Coefficients				
		B	Std. Error			
1	(Constant)	5.638	2.659		2.121	.037
	Understanding Taxation (X1)	.290	.083	.313	3.501	.001
	Service Effectiveness (X2)	.326	.092	.396	3.529	.001
	Sanction (X3)	.317	.198	.182	1.602	.113

Based on the partial t-test, the Tax Understanding variable has a t-value of 3.501 with a significance level of 0.001 (<0.05), indicating a positive and significant effect on vehicle tax compliance. The Service Effectiveness variable has a t-value of 3.529 with a significance level of 0.001 (<0.05), indicating a positive and significant effect on compliance. Meanwhile, the Sanctions variable has a t-value of 1.602 with a significance level of 0.113 (>0.05), indicating no significant effect on compliance partially.

Table 5.
Results of the F-Test Calculation

Model		ANOVA ^a				
		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1004.776	3	334.925	37.125	.000 ^b
	Residual	694.656	77	9.022		
	Total	1699.432	80			

The results of the simultaneous test (F-test) indicate that the three independent variables jointly have a significant effect on motor vehicle tax compliance. The coefficient of determination (R²) of 0.591 indicates that 59.1% of the variation in taxpayer compliance can be explained by the variables Tax Understanding, Service Effectiveness, and Sanctions, while the remaining 40.9% is explained by other factors outside the research model.

Discussion

The results of the hypothesis test indicate that tax understanding and service effectiveness have a positive and significant effect on motor vehicle tax compliance, while sanctions have no partial significant effect. Statistically, tax understanding has a significance value of 0.001 (<0.05), confirming that increasing tax literacy and knowledge are the main determinants in shaping taxpayer compliance behavior. This finding strengthens the argument that tax compliance is essentially cognitive and normative, not merely repressive. Taxpayers who understand the purpose of taxes, payment mechanisms, and legal consequences of violations tend to have an intrinsic awareness of fulfilling their obligations.

This aligns with the tax compliance theory proposed by Chris Evans Devos (2014), which states that voluntary compliance increases as individuals' fiscal understanding and awareness increases. Therefore, tax education serves not only as a means of transferring information but also as an instrument for shaping attitudes and social responsibility.

Service effectiveness was also shown to have a positive and significant effect, with a significance value of 0.001 (<0.05), indicating that the quality of interactions between tax authorities and taxpayers plays a strategic role in encouraging compliance. Fast, transparent, and accountable services supported by easily accessible digital systems can reduce compliance costs and increase perceptions of procedural justice. From the perspective of Tom R. Tyler's (2006) theory of legitimacy and procedural justice, compliance emerges when the public perceives authorities as fair and trustworthy institutions. This means that a service-oriented approach is more effective than a coercive approach in the context of regional taxation. These results indicate that bureaucratic reform and the digitalization of Samsat services are relevant strategies for strengthening motor vehicle taxpayer compliance.

In contrast, the sanction variable did not show a significant effect ($0.113 > 0.05$), indicating that the threat of fines or administrative penalties has not been a dominant factor in shaping compliant behavior in Tabanan Regency. Theoretically, the deterrence model emphasizes that individuals will comply if the probability of audit and the amount of sanctions are high enough. However, in practice, the effectiveness of sanctions is greatly influenced by the consistency of law enforcement and the taxpayer's perceived risk. If the application of sanctions is inconsistent or there is a periodic tax amnesty policy, the deterrent effect is weakened and sanctions lose their driving force. This finding confirms that motor vehicle tax compliance is more influenced by educational and service factors than repressive factors. Therefore, compliance improvement strategies should focus on strengthening tax literacy and optimizing the quality of public services, accompanied by consistent enforcement of sanctions to have adequate credibility and pressure. Tables are created with a line width of 1 pt and table captions are placed above the table. Table captions consisting of more than 2 lines are written using single spacing. Table lines prioritize horizontal lines while vertical lines are omitted.

CONCLUSION

Based on the analysis and hypothesis testing, it can be concluded that tax understanding and service effectiveness have a positive and significant impact on motor vehicle tax compliance in Tabanan Regency. This indicates that improving tax literacy and the quality of public services are important factors in encouraging taxpayer compliance. Meanwhile, sanctions did not significantly impact compliance, suggesting that a repressive approach alone is ineffective without the support of optimal education and services.

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