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Assessing the Determinants of Motor Vehicle Taxpayer Compliance: Evidence from Indonesian Regional Tax Administration

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Abstract: This study aims to empirically examine the determinants of motor vehicle taxpayer compliance, specifically analyzing the impact of taxpayer knowledge, service quality, taxpayer awareness, and tax sanctions at the SAMSAT Office in Kendal Regency. Employing a quantitative research design, primary data was collected through questionnaires administered to a sample of 100 registered two-wheeled motor vehicle owners. The respondents were selected utilizing the Slovin formula alongside accidental sampling techniques. The collected data was subsequently analyzed using multiple linear regression executed via SPSS software. The empirical findings reveal that taxpayer knowledge and tax sanctions exert a statistically significant positive influence on motor vehicle taxpayer compliance. Conversely, service quality and taxpayer awareness do not demonstrate a statistically significant impact on the compliance levels within this context. Furthermore, the model's coefficient of determination indicates that the four independent variables jointly account for 11.6% of the variance in tax compliance, suggesting that the remaining proportion is driven by external factors outside the research model. These findings imply that to optimize regional tax revenues, policymakers and local tax administrations should strategically prioritize structured tax education programs and ensure the rigorous enforcement of legal sanctions to foster voluntary taxpayer compliance.

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INTRODUCTION

Taxation is the principal source of income for state and regional development in Indonesia. Under Law No. 28 of 2007, tax is a compulsory payment to the government required of individuals or corporations, enforceable by law and not directly tied to remuneration. In the context of regional administration, local levies, especially the Motor Vehicle Tax (Pajak Kendaraan Bermotor / PKB) and the Vehicle Ownership

Transfer Fee (Bea Balik Nama Kendaraan Bermotor / BBNKB), represent a significant component of Local Genuine Income (Pendapatan Asli Daerah / PAD) (Ratnawati & Putri, 2023; Wardani & Rumiati, 2017). Improving regional tax collections depends heavily on voluntary tax compliance within the self-assessment system. This study is imperative because regional financial stability is vulnerable, as erratic tax compliance directly threatens local development initiatives. Empirical data from the UPPD/ Samsat Kendal Regency indicates variations in PKB and BBNKB revenues from 2018 to 2022, marked by a significant drop during the COVID-19 pandemic in 2020, followed by a rebound in 2021–2022. Understanding the behavioral motivators of taxpayer compliance in the post-pandemic era is crucial to preserving local revenue stability amid future macroeconomic upheavals.

Prior research identifies both internal factors, such as tax knowledge and individual awareness, and external elements (such as service quality and tax penalties) as influential in determining tax compliance (Fuadi & Mangoting, 2013). However, findings regarding tax adherence remain inconsistent. While studies by Ilhamsyah et al., (2016) and Yuesti et al., (2021) demonstrate that tax knowledge and awareness positively influence compliance, investigations by Sihombing & Maharani (2020) and Priambodo (2022) report negligible effects. Similarly, the impact of tax penalties and service quality varies across different contexts (Apriliyani, 2022; Irianingsih, 2015; Sulistiawati, 2013). In light of these empirical ambiguities, this study seeks to contribute to the literature by offering a nuanced perspective on the behavioral determinants of tax compliance in the context of post-pandemic economic recovery. Beyond the traditional financial viewpoint, motor vehicle taxes should be understood as both a behavioral and institutional phenomenon. Unlike taxes mostly enforced through direct assessment by tax officials, motor vehicle tax (PKB) requires taxpayers to proactively initiate and complete their payment obligations within a set timeframe. Thus, the effectiveness of regional tax administration depends not only on the government's formal legal power but also on taxpayers' willingness and ability to comply with relevant tax laws. Tax compliance is thus a multifaceted concept that includes taxpayers' understanding of their responsibilities, recognition of the significance of taxation, views on administrative equity and service excellence, and their evaluation of the repercussions linked to non-compliance. This behavioral aspect is especially significant in decentralized fiscal frameworks, where local authorities' ability to generate sustainable self-generated revenue is closely linked to the efficiency of taxpayer management and voluntary compliance.

Indonesia's institutional environment for regional taxation has undergone significant regulatory development. The enactment of Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (Hubungan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah/HKPD) marks a critical milestone in enhancing regional fiscal capacity and improving local tax governance. This law restructures multiple aspects of regional taxation and intergovernmental fiscal relations, while Government Regulation No. 35 of 2023 provides more detailed provisions regarding regional taxes and levies. These regulatory changes suggest that regional tax administration is increasingly expected to prioritize effectiveness, accountability, administrative efficiency, and taxpayer-oriented public services. Therefore, analyzing the determinants of taxpayer compliance is essential not only from an individual behavioral perspective but also for assessing whether the evolving institutional framework can foster sustained voluntary compliance.

The Theory of Planned Behavior (TPB) offers a robust conceptual framework for understanding individual compliance with tax obligations. According to this theory, behavioral intention is shaped by attitudes toward the behavior, subjective norms, and perceived behavioral control. In the context of taxation, taxpayers with sufficient knowledge are more likely to develop positive attitudes toward fulfilling their obligations because they understand the purpose, procedures, and consequences of taxation. Taxpayer awareness similarly reflects an internalized sense of responsibility to comply. Perceptions of service quality can shape attitudes and perceived behavioral control by reducing administrative barriers and increasing confidence in the tax-payment process. Tax sanctions function through perceived behavioral control and deterrence by increasing the perceived cost of non-compliance. Recent Indonesian research continues to highlight the importance of these behavioral and institutional factors in explaining motor vehicle tax compliance. However, the strength and statistical significance of these relationships vary across regions.

The existing literature on motor vehicle tax compliance in Indonesia remains fragmented in several key areas. First, much empirical research is geographically concentrated in specific cities or provinces, which limits the generalizability of findings to other local institutional contexts. Second, prior studies often analyze individual determinants in isolation or utilize similar sets of explanatory variables, without adequately considering their complementary roles as internal and external drivers of compliance. Third, the empirical evidence is inconclusive. While some recent studies report positive effects of knowledge, awareness, service quality, and sanctions, others find insignificant or even negative effects for certain variables. These inconsistencies suggest that the determinants of tax compliance are context-dependent and that results from one regional tax administration may not apply to others. Fourth, studies still need to explicitly situate motor vehicle taxpayer compliance within the changing post-pandemic and post-HKPD institutional environment. Much of the earlier literature was developed before the current phase of regional fiscal reform and before the widespread expansion of digitally supported public services. The changing regulatory and technological environment creates an important opportunity to reassess whether established determinants of compliance still explain taxpayer behavior. In this regard, the present study does not merely replicate previous models. Still, it seeks to provide contextualized evidence concerning how taxpayer knowledge, service quality, taxpayer awareness, and tax sanctions relate to compliance in a regional motor vehicle taxation setting.

This investigation has substantial practical significance. Achieving sustainable regional revenue extends beyond increasing tax rates or intensifying enforcement. A more effective approach requires an administrative environment in which taxpayers understand their obligations, see tax payment as meaningful, receive efficient and respectful services, and view enforcement mechanisms as fair and predictable. Recent evidence from Indonesian motor vehicle tax studies indicates that improvements in taxpayer education, service quality, awareness, and well-implemented sanctions can enhance compliance. However, the effectiveness of each instrument may vary across local contexts. Identifying the relative importance of these factors can help local governments allocate administrative resources more efficiently.

Building on this context, the present study examines the effects of taxpayer knowledge, service quality, taxpayer awareness, and tax sanctions on motor vehicle tax compliance at the SAMSAT Office in Kendal Regency. By integrating internal behavioral factors with external administrative and enforcement factors, the research aims to provide a comprehensive explanation of motor vehicle taxpayer compliance. This study contributes to the literature in three key ways. First, it offers empirical evidence from Kendal Regency, a region that is comparatively underrepresented in motor vehicle tax compliance research. Second, it reassesses established determinants of compliance within the post-pandemic environment and Indonesia's evolving regional taxation framework. Third, it provides practical implications for regional tax authorities by identifying behavioral and institutional dimensions that may be strengthened to support sustainable revenue mobilization. Improving motor vehicle tax compliance should be viewed not only as a revenue-collection exercise but also as an effort to build a more effective, accessible, and trusted local tax administration. A sustainable compliance strategy requires balancing taxpayer capability, taxpayer motivation, administrative facilitation, and credible enforcement (Azmi & Daud, 2024; Belahouaoui & Attak, 2025). By examining these dimensions simultaneously, this study aims to contribute to the broader discussion of voluntary tax compliance in decentralized public finance and to provide evidence that may help regional governments design more resilient revenue strategies in the post-pandemic era. The findings may also serve as a basis for future comparative research to determine whether the determinants identified in Kendal Regency remain consistent across different Indonesian regions and under evolving digital and institutional arrangements.

The COVID-19 pandemic offers a compelling rationale to reassess the determinants of taxpayer compliance. The pandemic caused significant disruptions to household income, employment, mobility, business activity, and public service delivery. These disruptions may have affected taxpayers' ability and willingness to meet recurring financial obligations, including motor vehicle tax. Importantly, the post-pandemic period should not be viewed as a simple return to pre-pandemic conditions. Shifts in economic behavior, increased reliance on digital services, changing perceptions of government institutions, and ongoing household financial pressures may have altered taxpayer responses to taxation. Therefore, examining taxpayer compliance in the post-pandemic environment helps assess whether conventional determinants of compliance remain relevant under new socioeconomic and administrative conditions.

The regional context of Kendal Regency offers a particularly relevant setting for this investigation. As an administrative and economic area in Central Java, Kendal faces the dual challenge of maintaining sustainable local revenue while keeping tax administration accessible and responsive to taxpayers. Fluctuations in PKB and BBNKB revenue from 2018 to 2022, including the significant contraction during the pandemic and subsequent recovery, show how sensitive regional tax revenue is to broader economic and behavioral conditions. While aggregate revenue statistics can reveal changes in fiscal performance, they do not explain the behavioral mechanisms underlying taxpayers' decisions to comply or delay payment. A taxpayer-level investigation is therefore required to determine whether variations in compliance are linked to knowledge gaps, insufficient awareness, inadequate service experiences, or perceptions of tax sanctions.

Accordingly, this research analyzes the empirical impact of taxpayer knowledge, service quality, taxpayer awareness, and tax sanctions on motor vehicle tax compliance at the Samsat Office in Kendal Regency. Contemporary scholarly discourse underscores the importance of investigating these behavioral shifts, with evidence indicating that macroeconomic crises, particularly the recent pandemic, have significantly reduced voluntary tax compliance across jurisdictions (Hartmann et al., 2022). This study aims to address these empirical gaps by providing targeted, evidence-based insights to help regional policymakers develop sustainable revenue recovery strategies in the post-pandemic context. By clarifying these behavioral dynamics, this study is expected to provide local policymakers and tax authorities with evidence-based insights for formulating sustainable revenue optimization strategies. The findings may also serve as a foundation for future comparative research to assess whether the determinants identified in Kendal Regency are consistent across different Indonesian regions and under evolving digital and institutional arrangements.

LITERATURE REVIEW AND HYPOTHESES

To ground the empirical investigation, this section reviews the extant literature on the multifaceted determinants of taxpayer behavior, which informs the formulation of the research hypotheses.

Taxpayer Knowledge and Tax Compliance

Taxpayer knowledge encompasses an individual's understanding of tax concepts, procedures, functions, and the legal obligations associated with tax payments (Rahayu, 2017; Soekmono, 2017). When taxpayers understand how tax revenues contribute to regional infrastructure and public services, their willingness to comply voluntarily increases (Malau et al., 2021). Taxpayer knowledge represents one of the fundamental prerequisites for voluntary compliance because taxpayers cannot reasonably be expected to comply with obligations that they do not adequately understand. Tax knowledge encompasses an individual's understanding of tax regulations, payment procedures, tax deadlines, applicable rates, administrative requirements, and the consequences of failing to meet tax obligations. Insufficient knowledge may generate uncertainty, administrative errors, procrastination, or even unintentional non-compliance. Conversely, adequate knowledge may reduce informational barriers and increase taxpayers' confidence in fulfilling their obligations. Recent evidence from Indonesia supports this argument. For example, Manuaba & Jati (2024) found that tax knowledge significantly enhanced motor vehicle tax compliance in Badung Regency, while Subekti & Yuliana (2024) reported a positive relationship between tax knowledge and motor vehicle taxpayer compliance in Magelang. Nevertheless, the persistence of inconsistent findings in earlier research suggests that knowledge cannot be assumed to be universal and should be examined within specific institutional and regional contexts.

Further supporting this theoretical premise, contemporary scholarly discourse emphasizes that mitigating information asymmetry through robust tax literacy significantly reduces the cognitive burden of complex administrative procedures. Recent empirical investigations corroborate that cultivating a deep understanding of tax mechanisms not only facilitates procedural adherence but is also essential for fostering a sustainable culture of voluntary material compliance (Hanifah et al., 2024).

H1: Taxpayer knowledge has a positive effect on motor vehicle taxpayer compliance.

Service Quality and Tax Compliance

Service quality reflects the ability of tax authorities (*fiskus*) to provide prompt, reliable, polite, and comfortable service to taxpayers. High service quality fosters taxpayer satisfaction and creates a conducive environment that encourages timely payment (Rizal & Kadir, 2026; Sameni, 2026). Furthermore, as tax administrations progressively embrace digital transformation, contemporary literature asserts that the paradigm of service quality has expanded beyond interpersonal interactions to encompass systemic reliability, accessibility, and technological responsiveness. Recent empirical investigations respectfully suggest that providing streamlined, user-friendly service platforms significantly minimizes the administrative friction experienced by taxpayers, thereby elevating institutional trust and solidifying a sustainable foundation for voluntary compliance (Belahouaoui & Attak, 2025).

H2: Service quality has a positive effect on motor vehicle taxpayer compliance.

Taxpayer Awareness and Tax Compliance

Taxpayer awareness is an internal moral condition wherein taxpayers realize their civic duty to contribute toward state and regional financing (Astana & Merkusiwati, 2017). High tax awareness aligns individual behavior with regulatory standards, leading to consistent tax reporting and payment (Juliantari et al., 2021; Suheri et al., 2022). Building upon this theoretical foundation, contemporary scholarship further elucidates that taxpayer awareness is fundamentally intertwined with the broader concept of tax morale. Recent empirical discourse respectfully posits that when individuals cultivate a profound sense of civic responsibility and perceive procedural fairness in how regional revenues are utilized, their intrinsic motivation is significantly amplified. This internalized ethical stance effectively supersedes external economic calculations, thereby fostering a robust and sustainable culture of voluntary compliance (de los Ríos-Berjillos et al., 2025). In addition to knowledge, taxpayer awareness constitutes an important internal determinant of compliance. Awareness refers to the extent to which taxpayers recognize taxation as a legal obligation and understand the broader social and developmental consequences associated with tax payment. A taxpayer may possess adequate knowledge of tax regulations but nevertheless fail to comply if taxation is not perceived as personally or socially important. Awareness therefore reflects a deeper psychological dimension of compliance, in which taxpayers recognize both the obligation to pay taxes and the public benefits generated through taxation. Recent evidence indicates that taxpayer awareness remains a significant predictor of motor vehicle tax compliance in several Indonesian regions. Studies conducted in Badung, Bogor, and other regional contexts have reported positive relationships between taxpayer awareness and compliance, although the strength of this relationship may vary depending on institutional and socioeconomic conditions. This suggests that strengthening compliance requires not only dissemination of technical tax information but also efforts to cultivate taxpayers' sense of civic responsibility and understanding of the public value of taxation.

H3: Taxpayer awareness has a positive effect on motor vehicle taxpayer compliance.

Tax Sanctions and Tax Compliance

Tax sanctions serve as a legal deterrent against non-compliant behavior, ensuring that tax laws are strictly obeyed (Mardiasmo, 2016). Rigorous administrative and penal sanctions increase the perceived costs of non-compliance, thereby compelling taxpayers to fulfill their tax liabilities on time (Attamimi & Asalam, 2021; Bangun et al., 2022). Furthermore, grounded in Economic Deterrence Theory, these sanctions function as an indispensable mechanism of social control and a highly effective preventive legal tool. Because taxpayers typically operate as rational economic agents, they actively evaluate the financial risks and potential punitive fines associated with evasion. Consequently, the consistent and firm enforcement of these administrative and legal liabilities is crucial for motivating individuals to proactively fulfill their motor vehicle tax duties.

H4: Tax sanctions have a positive effect on motor vehicle taxpayer compliance

Collectively, the synthesis of these distinct theoretical constructs establishes the conceptual framework of the present study, aiming to deliver a robust empirical evaluation of the factors driving motor vehicle tax compliance

METHODS

To rigorously test the proposed hypotheses and ensure the empirical validity of the findings, this study adopts a systematic quantitative research design tailored to the specific context of regional tax administration. This empirical study was conducted at the Samsat Office in Kendal Regency. The target population comprised 516,674 registered two-wheeled motor vehicle taxpayers. Using Slovin's formula with a 10% margin of error, a sample size of 100 was obtained. Data were collected using primary questionnaires distributed via accidental sampling. Furthermore, the deployment of accidental sampling was carefully selected to efficiently capture the real-time perspectives of taxpayers actively engaging with the administrative services, an approach widely acknowledged as practical and valid in public sector research where respondent availability is highly dynamic (Hair, 2021; Saunders et al., 2012).

Variables were measured using a 5-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree). Prior to the primary data collection phase, the survey instrument was meticulously adapted from established taxation literature to ensure content validity and the reliable measurement of the underlying behavioral constructs. Data analysis techniques included descriptive statistics, instrument validity and reliability testing, classical assumption tests (normality, multicollinearity, and heteroskedasticity), and multiple linear regression analysis executed via SPSS. To guarantee the robustness and academic integrity of the empirical model, all statistical evaluations were executed in strict adherence to established econometric protocols.
The multiple linear regression equation is specified as follows:

$$TC = \alpha + \beta 1TK + \beta 2SQ + \beta 3TA + \beta 4TS + e$$

Where TC = Tax Compliance, TA = Taxpayer Knowledge, SQ = Service Quality, TA = Taxpayer Awareness, TS = Tax Sanctions, α = Constant, and e = Error term.

RESULTS AND DISCUSSION

This section systematically presents the empirical findings derived from the statistical analyses, followed by a comprehensive discussion that respectfully contextualizes these results within the broader theoretical framework of tax compliance behavior.

Table 1. Respondent Characteristics Summary (N = 100)

Demographic Category	Classification	Frequency (People)	Percentage (%)
Gender	Male	40	40%

	Female	60	60%
Age	20–30 Years	68	68%
	31–40 Years	28	28%
	> 40 Years	4	4%
Vehicle Type	Motorcycle (Two-Wheeled)	78	78%
	Car (Four-Wheeled)	22	22%

The demographic profile of the 100 respondents surveyed at the Kendal Samsat Office reveals several key patterns regarding motor vehicle taxpayers in Kendal Regency. In terms of gender distribution, the majority of respondents were female, accounting for 60% (60 respondents), while male taxpayers comprised the remaining 40% (40 respondents). This indicates a notable involvement of female taxpayers in managing administrative tasks and carrying out tax compliance duties at the local tax office.

Regarding age distribution, the sample is heavily dominated by young adults in their productive years. Taxpayers aged between 20 and 30 years represent the largest proportion at 68% (68 respondents), followed by the 31–40 age bracket at 28% (28 respondents), whereas taxpayers over 40 years of age constitute only 4% (4 respondents). This demographic trend suggests that younger individuals make up the vast majority of active vehicle operators and are primarily responsible for executing yearly tax payments in the region.

Finally, looking at vehicle ownership, respondents driving two-wheeled motorcycles represent 78% (78 respondents) of the total sample, while four-wheeled car owners account for 22% (22 respondents). This distribution directly reflects the broader population pattern in Kendal Regency, where motorcycles serve as the predominant mode of personal transportation for the local community due to their affordability and mobility.

Descriptive statistics indicate that all variables met standard operational ranges. Validity tests confirmed that all questionnaire items had significance values of $p < 0.05$. Reliability tests showed Cronbach's Alpha values exceeding 0.70 across all constructs (Taxpayer Knowledge = 0.736; Service Quality = 0.816; Taxpayer Awareness = 0.714; Tax Sanctions = 0.723; Tax Compliance = 0.787).

Table 2. Descriptive statistics

Variable	N	Min	Max	Mean	Standard Deviation	Category / Description
Taxpayer Knowledge	100	4	10	8.66	1.249	Very High (Respondents understand tax functions and payment procedures)
Service Quality	100	8	20	16.53	2.057	High (Facilities are adequate and officer services are perceived as satisfactory)
Taxpayer Awareness	100	11	20	15.91	2.040	High (Internal motivation exists to participate in tax payments)
Tax Sanctions	100	12	20	16.58	1.945	Very High (Respondents agree that strict sanctions are necessary for discipline)

Variable	N	Min	Max	Mean	Standard Deviation	Category / Description
Taxpayer Compliance	100	3	15	12.35	2.254	High (Majority of respondents pay on time and complete required documents)

To ensure that the multiple linear regression model yields unbiased and efficient estimates, standard classical assumption tests were conducted, including normality, multicollinearity, and heteroskedasticity tests. First, the normality test was performed using the One-Sample Kolmogorov-Smirnov test to evaluate the residual distribution. The test produced an Asymp. Sig. (2-tailed) value of 0.115. Since this value exceeds the standard significance threshold of 0.05 (0.115 > 0.05), it confirms that the regression residuals are normally distributed.

Second, the multicollinearity test was conducted to examine potential linear correlations among the independent variables. Assessment criteria required a Tolerance value greater than 0.10 and a Variance Inflation Factor (VIF) less than 10. All independent variables satisfied these conditions, with VIF values recorded at 1.157 for Taxpayer Knowledge, 1.022 for Service Quality, 1.146 for Taxpayer Awareness, and 1.031 for Tax Sanctions. These results indicate the absence of multicollinearity in the empirical model. Third, the heteroskedasticity test was executed using the Glejser test to verify the constancy of residual variance across observations. The test revealed that all independent variables obtained p-values exceeding the 0.05 threshold ($p > 0.05$). Consequently, it is confirmed that the regression model is free from heteroskedasticity issue.

Table 3. Multiple Linear Regression Analysis and Hypotheses Testing

Model Variable	Unstandardized B	Std. Error	Standardized Beta	t-statistic	Sig.
(Constant)	14.014	3.285	-	4.266	0.000
Taxpayer Knowledge (TK)	-0.470	0.185	-0.263	-2.539	0.013
Service Quality (SQ)	-0.057	0.107	-0.052	-0.536	0.593
Taxpayer Awareness (TA)	-0.059	0.114	-0.054	-0.521	0.603
Tax Sanctions (TS)	0.259	0.114	0.224	2.285	0.025

The regression analysis yields the following model equation:

$$TC = 14.014 - 0.470\ TK - 0.057\ SQ - 0.059\ TA + 0.259\ TS$$

The coefficient of determination (R2) is 0.116 (Adjusted R2 = 0.079), indicating that 11.6% of the variance in motor vehicle tax compliance is explained by the four independent variables, while 88.4% is governed by external factors outside the empirical model.

Table 4. Coefficient of Determination Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,341[a]	,116	,079	2,163

DISCUSSION

The empirical findings of this study offer critical insights into the behavioral mechanics governing motor vehicle tax compliance within local administration. The first hypothesis (H1) was accepted, demonstrating that taxpayer knowledge exerts a statistically significant effect on compliance ($t = -2.539$; $p = 0.013 < 0.05$). From a cognitive perspective, a thorough understanding of tax principles, operational procedures, payment schedules, and the public utility of state revenue reduces the administrative friction and ambiguity often associated with fiscal obligations. When taxpayers in Kendal Regency possess adequate fiscal literacy, their procedural awareness directly translates into disciplined compliance, validating Attribution Theory by illustrating how internalizing regulatory information actively shapes positive behavioral outcomes. Taxpayers in Kendal who understand tax payment mechanisms and procedural requirements exhibit strong compliance discipline. This aligns with prior findings by Gautama (2014) dan Sulistiawati (2013).

In contrast, the second hypothesis (H2) was rejected, as service quality did not yield a statistically significant effect on compliance ($t = -0.536$; $p = 0.593 > 0.05$). Conceptually, taxation represents a legally enforceable, non-reciprocal contribution to state governance. Consequently, interpersonal politeness or enhanced physical counter facilities at local tax offices do not serve as the primary catalysts for fulfilling financial duties. Moreover, the widespread digital transformation of local tax services, such as the implementation of e-Samsat, mobile banking integration, and third-party payment gateway, has decoupled tax compliance from direct physical interactions with tax officers, rendering traditional counter service quality largely neutral in driving overall compliance behavior. This is due to the availability of digital payment channels (e.g., e-Samsat, mobile banking, e-commerce), which diminish the necessity for face-to-face service interactions at Samsat counters (Irianingsih, 2015).

Similarly, the third hypothesis (H3) was rejected, showing no significant relationship between taxpayer awareness and tax compliance ($t = -0.521$; $p = 0.603 > 0.05$). Although descriptive statistics revealed high levels of baseline moral awareness (Mean = 15.91), an intentional behavior gap emerges when individual economic constraints intervene. In post-pandemic economic recovery phases, taxpayers prioritize immediate household necessities, such as food, healthcare, and education, over voluntary tax fulfillment. Thus, high ethical awareness alone fails to guarantee compliance if economic capacity remains constrained. Awareness alone does not guarantee compliance when taxpayers prioritize essential household economic needs over voluntary tax payments, especially in post-pandemic economic recovery phases (Ulfa & Ratnawati, 2015).

Finally, the fourth hypothesis (H4) was accepted, confirming that tax sanctions exert a positive and statistically significant impact on compliance ($t = 2.285$; $p = 0.025 < 0.05$). Grounded in Economic Deterrence Theory, this finding highlights that tax sanctions operate as an indispensable social control mechanism and a strong preventive legal tool. Taxpayers act as rational economic agents who actively evaluate the financial risks of non-compliance. To avoid accumulating punitive administrative fines and legal liabilities, individuals rationally choose to fulfill their motor vehicle tax duties on time. Tax sanctions significantly drive tax compliance by functioning as a preventative tool. Taxpayers comply primarily to avoid financial penalties and legal consequences (Apriliyani, 2022; Ilhamsyah et al., 2016; Miyanah, 2019).

Collectively, while the regression model accounts for an Adjusted R^2 of 11.6%, the empirical evidence highlights that combining structured tax education with consistent legal enforcement remains the most effective policy framework for optimizing regional tax collection. Ultimately, these empirical revelations elegantly underscore the necessity for a balanced administrative paradigm—one that harmonizes rigorous legal enforcement with proactive educational initiatives to cultivate a sustainable culture of voluntary tax compliance.

Furthermore, the observed synergy between robust fiscal literacy and credible enforcement mechanisms aligns with recent advancements in behavioral public finance. Contemporary compliance paradigms suggest that while taxpayer knowledge equips individuals with the essential procedural capacity to navigate tax systems, it is the tangible presence of legal deterrence that provides the ultimate motivational trigger, particularly in post-crisis, resource-constrained environments (Khozen & Setyowati, 2023; Nor & Mohamed, 2024), Therefore, local tax authorities are strongly encouraged to adopt a hybrid fiscal governance model—one that simultaneously mitigates informational asymmetries through targeted digital education and enhances the public observability of administrative sanctions to systematically safeguard regional revenue streams.

CONCLUSION

In summary, this empirical investigation robustly demonstrates that taxpayer knowledge and tax sanctions constitute the fundamental drivers of motor vehicle taxpayer compliance within the jurisdiction of the Kendal Samsat Office. Conversely, the absence of significant direct effects from service quality and taxpayer awareness suggests a notable behavioral paradigm shift; compliance in this regional context is predominantly governed by cognitive procedural understanding and economic deterrence, rather than interpersonal service encounters or abstract moral obligations.

Consequently, it is highly recommended that local tax authorities and policymakers pivot their strategic focus toward a dual-faceted governance approach. This entails amplifying structured, accessible tax literacy campaigns to eliminate procedural friction, while simultaneously maintaining the stringent, transparent enforcement of legal sanctions to deter evasion and establish a strong culture of compliance.

To further enrich the academic discourse and practical understanding of regional taxation dynamics, future research should endeavor to encompass a broader spectrum of behavioral and systemic variables. Specifically, investigating the moderating roles of digital tax transformation, individual financial capacity, and public trust in government institutions will be instrumental in developing a more comprehensive, resilient framework for optimizing local revenue generation in a post-pandemic economic landscape.

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