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# The Determinants of Taxpayer Compliance with Tax Socialization as A Moderating Variable in UPPD Samsat Banjarmasin II

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### ABSTRACT

*This study aims to analyse and provide empirical evidence on the influence of taxpayer awareness, tax sanctions, understanding of e-Samsat, and motor vehicle tax amnesty on taxpayer compliance with tax socialisation, with the moderating variable of tax socialisation at UPPD Samsat Banjarmasin II. The research source is primary data collected through questionnaires. The population in this study was 426,239 two-wheeled and four-wheeled motor vehicle taxpayers. The sampling method used was accidental sampling, and the Slovin formula was used, resulting in 100 motor vehicle taxpayers as the research sample. Data were analysed using multiple linear regression and moderated regression in IBM SPSS Statistics 26. The results showed that taxpayer awareness, tax sanctions, and understanding of e-Samsat had a positive effect on taxpayer compliance. Meanwhile, motor vehicle tax amnesty had no effect on taxpayer compliance. Tax socialisation moderated (strengthened) the influence of taxpayer awareness, tax sanctions, understanding of e-Samsat, and motor vehicle tax amnesty on taxpayer compliance.*

## 1. INTRODUCTION

Taxes are a primary source of state revenue, as stated in the State Budget. Taxpayer compliance is the most crucial factor in determining regional tax revenue, particularly from Motor Vehicle Tax (Maljum, 2024). Motor Vehicle Tax plays a crucial role as a regional tax element, contributing significantly to Regional Original Income by optimizing tax revenue when taxpayers fulfill their tax obligations (Febrilianingrum & Munari, 2024). Currently, there are situations where taxpayers forget due dates and lack the time to pay their taxes due to their busy schedules, leading to non-compliance. Tax compliance is a significant issue worldwide, in both developed and developing countries, as non-compliance can lead to the desire to engage in tax avoidance, evasion, and neglect. Ultimately, these actions will result in reduced state tax revenues (Sulistiyowati & Nuryati, 2024).

Based on the data obtained, the number of compliant and non-compliant motorized vehicles in 2020-2024 at the UPPD Samsat Banjarmasin II is as follows:

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**Table 1. Motor Vehicle Data at UPPD Samsat Banjarmasin II**

No	Year	Total Taxpayers	Number of compliant taxpayers (Units)	Number of non-compliant taxpayers (Units)	Percentage of arrears (%)
1	2020	509.398	180.217	329.181	64,62%
2	2021	525.892	208.808	317.084	60,29%
3	2022	389.748	202.375	187.373	48,07%
4	2023	370.071	179.163	190.908	51,58%
5	2024	426.239	192.713	233.526	54,78%

Source: UPPD Samsat Banjarmasin II (2025).

Based on Table 1, the percentage of late motor vehicle tax payments exhibits a fluctuating pattern from year to year. The decrease in the late rate in certain periods is suspected to be influenced by the tax penalty waiver program and various service innovations provided by the government to facilitate the public in paying motor vehicle taxes. This program was able to increase taxpayers' interest in fulfilling their obligations in the short term. However, in subsequent years, the late rate increased again, indicating that the program's effect has not been able to create sustainable taxpayer compliance.

Furthermore, low taxpayer awareness of the importance of paying taxes on time is also a major factor contributing to motor vehicle tax arrears. Some taxpayers still perceive tax payment as not a top priority, resulting in tax obligations often being neglected. A lack of understanding of the benefits of taxes for regional development, minimal concern about administrative sanctions, and low public discipline also affect taxpayer compliance levels. These conditions indicate that motor vehicle taxpayer compliance has not been consistently and sustainably established. Therefore, more optimal efforts are needed through increased socialization, tax education, and public service innovations to encourage public awareness and compliance in fulfilling their tax obligations.

**Table 2. Motor Vehicle Tax Revenue Targets and Realization**

Year	Targets	Realization	Presentation
2020	Rp122.450.000.000	Rp126.217.280.317	103,07%
2021	Rp147.000.000.000	Rp133.599.955.550	90,88%
2022	Rp139.660.000.000	Rp143.110.211.178	102,47%
2023	Rp132.113.452.000	Rp136.629.983.610	103,41%
2024	Rp137.444.453.000	Rp149.920.567.480	109,07%

Source: UPPD Samsat Banjarmasin II (2025).

Based on Table 2, motor vehicle tax revenue fluctuates from year to year and does not always align with taxpayer compliance levels. In some periods, tax revenue realization reached or even exceeded the targets set by local governments, although the level of motor vehicle tax arrears remained relatively high. This situation indicates that the increase in tax revenue does not entirely reflect high levels of taxpayer compliance, but may be influenced by other factors such as the tax amnesty program, an increase in the number of motor vehicles, intensified tax collection, and government policies to optimize regional revenue.

Conversely, the high level of motor vehicle tax arrears indicates that some taxpayers are still not fulfilling their tax obligations in a timely and sustainable manner. This indicates a gap between taxpayer compliance levels and regional tax revenues, where high tax revenues do not necessarily reflect consistent compliant behavior. Taxpayer compliance tends to be influenced by behavioral factors, such as tax awareness, perceptions of tax services,

understanding of tax obligations, and taxpayer motivation to fulfill their obligations. Therefore, more effective efforts are needed to increase taxpayer compliance through strengthened outreach that can encourage public awareness of paying motor vehicle taxes.

Previous studies have reported inconsistent findings. Widiastuti dkk. (2024) and Hantono & Wijaya (2025) states that taxpayer awareness has a positive influence on taxpayer compliance. Alting dkk. (2024) and Hayati & Purba (2024) stated that taxpayer awareness does not influence taxpayer compliance. Irkham & Indriasih (2021) and Afisah & Witono (2023) states that tax sanctions have a positive effect on taxpayer compliance. Utomo & Iswara (2022) stated that tax sanctions do not affect taxpayer compliance. Febrilianingrum & Munari (2024) and Putri dkk. (2024) stated that understanding e-Samsat has a positive influence on taxpayer compliance. Irkham & Indriasih (2021) and Juwita dkk. (2023) stated that understanding e-Samsat does not affect taxpayer compliance. Ammy (2023) and Maljum (2024) stated that motor vehicle tax amnesty had a positive effect on taxpayer compliance. Saputra dkk. (2022) and Ardila dkk. (2023) stated that motor vehicle tax amnesty had no effect on taxpayer compliance.

Several studies have also examined the moderating role of tax socialization. Masta & Litdia (2025) states that tax socialization moderates (strengthens) taxpayer awareness on taxpayer compliance. Febrilianingrum & Munari (2024) states that tax socialization moderates (weakens) taxpayer awareness on taxpayer compliance. Dewi & Supadmi (2021) states that tax socialization moderates (strengthens) tax sanctions on taxpayer compliance. Afisah & Witono (2023) states that tax socialization moderates (weakens) tax sanctions on taxpayer compliance. Fitriyah (2024) stated that tax socialization moderates (strengthens) understanding e-Samsat on taxpayer compliance. Febrilianingrum & Munari (2024) stated that tax socialization moderates (weakens) understanding e-Samsat on taxpayer compliance. Mellinia & Arfianti (2024) stated that tax socialization moderates (strengthens) motor vehicle tax amnesty towards on taxpayer compliance. Ammy (2023) stated that tax socialization moderates (weakens) motor vehicle tax amnesty on taxpayer compliance.

Differences in the results of previous studies indicate inconsistencies, where some studies found that factors such as taxpayer awareness, tax sanctions, understanding of e-Samsat and motor vehicle tax amnesty had an effect, while others had no effect, so further research is needed. This study refers to Febrilianingrum & Munari (2024) by including the motor vehicle tax amnesty variable as studied by Ammy (2023), and with differences in the object and period of the study. The purpose of this study is to analyze and obtain empirical evidence of the influence of taxpayer awareness, tax sanctions, understanding e-Samsat, and motor vehicle tax amnesty on tax compliance with tax socialization as a moderating variable. The results of this study are expected to provide theoretical contributions to the development of tax science based on the Theory of Planned Behavior, as well as practical considerations for local governments in formulating policies to improve taxpayer compliance.

## **2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT**

### **Theory of Planned Behavior**

Theory of Planned Behavior is a behavioral theory used to study individual behavior that is influenced by behavioral intentions. Theory of Planned Behavior is a development of the Theory of Reasoned Action proposed by Fishbein and Ajzen, providing several scientific evidences that the intention to perform a behavior is influenced by two factors: attitudes and subjective norms. Then, Ajzen added a factor related to individual control, namely perceived behavioral control, thus transforming the Theory of Reasoned Action into the Theory of Planned Behavior (Tamba, 2019).

### **The Effect of Taxpayer Awareness on Taxpayer Compliance**

Taxpayer awareness is a condition in which taxpayers are aware of and follow tax provisions and have the intention to carry out their tax obligations (Muhniah dkk., 2023). Afisah

& Witono (2023), Widiastuti dkk. (2024) and Hantono & Wijaya (2025) states that taxpayer awareness has a positive influence on taxpayer compliance.

**H1: taxpayer awareness has a positive influence on taxpayer compliance**

### **The Effect of Tax Sanctions on Taxpayer Compliance**

Tax sanctions are a means used by the government to prevent violations and ensure that taxpayers carry out their tax obligations correctly and appropriately (Deseverians, 2023). Irkham & Indriasih (2021), Afisah & Witono (2023) and Febrilianingrum & Munari (2024) stated that tax sanctions have a positive effect on taxpayer compliance.

**H2: tax sanctions has a positive influence on taxpayer compliance**

### **The Effect of Understanding e-Samsat on Taxpayer Compliance**

e-Samsat is an online application designed to simplify the process of paying motor vehicle tax and provide access to information about Samsat (Rindiyan & Faisol, 2023). Febrilianingrum & Munari (2024), Putri dkk. (2024) and Alting dkk. (2024) stated that understanding e-Samsat has a positive influence on taxpayer compliance.

**H3: understanding e-Samsat has a positive influence on taxpayer compliance**

### **The Effect of Motor Vehicle Tax Amnesty on Taxpayer Compliance**

Motor vehicle tax amnesty is a policy of eliminating late fines for a certain period to encourage taxpayers to pay off arrears and increase compliance (Arnilis dkk., 2023). Utomo & Iswara (2022), Ammy (2023) and Maljum (2024) stated that motor vehicle tax amnesty had a positive effect on taxpayer compliance.

**H4: motor vehicle tax amnesty has a positive influence on taxpayer compliance**

### **The Effect of Taxpayer Awareness on Taxpayer Compliance Moderated by Tax Socialization**

Tax socialization as an external factor acts as a moderating variable that strengthens the influence of awareness on compliance, because socialization provides additional knowledge and social encouragement that strengthens the intention to comply. Masta & Litdia (2025) states that tax socialization moderates (strengthens) taxpayer awareness on taxpayer compliance.

**H5: tax socialization moderates the effect of taxpayer awareness on taxpayer compliance**

### **The Effect of Tax Sanctions on Taxpayer Compliance Moderated by Tax Socialization**

Tax socialization as a factor that strengthens the influence of tax sanctions on compliance because through socialization, taxpayers gain a better understanding of the consequences of violations and the importance of compliance with tax regulations. Dewi & Supadmi (2021) states that tax socialization moderates (strengthens) tax sanctions on taxpayer compliance.

**H6: tax socialization moderates the effect of tax sanctions on taxpayer compliance**

### **The Effect Of Understanding e-Samsat On Taxpayer Compliance Moderated by Tax Socialization**

Effective socialization is expected to provide knowledge, understanding of procedures, and social encouragement so that taxpayers are more encouraged to utilize e-Samsat services. Fitriyah (2024) stated that tax socialization moderates (strengthens) e-understanding e-Samsat of taxpayer compliance.

**H7: tax socialization moderates the effect of understanding e-Samsat on taxpayer compliance**

## The Effect Of Motor Vehicle Tax Amnesty On Taxpayer Compliance Moderated by Tax Socialization

Through socialization, taxpayers gain a clearer understanding of the objectives, mechanisms, implementation time and benefits obtained from the motor vehicle tax amnesty program, so that taxpayers are more encouraged to take advantage of this program. Mellinia & Arfianti (2024) stated that tax socialization moderates (strengthens) motor vehicle tax amnesty towards taxpayer compliance.

**H8: tax socialization moderates the effect of motor vehicle tax amnesty on taxpayer compliance**

### 3. RESEARCH METHOD

#### Research Design

This study uses a causal associative quantitative approach to identify the causal relationship between independent variables and the dependent variable in the presence of a moderating variable (Sugiyono, 2020). This study empirically tests the influence of taxpayer awareness, tax sanctions, understanding of e-samsat, and cleanliness of motor vehicle tax on taxpayer compliance with tax socialization as a moderating variable at UPPD Samsat Banjarmasin II.

#### Types and Sources of Data

The data used in this study are quantitative data. The data source is primary data obtained from respondents questionnaire answers.

#### Population and Sample

The population in this study was 426,239 taxpayers of two-wheeled and four-wheeled motor vehicles. Sampling in this study used the slovin formula and accidental sampling technique. Onsequently, a sample of 100 motor vehicle taxpayers was obtained.

#### Research Variables and Operational Definitions

**Table 3. Research Variables and Indicators**

Variabel	Item	Indikator
Taxpayer Awareness (X <sub>1</sub> )	X <sub>1.1</sub>	Paying motor vehicle tax out of self-awareness
	X <sub>1.2</sub>	Paying motor vehicle tax is a form of participation in regional development
	X <sub>1.3</sub>	Always prepare an allocation of funds for motor vehicle tax payments
Tax Sanctions (X <sub>2</sub> )	X <sub>2.1</sub>	The existence of sanctions makes taxpayers more compliant
	X <sub>2.2</sub>	Sanctions are necessary to create discipline
	X <sub>2.3</sub>	Sanctions must be implemented firmly
	X <sub>2.4</sub>	Sanctions must be commensurate with the late payment
Understanding e-Samsat (X <sub>3</sub> )	X <sub>3.1</sub>	The e-Samsat program is very fast
	X <sub>3.2</sub>	The e-Samsat program is more effective
	X <sub>3.3</sub>	The e-Samsat program can save payment time
	X <sub>3.4</sub>	The e-Samsat program is easier and safer
Motor Vehicle Tax Amnesty (X <sub>4</sub> )	X <sub>4.1</sub>	Know and understand the motor vehicle tax amnesty program
	X <sub>4.2</sub>	Know the benefits of the motor vehicle tax amnesty program

	X <sub>4.3</sub>	Do not feel disadvantaged by the motor vehicle tax amnesty program
	X <sub>4.4</sub>	Have you ever been given a notification letter regarding late payment of motor vehicle tax
Taxpayer Compliance (Y <sub>1</sub> )	Y <sub>1.1</sub>	Fulfilling the obligation to pay motor vehicle tax
	Y <sub>1.2</sub>	Always pay motor vehicle tax on time
	Y <sub>1.3</sub>	Always complete the administrative requirements for motor vehicle tax payments
	Y <sub>1.4</sub>	Always remember the due date for motor vehicle tax payments
Tax Socialization (Z <sub>1</sub> )	Z <sub>1.1</sub>	Tax officers provide explanations and understanding about taxes
	Z <sub>1.2</sub>	Information about taxes is found in print and electronic media.
	Z <sub>1.3</sub>	Socialization provides an understanding of the importance of paying taxes

#### 4. RESULTS

##### Descriptive Statistical Analysis

**Table 4**  
**Results of Descriptive Statistical Analysis**

Descriptive Statistics					
Variable	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Awareness	100	5	15	12,90	2,087
Tax Sanctions	100	4	20	16,20	3,232
Understanding e-Samsat	100	7	20	16,43	3,285
Motor Vehicle Tax Amnesty	100	10	20	15,67	2,954
Taxpayer Compliance	100	6	20	17,20	2,752
Tax Socialization	100	3	15	12,26	2,604
Valid N (listwise)	100				

Source: Data processed using IBM SPSS Statistics (2026).

All variables in this study to have good data quality and are worthy of further analysis, because each variable shows a standard deviation value that is smaller than the average value (mean). This condition indicates that the data distribution in each variable is relatively low and respondents answers tend to be centered around the average value. Thus, the research data has a level of variation that is not too high, so it can reflect a fairly stable and consistent condition. These results also indicate that the data obtained is able to describe the characteristics of respondents representatively, so it can be used as a basis for conducting statistical analysis in the next stage.

##### Validity Test

**Table 5**  
**Results of Validity Test**

Variable	Item	Person Correlation	Criteria	Conclusion
Taxpayer Awareness (X <sub>1</sub> )	X <sub>1.1</sub>	0,883	0,196	Valid
	X <sub>1.2</sub>	0,892	0,196	Valid
	X <sub>1.3</sub>	0,789	0,196	Valid

Tax Sanctions (X <sub>2</sub> )	X <sub>2.1</sub>	0,814	0,196	Valid
	X <sub>2.2</sub>	0,871	0,196	Valid
	X <sub>2.3</sub>	0,884	0,196	Valid
	X <sub>2.4</sub>	0,838	0,196	Valid
Understanding e-Samsat (X <sub>3</sub> )	X <sub>3.1</sub>	0,925	0,196	Valid
	X <sub>3.2</sub>	0,940	0,196	Valid
	X <sub>3.3</sub>	0,900	0,196	Valid
	X <sub>3.4</sub>	0,833	0,196	Valid
Motor Vehicle Tax Amnesty (X <sub>4</sub> )	X <sub>4.1</sub>	0,779	0,196	Valid
	X <sub>4.2</sub>	0,809	0,196	Valid
	X <sub>4.3</sub>	0,707	0,196	Valid
	X <sub>4.4</sub>	0,691	0,196	Valid
Taxpayer Compliance (Y <sub>1</sub> )	Y <sub>1.1</sub>	0,889	0,196	Valid
	Y <sub>1.2</sub>	0,799	0,196	Valid
	Y <sub>1.3</sub>	0,884	0,196	Valid
	Y <sub>1.4</sub>	0,858	0,196	Valid
Tax Socialization (Z <sub>1</sub> )	Z <sub>1.1</sub>	0,868	0,196	Valid
	Z <sub>1.2</sub>	0,915	0,196	Valid
	Z <sub>1.3</sub>	0,917	0,196	Valid

Source: Data processed (2026).

Based on the validity test results, this study showed significant results, with a Pearson correlation (r-count) greater than the distribution value (r-table), which was 0.196. Therefore, it can be concluded that each instrument in this study is valid.

### Reliability Test

**Table 6**  
**Results of Reliability Test**

Variable	Cronbach's Alpha	Criteria	Conclusion
Taxpayer Awareness	0,817	0,60	Reliabel
Tax Sanctions	0,870	0,60	Reliabel
Understanding e-Samsat	0,922	0,60	Reliabel
Motor Vehicle Tax Amnesty	0,680	0,60	Reliabel
Taxpayer Compliance	0,878	0,60	Reliabel
Tax Socialization	0,879	0,60	Reliabel

Source: Data processed (2026).

Based on the results of the reliability test, the Cronbach's Alpha values for each research variable ranged from 0.680 to 0.922, with all values greater than 0.60. Therefore, it can be concluded that the questionnaire instrument in this study is reliable.

### Classical Assumption Tests

#### Normality Test

**Table 7**  
**Normality Test Results**

One-Sample Kolmogorov-Smirnov Test		
Unstandardized Residual		
N	100	
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1,73028168
	Absolute	.095

Most Differences	Extreme Positive		.095
	Negative		-.084
Test Statistic			.095
Asymp. Sig. (2-tailed)			.027 <sup>c</sup>
Monte Carlo Sig. (2-tailed)	Sig.		.311 <sup>d</sup>
	99% Confidence Interval	Lower Bound	.299
		Upper Bound	.323

Source: Data processed (2026).

Based on the decision-making criteria, the data is normally distributed if the significance value is >0.05, then the Monte Carlo Sig. value of 0.311 (>0.05) indicates that the residual data is normally distributed. Thus, it can be concluded that the regression model in this study has met the assumption of normality.

**Multicollinearity Test**

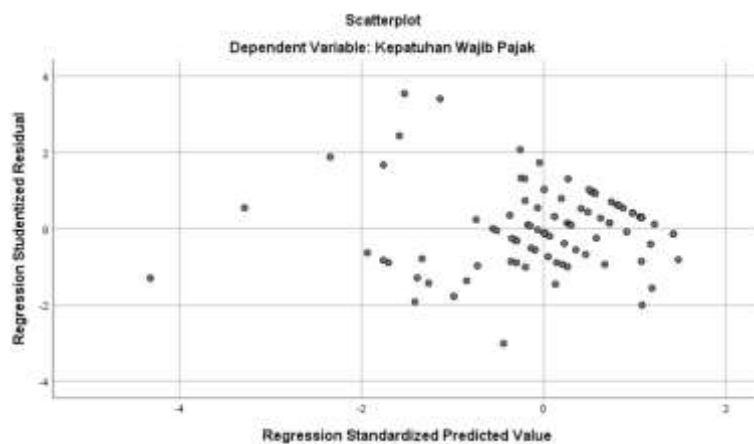
**Table 8  
Multicollinearity Test Results**

Variable	Collinearity Statistics		Conclusion
	Tolerance	VIF	
Taxpayer Awareness	0,409	2,446	There is no multicollinearity
Tax Sanctions	0,447	2,239	There is no multicollinearity
Understanding e-Samsat	0,533	1,877	There is no multicollinearity
Motor Vehicle Tax Amnesty	0,576	1,735	There is no multicollinearity
Tax Socialization	0,468	2,135	There is no multicollinearity

Source: Data processed (2026).

Based on Table 8, the multicollinearity test results, as indicated by the tolerance and Variance Inflation Factor (VIF) values, show that all ivariables have tolerance values greater than 0.10 and VIF values below 10. These results indicate that there is no multicollinearity among the variables in the regression model.

**Heteroscedasticity Test  
Scatterplot Test**



**Figure 1  
Scatterplot Test Results**

Source: Data processed using IBM SPSS Statistics (2026).

Based on Figure 1, The results of the heteroscedasticity test using a scatterplot show that the points are spread randomly and are spread both above and below the number 0 on the Y axis, so it can be stated that there is no heteroscedasticity.

**Multiple Linear Regression Analysis**

**Table 9  
Multiple Linear Regression Analysis Results**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	4,464	1,362		3,277	0,001
	Taxpayer Awareness	0,501	0,142	0,380	3,539	0,001
	Tax Sanctions	0,213	0,085	0,251	2,505	0,014
	Understanding e-Samsat	0,231	0,076	0,275	3,018	0,003
	Motor Vehicle Tax Amnesty	-0,063	0,076	-0,067	-0,824	0,412

Source: Data processed (2026).

Based on Table 9, the multiple linear regression analysis results produce the following regression equation:

$$Y = 4,464 + 0,501X_1 + 0,213X_2 + 0,231X_3 - 0,063X_4 + e$$

The constant value of 4.464 indicates that if the independent variables are considered constant, then the average taxpayer compliance is 4.464. The taxpayer awareness variable (X<sub>1</sub>) has a regression coefficient of 0.501 with a significance value of 0.001 (<0.05), thus indicating that taxpayer awareness has a positive and significant effect on taxpayer compliance. The tax sanction variable (X<sub>2</sub>) has a regression coefficient of 0.213 with a significance value of 0.014 (<0.05), which means that tax sanctions have a positive and significant effect on taxpayer compliance. Furthermore, the understanding e-Samsat variable (X<sub>3</sub>) has a regression coefficient of 0.231 with a significance value of 0.003 (<0.05), so it has a positive and significant effect on taxpayer compliance. Meanwhile, the motor vehicle tax amnesty variable (X<sub>4</sub>) has a regression coefficient of -0.063 with a significance value of 0.412 (>0.05), which indicates that motor vehicle tax amnesty does not have a significant effect on taxpayer compliance.

**Hypothesis Testing**

**Coefficient of Determination Test (R<sup>2</sup>)**

**Table 10  
Coefficient of Determination Test Results**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,742 <sup>a</sup>	0,550	0,531	1,884

Source: Data processed (2026).

Based on Table 10, the results of the coefficient of determination test have an R Square value of 0.550. This indicates that the contribution of taxpayer awareness, tax sanctions, understanding of e-Samsat and motor vehicle tax amnesty to taxpayer compliance is 55% while the remaining 45% is explained by other factors outside the regression tested.

### Simultaneous Test (F-Test)

**Table 11**  
**F-Test Results**

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	412,716	4	103,179	29,062	,000 <sup>b</sup>
	Residual	337,284	95	3,550		
	Total	750,000	99			

Source: Data processed (2026).

Based on Table 11, the F-test significance value of 0.000 (<0.05), so it can be stated statistically that the regression model in this study is suitable for use.

### Partial Test (t-Test)

**Table 12**  
**t-Test Results**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	4,464	1,362		3,277	0,001
	Taxpayer Awareness	0,501	0,142	0,380	3,539	0,001
	Tax Sanctions	0,213	0,085	0,251	2,505	0,014
	Understanding e-Samsat	0,231	0,076	0,275	3,018	0,003
	Motor Vehicle Tax Amnesty	-0,063	0,076	-0,067	-0,824	0,412

Source: Data processed (2026).

Based on Table 12, the first hypothesis (H<sub>1</sub>) shows that taxpayer awareness has a positive and significant effect on taxpayer compliance with a significance of 0.001 (<0.05), so H<sub>1</sub> is accepted. The second hypothesis (H<sub>2</sub>) shows that tax sanctions have a positive and significant effect on taxpayer compliance with a significance of 0.014 (<0.05), so H<sub>2</sub> is accepted. The third hypothesis (H<sub>3</sub>) shows that understanding e-Samsat has a positive and significant effect on taxpayer compliance with a significance of 0.003 (<0.05), so H<sub>3</sub> is accepted. Meanwhile, the fourth hypothesis (H<sub>4</sub>) shows that motor vehicle tax amnesty has no effect on taxpayer compliance with a significance of 0.412 (>0.05), so H<sub>4</sub> is rejected.

**Moderated Regression Analysis**

**Table 13**  
**Moderated Regression Analysis Results Taxpayer Awareness**

Model		Coefficients <sup>a</sup>			T	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	7,325	1,287		5,691	0,000
	Taxpayer Awareness	0,451	0,153	0,342	2,944	0,004
	Taxpayer Awareness x Tax Socialization	0,025	0,007	0,430	3,707	0,000

Source: Data processed (2026).

Based on Table 13, the results of the interaction test obtained between taxpayer awareness and tax socialization ( $X_1.Z$ ) showed a regression coefficient of 0.025 and a significance value of 0.000 ( $<0.05$ ). These results indicate that tax socialization is able to moderate (strengthen) the influence of taxpayer awareness on taxpayer compliance. Therefore, the fifth hypothesis ( $H_5$ ) is accepted.

**Table 14**  
**Moderated Regression Analysis Results Tax Sanctions**

Model		Coefficients <sup>a</sup>			T	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	10,066	1,109		9,076	0,000
	Tax Sanctions	0,159	0,116	0,187	1,376	0,172
	Tax Sanctions x Tax Socialization	0,022	0,006	0,519	3,825	0,000

Source: Data processed (2026).

Based on Table 14, the results of the interaction test obtained between tax sanctions and tax socialization ( $X_2.Z$ ) showed a regression coefficient of 0.022 and a significance value of 0.000 ( $<0.05$ ). These results indicate that tax socialization is able to moderate (strengthen) the influence of tax sanctions on taxpayer compliance. Therefore, the sixth hypothesis ( $H_6$ ) is accepted.

**Table 15**  
**Moderated Regression Analysis Results Understanding e-Samsat**

Model		Coefficients <sup>a</sup>			T	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	12,320	1,243		9,914	0,000
	Understanding e-Samsat	-0,056	0,133	-0,067	-0,423	0,673
	Understanding e-Samsat x Tax Socialization	0,028	0,006	0,706	4,441	0,000

Source: Data processed (2026).

Based on Table 15, the results of the interaction test obtained between understanding e-Samsat and tax socialization ( $X_3.Z$ ) showed a regression coefficient of 0.028 and a significance value of 0.000 ( $<0.05$ ). These results indicate that tax socialization is able to

moderate (strengthen) the influence of understanding e-Samsat on taxpayer compliance. Therefore, the seventh hypothesis ( $H_7$ ) is accepted.

**Table 16**  
**Moderated Regression Analysis Results Motor Vehicle Tax Amnesty**

		Coefficients <sup>a</sup>				
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	19,257	1,466		13,132	0,000
	Motor Vehicle Tax Amnesty	-0,760	0,163	-0,816	-4,664	0,000
	Motor Vehicle Tax Amnesty x Tax Socialization	0,050	0,007	1,227	7,008	0,000

Source: Data processed (2026).

Based on Table 16, the results of the interaction test obtained between motor vehicle tax amnesty and tax socialization ( $X_4.Z$ ) showed a regression coefficient of 0.050 and a significance value of 0.000 ( $<0.05$ ). These results indicate that tax socialization is able to moderate (strengthen) the effect of motor vehicle tax amnesty on taxpayer compliance. Therefore, the eighth hypothesis ( $H_8$ ) is accepted.

## DISCUSSION

### The Effect of Taxpayer Awareness on Taxpayer Compliance

The test results show that taxpayer awareness has a positive effect on taxpayer compliance. This means that the higher the level of taxpayer awareness regarding the function and importance of taxes for national development, the greater their tendency to fulfill their tax obligations in a timely, correct, and compliant manner. This awareness fosters a sense of responsibility and discipline in fulfilling tax obligations without external coercion. This finding also supports the Theory of Planned Behavior (TPB), which explains that an individual's positive attitude toward a behavior will influence their intention, which is then realized in the form of concrete actions, namely taxpayer compliance. The results of this study are in line with Afisah & Witono (2023), Widiastuti dkk. (2024), and Hantono & Wijaya (2025) which states that taxpayer awareness has a positive influence on taxpayer compliance.

### The Effect of Tax Sanctions on Taxpayer Compliance

The test results show that tax sanctions have a positive effect on taxpayer compliance. This indicates that the stricter and clearer the application of tax sanctions, the higher the level of taxpayer compliance in fulfilling their obligations. Taxpayers tend to be encouraged to report and pay taxes correctly to avoid the risk of fines, interest, or other losses that may arise from non-compliance. Thus, sanctions act as an effective control tool in improving taxpayer discipline. This finding is also in line with the Theory of Planned Behavior (TPB), particularly regarding the aspect of perceived behavioral control, which explains that the perception of ease or obstacles in carrying out a behavior, including the threat of sanctions, can strengthen intentions and encourage the realization of tax compliance behavior. The results of this study are in line with Irkham & Indriasih (2021), Afisah & Witono (2023), and Febrilianingrum & Munari (2024) which states that tax sanctions have a positive effect on taxpayer compliance.

### **The Effect of Understanding e-Samsat on Taxpayer Compliance**

The test results show that understanding e-Samsat has a positive effect on taxpayer compliance. This indicates that the better a taxpayer's understanding of using the e-Samsat service, the higher their level of compliance in fulfilling their tax obligations. The ease of access, processing speed, and efficiency offered by the e-Samsat system encourage taxpayers to make timely tax payments without having to go through a complicated process. Thus, understanding this tax service technology is an important factor in increasing compliance. This finding is also in line with the Theory of Planned Behavior (TPB), particularly regarding the aspect of perceived behavioral control, which explains that the perception of ease in performing a behavior will strengthen intentions and encourage the realization of taxpayer compliance behavior. The results of this study are in line with Febrilianingrum & Munari (2024), Putri dkk. (2024), and Alting dkk. (2024) which states that understanding e-Samsat has a positive influence on taxpayer compliance.

### **The Effect of Motor Vehicle Tax Amnesty on Taxpayer Compliance**

The test results show that motor vehicle tax amnesty has no effect on taxpayer compliance. This indicates that the tax amnesty program tends to be used only situationally by taxpayers to obtain relief or elimination of fines, without having a significant impact on the formation of long-term compliance. Thus, tax amnesty has not been able to be a consistent factor in encouraging sustainable compliant behavior. This finding is also in line with the Theory of Planned Behavior (TPB), where repeated policies can create the perception that violations are still tolerable, potentially reducing taxpayer compliance in the long term. The results of this study are in line with Saputra dkk. (2022), Ardila dkk. (2023), and Fitriyah (2024) which states that motor vehicle tax amnesty does not affect taxpayer compliance.

### **The Effect of Taxpayer Awareness on Taxpayer Compliance Moderated by Tax Socialization**

The MRA test results show that tax socialization strengthens the influence of taxpayer awareness on taxpayer compliance. This indicates that the more intensive and effective the socialization, the stronger the influence of taxpayer awareness on compliance. Socialization plays a role in increasing knowledge, clarifying tax regulations, and providing taxpayers with a better understanding of the importance of tax obligations. Thus, socialization is an external factor that strengthens taxpayers internal awareness, which in turn shapes compliant behavior. The results of this study are in line with Masta & Litdia (2025) which states that tax socialization moderates (strengthens) the influence of taxpayer awareness on taxpayer compliance.

### **The Effect of Tax Sanctions on Taxpayer Compliance Moderated by Tax Socialization**

The MRA test results indicate that tax socialization strengthens the influence of tax sanctions on taxpayer compliance. This means that the more effective the socialization, the stronger the influence of sanctions in encouraging taxpayer compliance. Socialization plays a role in providing a clearer understanding of the form of sanctions, the consequences, and the risks that arise if taxpayers fail to fulfill their obligations. With this understanding, sanctions are viewed not only as threats but also as effective behavioral controls in increasing taxpayer compliance. The results of this study are in line with Dewi & Supadmi (2021) which states that tax socialization moderates (strengthens) the influence of tax sanctions on taxpayer compliance.

### **The Effect of Understanding e-Samsat on Taxpayer Compliance Moderated by Tax Socialization**

The MRA test results show that tax socialization strengthens the influence of understanding e-Samsat on taxpayer compliance. This indicates that the better and more intensive the socialization, the stronger the influence of understanding e-Samsat in improving

taxpayer compliance. Socialization plays a role in helping taxpayers understand the procedures for using e-Samsat, its benefits, and the ease of use of the service more clearly and comprehensively. Thus, barriers to system use can be minimized, making it easier for taxpayers to make timely tax payments and comply with applicable regulations. The results of this study are in line with Fitriyah (2024) which states that tax socialization moderates (strengthens) the influence of understanding e-Samsat on taxpayer compliance.

### **The Effect of Motor Vehicle Tax Amnesty on Taxpayer Compliance Moderated by Tax Socialization**

The MRA test results indicate that tax outreach strengthens the influence of the motor vehicle tax amnesty program on taxpayer compliance. Although the motor vehicle tax amnesty program did not directly impact taxpayer compliance significantly, the outreach program provided taxpayers with a clearer understanding of the program's objectives, mechanisms, implementation timeline, and benefits. With a better understanding, taxpayers can utilize the amnesty program appropriately and not just for a short period of time, thus maximizing the program's effectiveness in encouraging compliance. The results of this study are in line with Mellinia & Arfianti (2024) which states that tax socialization moderates (strengthens) the influence of motor vehicle tax amnesty on taxpayer compliance.

## **5. CONCLUSION**

This study found that taxpayer awareness, tax sanctions, and understanding of e-Samsat had a positive and significant effect on taxpayer compliance, while motor vehicle tax amnesty did not significantly affect taxpayer compliance. This indicates that the higher taxpayer awareness, the stricter the sanctions applied, and the better understanding of e-Samsat services, the higher taxpayer compliance will be. Conversely, tax amnesty tends to be used only temporarily without meeting long-term requirements. In the moderation analysis, tax socialization was able to strengthen the influence of taxpayer awareness, tax sanctions, understanding of e-Samsat, and motor vehicle tax amnesty on taxpayer compliance. Specifically for motor vehicle tax amnesty, socialization played a role in strengthening its influence by increasing taxpayer understanding of the program's objectives, mechanisms, implementation time, and benefits, so that the amnesty can be utilized more appropriately and optimally. This indicates that tax socialization plays an important role in strengthening both internal factors and policy incentives in encouraging taxpayer compliance.

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