

The Influence of Tax Sanctions on Improving Compliance Among Motor Vehicle Taxpayers: A Case Study of the Samsat Office in Bandung City, Indonesia

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Abstract

This study is motivated by the observed shortfall in taxpayer compliance with Bumi and Bangunan Tax, prompting an evaluation of contributing factors. The primary aim is to assess the impact of Tax Sanctions on Motor Vehicle Taxpayer Compliance at the Bandung City SAMSAT Office. Employing a quantitative research design with a survey approach, the study analyzes the relationship between Tax Sanctions (independent variable) and Motor Vehicle Taxpayer Compliance (dependent variable) through regression analysis, utilizing SPSS for data evaluation. The findings reveal a significant positive effect of Tax Sanctions on taxpayer compliance, indicating that higher levels of enforcement correlate with improved compliance rates. This research contributes to the theoretical understanding of taxpayer behavior by reinforcing the role of sanctions in promoting compliance. Practically, it offers valuable insights for government policymakers, suggesting that enhancing tax sanction effectiveness can lead to increased compliance among motor vehicle taxpayers. These results underscore the importance of tailored enforcement strategies that not only deter non-compliance but also educate taxpayers about their obligations, ultimately fostering a more compliant tax environment.

Keywords: Tax Sanctions, Taxpayer Compliance, Motor Vehicle Tax, Tax Awareness, Government Policy.

Introduction

Indonesia, as a rapidly developing nation, faces significant challenges in tax compliance, particularly in its populous regions such as West Java. The province plays a pivotal role in the national economy, contributing substantially to government revenue through various tax streams, including motor vehicle taxes. However, West Java has experienced persistent issues with taxpayer non-compliance, leading to gaps in expected revenue collection. Within this context, Bandung City, the provincial capital, exemplifies the struggles local governments face in enforcing tax regulations and ensuring compliance among motor vehicle taxpayers. Despite the presence of a structured tax collection system through the SAMSAT Office, many vehicle owners in Bandung City fail to meet their tax obligations, contributing to a shortfall in local revenue.

Taxes have an important role in the life of a state, especially in the implementation of development because taxes are a source of state revenue to finance all development expenditures (Christina, 2022; Evi, 2016; KATO & TANAKA, 2019; Wijaya et al., 2017; Z. Zhao et al., 2022). Taxes are compulsory and forceful levies for individuals and companies that are paid to the state in accordance with law number 16 of 2009. The general rules of taxation explain that tax rewards cannot be felt directly but for the welfare of society (Fitriandi et al., 2010; Reybold, 2009; Wallerstein & Przeworski, 2008). Therefore, one of the largest sources of state revenue is taxes (Hayati, 2019; Kusumo et al., 2022; Lidya Rikayana et al., 2023; Priyogo & Nasrudin, 2023). This is supported by data on the realization of state revenue from 2018–2023 on state revenue and tax revenue issued by the Central Statistics Agency (BPS) (Herianti & Marundha, 2024; Nasution et al., 2024; Utaminigrum et al., 2024). Because taxes are the largest source of state revenue for state development and financing, the level of taxpayer compliance is very important for increasing tax revenue in Indonesia.

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Table 1. Realization of State Revenues

Year	State Revenues (Rp)	Tax Revenue (Rp)
2018	1.928.110,00	1.518.136,20
2019	1.955.136,20	1.546.141,90
2020	1.628.950,53	1.285.136,32
2021	2.006.334,00	1.547.841,10
2022	2.435.867,10	1.924.037,50
2023	2.443.182,70	2.016.923,70

Source: Badan Pusat Statistik (2024)

Taxes in Indonesia consist of central taxes and local taxes (FITRI et al., 2024; Mahpudin & ., 2018). According to Article 1 Number 10 of the Law of the Republic of Indonesia Number 28 of 2009 concerning Local Taxes and Local Retribution, Local Taxes are defined as a contribution obligation that must be given to the local government by a body or individual regulated by law, without obtaining direct rewards and used to fulfil regional needs for the prosperity of citizens (Juliarini, 2020; Siahaan, 2019). Local taxes can come from taxes imposed by the region itself or provincial taxes that are channelled to each region to meet its regional needs (Ayuni, 2023; Subhilhar, 2018).

One of the taxes included in the provincial tax type which is part of the local tax is motor vehicle tax. This tax is one of the local taxes that must be paid by motor vehicle taxpayers (Agustiani et al., 2021; Devas, 1988; Valentina et al., 2022). When taxpayers are obedient and obedient to pay their taxes, it will increase the level of income and support the development of regional infrastructure itself. However, the TribunJabar.id page reveals that the level of public compliance in paying motor vehicle taxes (PKB) in West Java is still not optimal. According to Ridwan Kamil the Governor of West Java, “Of the 23 million vehicles, only 11 million have paid taxes, which means that the level of public compliance in paying motor vehicle taxes (PKB) is less than 50%.” In attending the socialisation of the National Samsat Supervisory Team on August 2, 2022, at Gedung Sate Bandung, he appealed to the public to obey paying motor vehicle taxes because there are great benefits, “All development funds come from taxes, especially road infrastructure, bridges, flyovers, which are financed from motor vehicle taxes,” he said.

As the number of motor vehicles continues to increase every year, the Samsat office can take advantage of this situation to collect taxes from motor vehicle owners to improve taxpayer compliance and increase local revenue. The government should be able to get more revenue from this tax sector (Adi Nugraha et al., 2023; Mahadi et al., 1993; Ninik & Maryono, 2018). However, based on existing data, there are still some taxpayers who have not paid their motor vehicle tax (Wardani & Rumiyaun, 2017).

The increasing number of motorized vehicles indicates the potential for tax revenue that should increase proportionally (Yasin, 2021). But in fact, the amount of tax revenue from motorized vehicles has not been maximally received by the province, because there are still many vehicles that do not re-register or are in tax arrears because of other factors. The following is data on the target and realization of motor vehicle tax revenue in the Bandung SAMSAT Office area.

Table 2. Target and Realization of PKB Revenue in West Java in 2018 - 2022

Year	Target (Rp)	Realization (Rp)	Percentage (%)
2018	7.180.342.000.000	7.540.801.602.345	105,02
2019	8.034.519.000.000	8.174.357.168.200	101,74
2020	10.146.043.771.250	7.610.388.642.717	75,01

2021	7.860.554.777.000	8.179.965.230.060	104,06
2022	8.682.220.100.241	8.900.036.938.612	102,51

Source: The Regional Revenue Agency (2023)

According to Kompas.com (2022), the Regional Revenue Agency of West Java Province has reported that approximately 7.4 million vehicles in the region are at risk of having their data deleted due to non-payment of taxes. Dedi Taufik, the head of the Regional Revenue Agency, explained that the regulations concerning the deletion of vehicle data are outlined in Law Number 22 of 2009 regarding Road Traffic and Transportation (RTT), specifically in Article 74. This article states that the registration and identification of motor vehicles may be deleted for those that do not re-register at least two years after their Vehicle Registration Certificate (VRC) expires. Vehicles that fail to extend their VRC for five years, along with an additional two years to fulfill their tax payment obligations, will also be subject to deletion.

The data indicating 7.4 million vehicles eligible for deletion were collected from all regions of the West Java Bapenda Regional Revenue Management Center during the first semester of 2022. Among the 34 Regional Revenue Service Offices (RRSO) areas in West Java, five regions are identified as having the highest potential for vehicle data deletion. These include Bekasi Regency, with 791,850 units; Bekasi City, with 773,145 units; Bogor Regency, with 697,492 units; Bandung City, with 673,204 units; and Depok City, with 565,807 units of motorized vehicles. Notably, in Bandung City, the level of taxpayer compliance in paying Motor Vehicle Taxes (MVT) has declined in 2021 and 2022, as evidenced by the data presented in the following table.

Table 3. NRV, Total MVT Payment and Potential MV at the SAMSAT Office in Bandung City, Indonesia

Year	Total			Percentage (%) Taxpayer Compliance
	NRV ^a	Total of Vehicles That Pay MVT ^b	MV ^c Potential	
2018	98.110	428.259	526.369	81,36
2019	93.714	418.440	512.154	81,70
2020	67.831	451.697	519.528	86,94
2021	80.159	380.305	460.464	82,59
2022	83.719	375.557	459.276	81,77

^a Not Re-Registered Vehicles

^b Motor Vehicle Tax

^c Motorized Vehicles

Source: The Regional Revenue Agency (2023)

Based on the data presented in Table 3, the level of taxpayer compliance regarding motor vehicle tax payments remains low. Tax compliance reflects an individual's attitude toward the function of taxes, encompassing a constellation of cognitive, affective, and conative components that collectively influence understanding, feelings, and behaviors related to the meaning and purpose of taxes. According to tvOnenews.com (2023), numerous two-wheeled riders in Bandung have been apprehended during motor vehicle tax inspection raids. These raids have proven effective in enhancing taxpayer compliance (Awaloedin, Indriyanto, & Meldiyani, 2021; Wardani, 2020). In 2023, the Head of P3DW Bandung Soekarno Hatta reported that the vehicle database in Bandung City approached 458,000 vehicles, with 25 percent of those taxpayers in arrears. The tax inspection raids not only serve to educate the public on their tax obligations but also aim to increase local revenue from motorized vehicles.

As reported by Detikjabar (2023), optimizing local revenue from the tax sector, particularly Motor Vehicle Tax (MVT), necessitates a thoughtful approach to community engagement. According to data from West Java Bapenda, out of 24 million motorized vehicles registered at SAMSAT, only about 10.6 million actively

pay taxes, indicating a significant loss in tax revenue from more than 13 million vehicles. (Mardiasmo, 2019) emphasizes that tax sanctions serve as a mechanism to ensure adherence to tax laws and regulations, functioning as a preventive measure against violations of tax norms. These sanctions are imposed on taxpayers who fail to comply with the Tax Law, with administrative penalties such as fines, interest, or increased tax rates applied to individual taxpayers (Farman, 2021). Such tax sanctions provide a framework for tax administration and set a benchmark for public behavior regarding tax obligations (Closs-Davies, Bartels, & Merkl-Davies, 2024). Consequently, the presence of strict tax sanctions encourages individuals to be more vigilant against tax-related violations (Mutia, 2014).

This study addresses the problem of non-compliance among motor vehicle taxpayers in Bandung, where many individuals fail to meet their tax obligations, leading to an unrealized tax revenue target in the region. The research aims to investigate the influence of tax sanctions on the compliance of motorized vehicle taxpayers, posing the question: How do tax sanctions affect taxpayer compliance? By narrowing the focus to this specific aspect, the study seeks to draw accurate and in-depth conclusions regarding the relationship between tax sanctions and taxpayer behavior. The objectives of this research are twofold: first, to determine whether tax sanctions significantly impact compliance among motor vehicle taxpayers, and second, to enhance the understanding of tax sanctions in relation to taxpayer adherence to obligations. The contributions of this study are both theoretical and practical; theoretically, it aims to enrich academic discourse by providing insights into the factors influencing taxpayer compliance, while practically, it seeks to serve as a valuable reference for researchers and institutions aiming to explore further implications of tax policy and compliance strategies.

Literature Review

Taxpayer Compliance

According to Law Number 28 of 2007 concerning General Provisions and Tax Procedures, the definition of tax is “Tax is a taxpayer contribution to the state owed by individuals or entities that are compelling based on the law by not getting a direct reward and used for state purposes for the greatest prosperity of the people”. Tax is one of the sources of state revenue that always increases from year to year (Lulaj & Dragusha, 2022; Murwendah & Desyani, 2023; Samudra, 2024). Taxes can also be interpreted as a country's capital to overcome various problems such as social problems, improve welfare, and prosperity and become a social contract between the government and citizens (Kinda & Thiombiano, 2021). According to the Law on General Provisions and Tax Procedures No. 16 Article 1 paragraph 1 2009, Taxes are taxpayer contributions to the State owed by individuals or entities that are compelling based on the law by not getting direct rewards and are used for State purposes for the greatest prosperity of the people.

Rochmat Soemitro (as cited in Mardiasmo (2018) asserts that “taxes are contributions of the people to the state treasury based on laws, imposed without reciprocal services (contrapretation), which can be directly shown and are utilized for public expenditures.” This definition was later refined to indicate that taxes represent the transfer of wealth from individuals to the state treasury to finance routine expenses, with any surplus allocated for public savings, serving as the primary source for public investment. Mardiasmo (2018) further clarifies that taxes are contributions made by the populace to the state treasury, executed under the law, and can be imposed without any expectation of reciprocity. These contributions are intended for public interest purposes.

Numerous definitions of tax have been proposed by various experts, all aiming to articulate a clear understanding of the concept. The differences among these definitions mainly stem from the perspectives and interpretations employed by the experts (Sari & Huda, 2013). This underscores the expectation that citizens are obligated to pay taxes voluntarily and consciously as responsible members of society (Yogama et al., 2024). Tax revenue is a sustainable source of income that can be continually developed to meet government needs and adapt to community conditions (Oats & Tuck, 2019). Based on various expert definitions, the author defines tax as a mandatory contribution from the community to the state treasury,

which is compelling in nature, with rewards that are not directly experienced by the public, and is utilized for state purposes.

Compliance, derived from the word “obey,” is defined in the Kamus Besar Bahasa Indonesia (KBBI) as the act of following orders, adhering to rules, and maintaining discipline. Thus, compliance encompasses obedience and submission to teachings or regulations. Tax compliance refers to the condition in which taxpayers fulfill all their tax obligations while exercising their taxation rights (Nurmantu, 2005).

Compliance is also characterized as the efforts made by individuals or organizations to adhere to legal requirements (Angeli, Lattarulo, Palmieri, & Paziienza, 2023; Yogama et al., 2024). In order to encourage taxpayers to meet their obligations, criminal and administrative law sanctions are enforced against those who do not fulfill their tax responsibilities (Deslivia & Christine, 2021). This aligns with the broader concept of tax compliance (Hallsworth, 2014).

Effective implementation of key elements is crucial for achieving compliance. As noted by Ismawan in Supadmi (2008), these elements include robust service programs for taxpayers, simplified and accessible procedures, effective compliance monitoring and verification programs, and a commitment to enforcing regulations firmly and fairly (Zhao, 2024).

Compliance and awareness of the fulfilment of tax obligations are reflected in the following situations (Agusti & Rahman, 2023; Clemente & Lírío, 2018; Hernández Alvarado et al., 2023; Putri et al., 2024) : (1) Taxpayers understand or try to understand all provisions of tax laws and regulations; (2) Fill out the tax form completely and clearly; (3) Calculate the amount of tax due correctly; (4) Pay the tax due on time.

Rahayu (2010) identifies two primary categories of taxpayer compliance. Formal compliance pertains to taxpayers fulfilling their obligations in line with the Tax Law, which is characterized by meeting tax deposit and reporting requirements within stipulated timeframes. Conversely, material compliance emphasizes the substantive accuracy of tax payments, ensuring that both the calculation and payment reflect the correct amounts as per legal standards.

Wardani & Rumiya (2017) further elaborate on indicators of taxpayer compliance, highlighting that it involves adhering to regulatory requirements, making timely payments, meeting necessary obligations, and being informed about payment due dates. Together, these elements provide a comprehensive framework for evaluating taxpayer compliance, underscoring the critical nature of understanding, accuracy, and timeliness in tax obligations.

Tax Sanctions

Tax sanctions serve as essential mechanisms to ensure adherence to tax laws and regulations. According to Mardiasmo (2018), these sanctions guarantee compliance with tax norms and act as preventive measures to deter taxpayers from violating legal obligations. When taxpayers fail to meet their tax responsibilities as mandated by law, the application of sanctions becomes necessary. The enforcement of tax sanctions can effectively enhance taxpayer compliance by prompting individuals to fulfill their obligations (Hofmann, Gangl, Kirchner, & Stark, 2014; Yogama et al., 2024).

Tax law categorizes sanctions into two primary types which is administrative sanctions and criminal sanctions. The implementation of these sanctions may involve either administrative measures, criminal penalties, or both. Administrative sanctions typically include a monthly interest of 2%, administrative fines, and penalties that can increase by 50% or 100%. In contrast, criminal sanctions are considered a last resort, applicable in cases of serious violations. These sanctions can involve imprisonment and confinement, which are reserved for more egregious offenses.

According to Estiasih et al. (2020), if a taxpayer violates the law, especially his obligations under the KUP Law, administrative sanctions may be imposed in the form of: (1) Interest is an administrative sanction for violations of tax obligations; (2) Fines are administrative sanctions for violations related to reporting

obligations; (3) Growth is in the form of an increase in the amount of tax payable due to a violation of the obligations stipulated in the tax law regulations.

Wardani and Rumiyaun (2017b) identify key indicators of tax sanctions, including: (1) taxpayer awareness of the objectives of motor vehicle tax sanctions; (2) the belief that significant penalties serve as educational tools for taxpayers; and (3) the necessity for strict enforcement of sanctions against violators, with no tolerance for noncompliance. Together, these elements illustrate the critical role of tax sanctions in promoting compliance and ensuring the integrity of the tax system.

Methodology

This research employs a quantitative method designed to investigate specific populations or samples. The quantitative approach is characterized by the use of statistical techniques to analyze data collected from these populations, allowing for the testing of predetermined hypotheses. According to Sugiyono (2016), quantitative research methods are grounded in the philosophy of positivism, which emphasizes empirical evidence and objective measurement. This methodology facilitates the systematic investigation of phenomena through the application of rigorous research instruments and statistical analysis.

In this study, random sampling is utilized to select participants, ensuring that each individual within the target population has an equal opportunity to be included in the sample. This randomization enhances the representativeness of the sample, which is crucial for the generalizability of the findings. Data collection is conducted using well-structured research instruments, such as surveys or questionnaires, which are designed to capture relevant information related to the research variables. These instruments undergo validation to ensure their reliability and effectiveness in measuring the constructs of interest.

The data analysis process involves the application of various statistical techniques to interpret the collected data. This analysis aims to identify patterns, relationships, and correlations between the variables under investigation. The study adopts a correlation approach, focusing on examining the relationships between each variable to determine how they may influence one another (Sugiyono, 2016). By employing this approach, the research seeks to provide insights into the dynamics between the variables, thereby contributing to a deeper understanding of the underlying phenomena being studied.

Overall, the combination of a quantitative methodology, random sampling, and robust statistical analysis positions this research to effectively test its hypotheses and draw meaningful conclusions about the relationships among the variables.

Results and Discussion

Descriptive Statistics Test

The primary objective is to summarize and provide an overview of the data related to the research variables. This is achieved through several key measures, including the average (mean), maximum and minimum values, and standard deviation. The average value represents the central tendency of the sample, allowing for an understanding of the typical size of the sample in relation to the characteristics being studied. Meanwhile, the maximum and minimum values indicate the range of the research variable, highlighting the extremes within the dataset (Nazzarudin & Basuki, 2016).

Descriptive statistics serve to present the data of a research variable in a straightforward manner, without attempting to draw broader generalizations beyond the specific sample analyzed. By providing a clear snapshot of the data, researchers can better understand the distribution and variation of the variables under investigation. The results of the descriptive analysis are as follows:

Table 4. Results of Descriptive Statistical Test

Description	N	Minimum	Maximum	Mean	Std. Deviation
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Tax Sanctions (TS)	414	3	5	4.18	.505
Tax Compliance (TC)	414	3	5	4.25	.460
Valid N (listwise)	414				

Source: SPSS Data Analysis (2024)

Based on the results of the descriptive statistical testing presented in Table 4, it is evident that the total number of samples for this study amounts to 414, encompassing both the tax sanctions (TS) and tax compliance (TC) variables. For the tax sanctions variable, the average value (mean) is 4.18, with a minimum value of 3 and a maximum value of 5. The standard deviation for tax sanctions is 0.505. This mean value indicates a relatively positive perception of tax sanctions among the respondents. Therefore, we can conclude that the level of motor vehicle tax compliance at the Bandung City Samsat Office III Soekarno Hatta, as represented by this sample, is reasonably good.

Turning to the tax compliance (TC) variable, the average (mean) value is 4.25, again with a minimum of 3 and a maximum of 5. The standard deviation for tax compliance is 0.460. Similar to the tax sanctions variable, the average tax compliance score suggests a favorable level of motor vehicle tax compliance at the Bandung City Samsat Office III Soekarno Hatta. Although this indicates a generally good level of compliance, it is important to note that it falls short of the standard benchmark of 90 percent (0.900), suggesting there is still room for improvement in compliance levels among taxpayers.

Classical Assumption Test

Normality Test

The normality test aims to assess whether the confounding or residual variables in the regression model exhibit a normal distribution. This evaluation involves analyzing graphical representations to ascertain if the residual values of the regression model follow a normal distribution. One effective method for examining normality is through the Normal P-P Plot of the standardized regression residuals.

According to Ghozali (2018), the criteria for decision-making in the normality test using graphical methods are as follows: (1) If the data points are closely clustered around the diagonal line and closely follow its trajectory, it indicates that the regression model satisfies the normality assumption; (2) Conversely, if the data points deviate significantly from the diagonal line, this suggests that the regression model does not meet the normality assumption.

The following section presents the SPSS results of the normality test utilizing the graphical method, specifically the Normal P-P Plot:

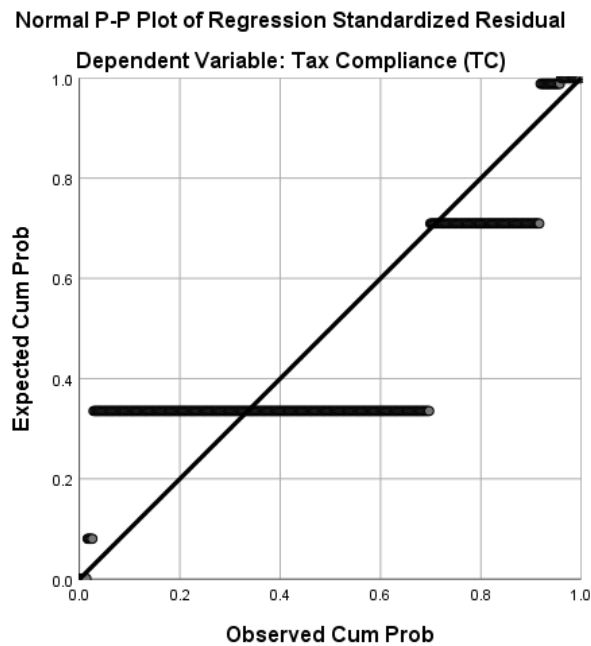


Figure 1. P-P Plot Normality Test Results

Source: SPSS Data Analysis (2024)

In Figure 1, the data is represented by dots that are closely aligned along the diagonal line. This pattern indicates that the data can be considered normally distributed. Additionally, the Kolmogorov-Smirnov test serves as a further measure of normality. According to this test, if the significance value is greater than or equal to 0.05, the research variables are regarded as having a normal distribution. Conversely, if the significance value is less than or equal to 0.05, the variable is classified as having a non-normal distribution. The results of the normality test conducted using SPSS for the Kolmogorov-Smirnov test will be presented in the table below:

Table 5. Normality Test Results - Statistics

One-Sample Kolmogorov-Smirnov Test		
Unstandardized Predicted Value		
N		414
Normal Parameters ^{a,b}	Mean	4.2487923
	Std. Deviation	.37066811
Most Extreme Differences	Absolute	.406
	Positive	.406
	Negative	-.307
Test Statistic		.406
Asymp. Sig. (2-tailed)		.000 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: SPSS Data Analysis (2024)

Table 5 presents the results of the normality test conducted using the Kolmogorov-Smirnov test. The significance level obtained is 0.000, which is greater than the threshold of 0.05. Therefore, we can conclude that the data is normally distributed.

Multicollinearity Test

The purpose of the multicollinearity test is to determine whether there is a correlation among the independent variables in the regression model. This is important because high correlations can affect the reliability of the regression coefficients. To assess multicollinearity, we examine the Variance Inflation Factor (VIF) values for each independent variable. A VIF value of less than 10 indicates that the data is free from symptoms of multicollinearity. Below are the results from the SPSS calculations for the multicollinearity test:

Table 6. Multicollinearity Test Results

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.181	.112		10.560	.000		
	Tax Sanctions (TS)	.734	.027	.806	27.627	.000	15.000	9.000

^aDependent Variable: Tax Compliance (TC)

Source: SPSS Data Analysis (2024)

Table 6 presents the regression model prior to the inclusion of moderation variables. The results indicate that the tolerance value for the independent variables is greater than 0.1, specifically at 15,000. Additionally, the Variance Inflation Factor (VIF) values for all independent variables are below 10, with a maximum value of 9,000. These findings confirm that there are no symptoms of multicollinearity among the independent variables in the model.

Heteroscedasticity Test

The purpose of this study is to assess whether there is an inequality of variance in the regression model, specifically examining the residuals between different observations. A good regression model is indicated by consistent residual variance, meaning that the value of the residual variance does not change significantly from one observation to another (Ghozali, 2018). To identify potential symptoms of heteroscedasticity in the regression model, the scatter plot graph method is employed. Clear patterns, such as waves or fluctuations in width, or if the points are dispersed both above and below zero on the axis, suggest the presence of heteroscedasticity (Estiasih, Prihatiningsih, & Fatmawati, 2020).

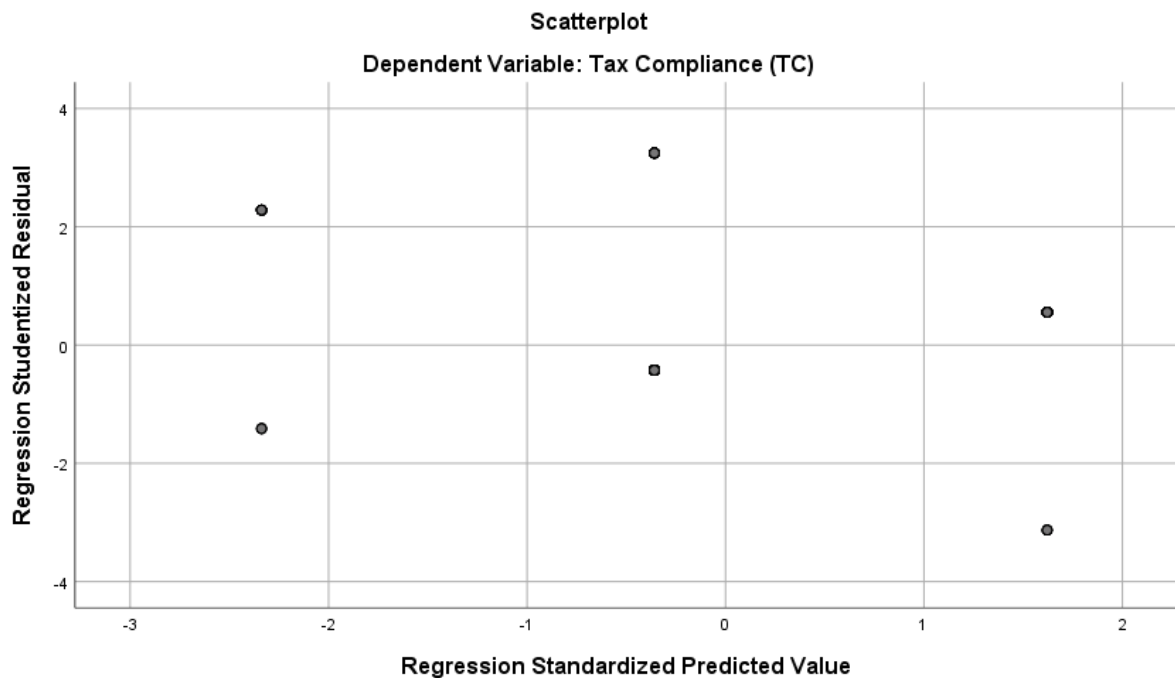


Figure 2. Heteroscedasticity Test Results

Source: SPSS Data Analysis (2024)

The scatter plot graph above illustrates that the data points are randomly distributed and spread both above and below the zero mark on the Y-axis. This pattern indicates that the regression model is appropriate for use, as it demonstrates the absence of heteroscedasticity.

Autocorrelation Test

The autocorrelation test aims to assess whether the residuals from one time period (t) are correlated with the residuals from a previous time period ($t-1$) in a linear regression model. Autocorrelation issues emerge when such a correlation exists. According to Ghozali (2018), autocorrelation occurs when successive observations influence one another. In this study, the Durbin-Watson (DW) value from the test results must fall between the upper limit value (dU) and the value of 4 minus the upper limit ($4-dU$) to confirm the absence of autocorrelation. The results of the SPSS calculations for the autocorrelation test using the Durbin-Watson statistic are presented below:

Table 7. Autocorrelation Test Results

Model Summary^b						
Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate	Durbin-Watson
1	.806 ^a	.649	.649		.273	.846

^aPredictors: (Constant), Tax Sanctions (TS)

^bDependent Variable: Tax Compliance (TC)

Source: SPSS Data Analysis (2024)

Based on the output above, it is known that the *Durbin-Watson* value is 0.846 and then we will compare this value with the 5% significance table value, the number of samples $N = 414$ and the number of independent variables 1 ($K = 1$) then with a dU value of 0.657.

Table 8. Autocorrelation Testing Criteria

dL	dU	4 – dU	Result
1.357	0.657	1.653	No correlation

Source: SPSS Data Analysis (2024)

Table above indicates that the Durbin-Watson (DW) value is 0.846, which is greater than the upper limit (dU) of 0.657 and less than 4 minus the upper limit (4 - dU), calculated as 3.343. These results suggest that there is no autocorrelation present in this research model.

Hypothesis Test

Simple Linear Regression Analysis

Simple linear regression analysis generates a regression model equation that serves the purpose of predicting the value of the dependent variable Y (tax compliance) based on the independent variable X (tax sanctions, denoted as X1). This analysis aims to identify the nature of the relationship between the independent variable and the dependent variable, determining whether the relationship is positive or negative. The results of the SPSS calculations for the multiple regression equation are presented below.

Table 9. Regression Model Equation

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.181	.112		10.560	.000
	Tax Sanctions (TS)	.734	.027	.806	27.627	.000

^aDependent Variable: Tax Compliance (TC)

Source: SPSS Data Analysis (2024)

Based on the results of the data processing above, it can be seen that the multiple linear regression equation is as follows:

$$TC = 1.181 + 0.734 TS$$

From the simple regression equation above, it can be explained that if the TS variable is zero, the TC variable will have a value of 1,181. The tax sanctions variable (TS) has a coefficient value of 0.734 (positive), meaning that every increase in TS by 1 will cause an increase in TC (tax compliance) of 0.734.

Coefficient of Determination

The coefficient of determination (R^2) quantifies the extent to which the model accounts for the variation in the dependent variable. Its value ranges from zero to one. A low R^2 value suggests that the independent variables have limited explanatory power regarding the dependent variable. In contrast, an R^2 value approaching one implies that the independent variables explain nearly all the variation in the dependent variable (Ghozali, 2018). The results of the SPSS calculations for the coefficient of determination are displayed in the following table:

Table 10. Determination Coefficient Test Results

Model Summary ^b				
Model	R	R ²	Adjusted R ²	Std. Error of the Estimate
1	.806 ^a	.649	.649	.273

^aPredictors: (Constant), Tax Sanctions (TS)

^bDependent Variable: Tax Compliance (TC)

Source: SPSS Data Analysis (2024)

Table 10 presents an Adjusted R² value of 0.649, indicating that the tax compliance variable can be explained by 64.9% of the variability attributable to the tax sanctions variable. The remaining 35.1% of the variability in tax compliance is influenced by other factors not included in this study. This suggests that while the independent variable (tax sanctions) has a significant influence, additional variables outside the scope of this research may have a stronger effect on tax compliance.

Discussion

Influence of Tax Sanctions on Tax Compliance

The positive relationship between tax sanctions and taxpayer awareness highlighted in this study aligns with existing literature on the importance of deterrence in tax compliance. The significant coefficient of 0.806 and the t-statistic of 6.568 indicate a strong influence of tax sanctions on taxpayer awareness, reinforcing the notion that regulatory measures can effectively shape taxpayer behavior. This finding is consistent with the work of Abdillah et al. (2020), who also observed that tax sanctions positively affect compliance levels. This suggests that taxpayers are more likely to engage in compliant behavior when they perceive a credible threat of sanctions, thus enhancing their awareness of tax obligations.

Moreover, the results underscore the role of tax sanctions in promoting a culture of compliance. As Wardani & Rumiya (2017a) argue, tax sanctions are essential for enforcing tax laws and ensuring that taxpayers understand the implications of non-compliance. The ability of tax sanctions to reinforce taxpayer awareness suggests that they not only deter evasion but also educate taxpayers about their rights and responsibilities. This dual function can lead to increased compliance rates, as taxpayers become more informed and aware of the repercussions of failing to meet their obligations.

The findings of this study also resonate with Ni Komang Ayu Juliantari, I Made Sudiartana (2021) who emphasizes that taxpayer awareness is closely linked to understanding the legal framework surrounding taxes. By imposing tax sanctions, authorities can cultivate a better understanding among taxpayers regarding the legal basis for tax obligations and the rationale behind tax collection efforts. This educational aspect is crucial in demystifying the tax system and making it more transparent, thereby fostering greater compliance.

Additionally, the results echo previous studies, such as those by Sofiana et al. (2020) and Zaikin et al. (2022), which demonstrated the substantial impact of tax sanctions on taxpayer awareness. This body of literature suggests a consistent theme: the more visible and enforceable tax sanctions are, the more likely taxpayers are to acknowledge their obligations. This relationship can be attributed to the fact that awareness drives behavioral changes, prompting individuals to act in accordance with tax laws to avoid penalties.

Furthermore, the relationship between tax sanctions and compliance can be interpreted through the lens of behavioral economics. When taxpayers perceive the imposition of sanctions as a potential threat, they are motivated to comply in order to avoid negative consequences. This is particularly relevant in the context of tax compliance, where the perception of fairness and equity can also play a significant role. When taxpayers observe that non-compliant behavior leads to sanctions for others, it can create a social norm that encourages compliance among their peers.

In conclusion, the study's findings reinforce the notion that tax sanctions serve as a vital tool for enhancing taxpayer awareness and compliance. By providing a framework for understanding tax obligations and the consequences of non-compliance, tax authorities can foster a more informed and compliant taxpayer base. Future research could explore how variations in the severity and visibility of tax sanctions impact compliance rates over time, as well as the potential role of additional educational initiatives in further promoting taxpayer awareness.

Conclusion

Based on the test results and research analysis, it can be concluded that tax sanctions have a positive effect on motor vehicle taxpayer compliance. This indicates that the sanctions imposed are effective in enhancing the compliance levels of motor vehicle taxpayers. The findings of this study align with previous research, such as that of Abdillah et al. (2020), which also highlighted the significant impact of tax sanctions on taxpayer behavior. This reinforces the idea that well-implemented tax sanctions can serve as a critical mechanism for promoting compliance by instilling a sense of obligation and awareness among taxpayers.

Furthermore, the positive relationship established between tax sanctions and compliance is consistent with the theoretical framework provided by Wardani & Rumiyyatun (2017a), who argue that enforcement measures are essential for fostering an orderly tax system. By ensuring that taxpayers are aware of the consequences of non-compliance, tax authorities can significantly influence taxpayers' decisions to fulfill their obligations. The results of this study suggest that the effective application of tax sanctions not only serves as a deterrent against tax evasion but also as a means of fostering greater awareness and understanding of tax responsibilities among taxpayers.

Additionally, the findings underscore the importance of tailoring tax policies to align with the behavioral responses of taxpayers. The impact of tax sanctions on taxpayer compliance implies that regulatory bodies should continually assess and refine their enforcement strategies to maximize effectiveness. This could involve regular communication with taxpayers about the nature of sanctions and the rationale behind them, thereby increasing transparency and trust in the tax system.

Moreover, this research highlights the need for a comprehensive approach to tax compliance, where sanctions are complemented by supportive measures, such as education and outreach programs. By equipping taxpayers with the necessary knowledge and resources, the government can enhance compliance rates even further. Studies have shown that taxpayer awareness and understanding of tax obligations are crucial factors influencing compliance behavior Sofiana et al. (2020). Thus, initiatives aimed at improving taxpayer education should be a fundamental aspect of any compliance strategy.

Based on the conclusions and limitations of the study, the author suggests the following for future research: It would be beneficial to obtain a larger sample that not only includes land and building taxpayers in the southern region of Bandung City but also encompasses various other areas within Bandung City and other cities across Indonesia. This approach could yield more comprehensive research results. Additionally, future studies could incorporate more independent variables to identify other factors influencing taxpayer compliance beyond service quality and taxpayer awareness.

For the Government, the Bandung City Government should consider the various factors affecting taxpayer compliance in the formulation of regulations and policies. Enhancing tax payment service activities and increasing socialization efforts directed toward taxpayers could further improve compliance rates. By implementing strategic measures based on the insights gained from this study, policymakers can create a more conducive environment for fulfilling tax obligations and fostering a culture of compliance among taxpayers. Ultimately, a well-rounded approach that combines effective enforcement, education, and outreach will be essential in achieving sustainable improvements in tax compliance.

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