



# **The Influence of Taxpayer Knowledge, Motor Vehicle Tax Socialization, Taxpayer Awareness, and Motor Vehicle Tax Amnesty Program on Motor Vehicle Taxpayer Compliance**

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## **Abstract**

Motor vehicle tax is a key source of regional revenue, yet taxpayer compliance often remains low due to limited knowledge, weak socialization, low awareness, and the varied impact of tax amnesty programs. This study aims to analyze the influence of taxpayer knowledge, motor vehicle tax socialization, taxpayer awareness, and the motor vehicle tax amnesty program on motor vehicle taxpayer compliance at the Samsat Office of Subang Regency in 2024. A quantitative approach and descriptive method were employed, using questionnaires distributed to 104 respondents selected through incidental sampling. The data were analyzed using validity and reliability tests, multiple linear regression, t-test, and F-test. The results indicate that taxpayer knowledge, motor vehicle tax socialization, taxpayer awareness, and the motor vehicle tax amnesty program simultaneously have a significant effect on motor vehicle taxpayer compliance. Partially, taxpayer knowledge has a highly significant effect on taxpayer compliance, while motor vehicle tax socialization, taxpayer awareness, and the tax amnesty program do not have a significant effect on motor vehicle taxpayer compliance in the Subang Regency Samsat Office in 2024. This study implies that increasing knowledge about vehicle taxes should be prioritized as an effort to improve compliance and policy in Subang Regency, rather than simply using tax amnesty programs or socialization.

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## **INTRODUCTION**

Motor vehicle taxation is considered an important source of regional revenue in Indonesia, as it contributes not only to financing public services but also to regulating vehicle ownership and use (Anggini & Sangkala, 2024; Panggabean & Rinika, 2020). In Indonesia, the administration of this tax is commonly facilitated through the *Sistem Administrasi Manunggal Satu Atap* (SAMSAT), a coordinated system that integrates vehicle registration, motor vehicle tax (PKB) payments, title transfer fees, and contributions to traffic accident insurance funds (Nurfadillah & Mulyati, 2023; Tambunan et al., 2022). This system involves collaboration among the Regional Revenue Office, the National Police, and Jasa Raharja, as the state-owned insurance agency.

According to Law No. 1 of 2022 on Financial Relations between the Central and Regional Governments, motor vehicle tax applies to the ownership or control of vehicles legally registered at the provincial level, including trucks, buses, cars, and motorcycles (Monika & Sihombing, 2025). Compliance with this obligation is crucial for sustaining regional revenues and, in turn, supporting the government's capacity to provide public services (Nisma et al., 2024; Silalahi, 2024; Simanjuntak

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& Mukhlis, 2013). Several factors influence compliance, including taxpayer knowledge, socialization efforts, levels of awareness, and the implementation of tax amnesty programs (Widjaja & Subardjo, 2018). While socialization improves taxpayers' understanding of their obligations, awareness reflects their willingness to comply, and amnesty programs serve as policy instruments to encourage payment among delinquent taxpayers (Nurmalasari, 2023; Oktaviani et al., 2020).

Subang Regency, located in the northern part of West Java Province, is served by a main SAMSAT office on Jl. Aipda Karel Satsuit Tubun No. 8, Sukamelang. To improve accessibility, several innovations have been introduced, such as the Mobile Tax Service Unit (SAMSAT Keliling), Portable Tax Service (SAMSAT Gendong), and Village-Based Tax Service (SAMSAT Masuk Desa). However, despite these initiatives, the number of vehicles failing to renew their registration has continued to rise each year, raising concerns about public compliance and awareness of tax obligations. As shown in Table 1, the growth in the number of motor vehicles in Subang Regency from 2021 to 2023 provides a basis for analyzing regional revenue derived from motor vehicle taxes. Similar challenges are also evident in other regions. For instance, Qadarsih & Mutiah (2024) found that the Tax Whitening Program had no significant effect on compliance, although tax knowledge positively influenced it, with taxpayer awareness moderating the relationship between knowledge, policy interventions, and compliance. Likewise, Putri & Maryono (2024) highlighted tax knowledge, penalty sanctions, service quality, and tax socialization as key factors affecting compliance in Semarang City. Collectively, these studies indicate that taxpayer compliance is shaped by a complex interplay of knowledge, awareness, policy interventions, and service quality.

**Table 1.** Number of Registered Motor Vehicles at the Subang Regency SAMSAT West Java (2021–2023)

Vehicle Data in Subang Regency						
Vehicle Types	2021		2022		2023	
	Unit	Percentage	Unit	Percentage	Unit	Percentage
Passenger Cars	27.248	6,16%	28.985	6,66%	31.871	7,16%
Buses	489	0,11%	462	0,11%	451	0,10%
Trucks	11.920	2,69%	11.713	2,69%	12.321	2,77%
Motorcycles	402.836	91,04%	394.115	90,54%	400.362	89,97%
<b>Total</b>	<b>442.493</b>	<b>100%</b>	<b>435.275</b>	<b>100%</b>	<b>445.005</b>	<b>100%</b>

Source: Processed by the author and based on data from Open Data Jabar (2021)

Based on Table 1, the number of motor vehicles in Subang Regency has continued to grow over the years, expanding the potential tax base and creating opportunities for increased regional revenue. However, despite this growth, many vehicle owners have yet to fulfill their tax obligations, which undermines the effectiveness of revenue collection and highlights the need for stronger administrative measures (Badan Pendapatan Daerah, 2023). Number of Unrenewed Motor Vehicle Registrations at Subang Regency SAMSAT, as reflected in Table 2.

**Table 2.** Number of Unrenewed Motor Vehicle Registrations at Subang Regency SAMSAT (2021–2023)

Data on Unrenewed Motor Vehicle Registrations in Subang Regency						
Vehicle Types	2021		2022		2023	
	Unit	Percentage	Unit	Percentage	Unit	Percentage
Passenger Cars	1.906	1,46%	2.543	1,90%	3.424	2,48%
Buses	92	0,07%	106	0,08%	116	0,08%
Trucks	1.523	1,16%	1.929	1,44%	2.423	1,76%
Motorcycles	1.27.42	97,31%	129.070	96,57%	131.966	95,68%
<b>Total</b>	<b>130.944</b>	<b>100%</b>	<b>133.648</b>	<b>100%</b>	<b>137.930</b>	<b>100%</b>

Source: Processed by the author, based on data from Open Data Jabar (2021)

As shown in Table 2, the number of unrenewed motor vehicles in Subang Regency has continued to rise from 2021 to 2023, indicating a persistent issue of low taxpayer compliance with annual motor vehicle tax obligations. This trend suggests that many residents either lack awareness of the importance of timely registration renewal (Tampubolon & Susanti, 2023) or deliberately neglect their responsibilities due to weak enforcement and limited perceived consequences (Satriya, 2025). Such behavior reflects gaps in public awareness and civic responsibility, which in turn undermine regional revenue collection (Saputri, 2024). To address this challenge, the Regional

Revenue Management Center for Subang Regency (SAMSAT) has intensified efforts through regular tax inspection operations. These operations are intended to ensure that vehicle owners meet their legal obligations and to encourage greater compliance. However, the steady increase in unrenewed vehicles indicates that current strategies remain insufficient and may require re-evaluation or supplementation with more targeted educational and policy interventions. Despite improvements in service accessibility, compliance has not kept pace with the growing number of delinquent taxpayers, underscoring the urgency of understanding the behavioral and structural factors that influence taxpayer decisions in Subang.

Previous research on motor vehicle tax (PKB) compliance has primarily examined urban or provincial-level contexts, leaving semi-rural areas less explored. [Ramdhan & Rachman \(2023\)](#), for example, found that taxpayer awareness and tax socialization significantly enhance compliance in Cianjur Regency, while [Anto et al. \(2021\)](#) demonstrated that tax knowledge, awareness, sanctions, and public service accountability all positively influence compliance in Kendari City. Moreover, [Erasashanti et al. \(2024\)](#) highlighted the mediating role of taxpayer awareness in vehicle tax compliance in Bekasi Regency. Building on these findings, the present study applies an integrated approach to examine the combined effects of taxpayer knowledge, PKB socialization, taxpayer awareness, and the Motor Vehicle Tax Amnesty Program on compliance in Subang Regency a semi-rural area with high vehicle ownership but rising non-compliance.

## LITERATURE REVIEW

### Theory of Planned Behavior

The Theory of Reasoned Action (TRA), which was initially applied to consumer behavior, was later developed into the Theory of Planned Behavior (TPB). TPB posits that a person's intention to perform or avoid a certain activity greatly influences their behavior. This theory serves to provide a more comprehensive explanation of various human behaviors ([Ajzen, 1991](#)).

The Theory of Planned Behavior (TPB) assumes that behavioral intention is based on three main elements that influence a person's intention, namely attitude toward the behavior, subjective norm, and perceived behavioral control ([Ajzen, 1991](#)). A person's attitude reflects a positive or negative evaluation of a particular action. TPB states that an individual's intention to perform a certain action arises when they believe that the action can be successfully carried out ([Koerniawan et al., 2022](#)).

### Taxation

[Mardiasmo \(2023\)](#) explains that according to the Law of the Republic of Indonesia Number 6 of 1983 concerning General Provisions and Tax Procedures, as amended several times, most recently by Law Number 6 of 2023 concerning the Enactment of Government Regulation instead of Law Number 2 of 2022 on Job Creation into Law, Article 1 point 1, tax is define as a legally mandated payment to the state that must be made by individuals and organizations without receiving any direct compensation and is used to finance public expenditures. Low tax revenue realization can occur when taxpayers do not fulfill their tax obligations properly ([Asalam & Pratomo, 2020](#)).

According to Law of the Republic of Indonesia Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments, regional taxes play a key role as one of the main components in generating revenue to support the functioning of regional governance ([Asalam et al., 2022](#)).

### Motor Vehicle Tax

One source of regional revenue is the Motor Vehicle Tax. The Motor Vehicle Tax, hereinafter abbreviated as PKB, is a tax imposed on the ownership and or control of motor vehicles ([Agun et al., 2022](#)). A motor vehicle refers to any wheeled vehicle and its trailer used on all types of roads, or a vehicle operated on water, powered by mechanical equipment such as an engine or other apparatus designed to convert a specific energy source into the driving force of the motor vehicle.

### Taxpayer Compliance

Taxpayer compliance refers to actions that reflect awareness and adherence to tax obligations by fulfilling them in accordance with the prevailing tax regulations ([Stiani & Sumantri,](#)

2023). This includes the obligation to report and pay taxes on time, as well as to adhere to the procedures and provisions established by tax authorities. Such compliance reflects an awareness of and adherence to tax regulations, which play a crucial role in supporting the smooth operation of the national financial system (Reddy et al., 2024).

### **Taxpayer Knowledge**

Tax knowledge refers to a taxpayer's initial understanding of tax laws, regulations, and the proper application of those laws (Putri et al., 2023). Tax knowledge includes information about the various types of taxes imposed, tax rates, calculation methods, reporting procedures, payment methods, as well as legal sanctions for taxpayers who fail to comply with the prevailing tax regulations. While many studies have found that taxpayer knowledge positively influences compliance, prior research often focuses on income or corporate taxes rather than motor vehicle tax specifically (Pangastuti, 2023; Fauziah & Ginting, 2022; Indrasari & Hafidhah, 2025). This leaves uncertainty as to whether the same relationship holds for asset-based local taxes in regions with varied socio-economic profiles. Some studies also treat knowledge as a static factor, without considering how it may be shaped by changing regulations or technology. These gaps make it important to re-examine taxpayer knowledge in the context of Subang Regency's PKB system.

### **Motor Vehicle Tax Socialization**

Tax socialization is a program or effort carried out by the government to increase knowledge, information, and understanding related to taxation, particularly motor vehicle taxes (Stiani & Sumantri, 2023). The purpose of tax socialization is to enhance public understanding and awareness of the importance of taxation and to educate taxpayers about their rights and obligations. Tax socialization is also expected to encourage taxpayers to be more compliant in paying taxes on time and in accordance with applicable regulations. Previous research generally assumes that more frequent and structured socialization directly leads to higher compliance (Fauziah & Ginting, 2022), yet the effectiveness of such programs can vary widely depending on message delivery, audience segmentation, and trust in the source. Many studies overlook how informal networks or non-official channels may compete with official messages, diluting their impact. Furthermore, existing literature rarely tests whether socialization is still effective among younger or more digitally connected taxpayers (Malik et al., 2023). These gaps justify investigating whether current socialization strategies in Subang Regency truly influence motor vehicle tax compliance.

### **Taxpayer Awareness**

Taxpayer awareness refers to an attitude or perception that encompasses understanding, trust, and logical reasoning to act in accordance with the established tax regulations and systems (Ramdhan & Rachman, 2023). Individuals with a high level of awareness generally have a good understanding of their tax responsibilities or obligations, which in turn encourages increased tax compliance (Asri et al., 2024). Studies consistently identify awareness as a strong predictor of compliance, but most measure awareness only in terms of basic recognition of tax obligations, without examining the depth of understanding or personal motivation (Oktris et al., 2024). This narrow view risks overstating the role of awareness if it is not accompanied by perceived fairness or enforcement. In addition, prior research often overlooks younger taxpayer groups whose awareness may be influenced more by peers or social media than by formal campaigns (Syahril & Harefa, 2025). This creates room to explore awareness within a demographically younger and economically diverse population like Subang Regency.

### **Motor Vehicle Tax Amnesty Program**

The motor vehicle tax amnesty program is a form of relief granted to taxpayers in the form of penalty waivers and tax reductions for those who make payments before the due date (Bapenda Jabar, 2024). This program is a government initiative aimed at facilitating the public or providing an opportunity for taxpayers with outstanding taxes to settle their obligations without being subjected to fines or administrative sanctions, particularly for those burdened by late payment penalties. Although tax amnesty programs have been widely studied, most research emphasizes national-level amnesties for income or property taxes (Jamaluddin et al., 2025; Sayidah et al., 2020), leaving limited



evidence on their effect in local, recurring taxes such as PKB. This gap supports examining the specific influence of the PKB amnesty program in Subang Regency, where taxpayer profiles and enforcement capacity may differ from national contexts.

## METHOD

This research employs a quantitative approach, aiming to identify and assess the values of one or more variables to provide a comprehensive understanding of their characteristics and relationships. Descriptive research is particularly suitable for exploring existing conditions and behaviors, especially in taxation contexts where understanding patterns of compliance is essential (Creswell & Creswell, 2023). The study specifically targets motor vehicle taxpayers in Subang Regency to examine the factors influencing their tax compliance. To gather relevant data, a survey method was applied, with questionnaires distributed to selected respondents using purposive sampling with the criteria of residents of Subang Regency, registered owners of motor vehicles, and eligible to pay PKB in the 2023 fiscal year. This method enables the collection of standardized information directly from participants, facilitating a consistent comparison of responses across variables.

The research was conducted in a non-contrived setting, meaning it took place in a natural environment without manipulation of variables or conditions. A cross-sectional approach was adopted, allowing data to be collected at a single point in time. This approach is effective for capturing a snapshot of taxpayer behavior and attitudes as they exist in a particular year. The target population comprised 445,005 registered motor vehicles recorded by the Subang Regency SAMSAT Office in 2023. Moreover, cumulative vehicle registration data from 2021 to 2023 revealed a total of 1,322,773 vehicles, reflecting the dynamic and growing base of taxpayers in the region. From this population, a sample of 100 respondents was selected to represent motor vehicle taxpayers for analysis purposes.

The research model includes four independent variables: Taxpayer Knowledge (X1), Motor Vehicle Tax Socialization (X2), Taxpayer Awareness (X3), and the Motor Vehicle Tax Amnesty Program (X4). These variables were chosen based on previous studies that identified them as influential factors in tax compliance behavior. The dependent variable of this study is Motor Vehicle Tax Compliance (Y), which reflects the extent to which taxpayers fulfill their legal obligation to pay vehicle taxes on time. Based on the data collected through the distributed questionnaires, the analysis was carried out using the Statistical Package for the Social Sciences (SPSS). The process began with conducting a validity test to ensure that each item in the questionnaire accurately measured the intended variable, followed by a reliability test to assess the consistency of the measurement instrument. After confirming the validity and reliability of the research instrument, a t-test was performed to determine the significance of the effect of each independent variable on motor vehicle tax compliance. Furthermore, an F-test was employed to examine the simultaneous influence of all independent variables on motor vehicle tax compliance. By analyzing the relationship between these variables, the study aims to identify which factors significantly impact taxpayer compliance in the specific context of Subang Regency. The findings are expected to contribute to regional tax policy improvement and enhance public service strategies related to motor vehicle taxation.

## RESULTS AND DISCUSSION

### Results

#### *Respondent Demographics*

Table 3 presents an overview of the respondents' characteristics, including their gender, education level, and occupation.

Table 3. Respondent Demographics

Category	Respondent Characteristics	Number of Respondents	Percentage (%)
Gender	Male	38	37
	Female	66	63
Education	Senior High School (SMA)	60	58
	Diploma (D3)	5	5
	Bachelor's Degree (S1)	39	39
	Fresh Graduate	1	1
Occupation	Contract Employee	2	2
	Government Agency Staff	1	1
	Civil Servant	4	4
	Student	50	48
	Entrepreneur	1	1
	Retired	2	2
	Nurse	2	2
	Private Sector Employee	23	22
	Daily Freelance Worker	1	1
	Unemployed	4	4
	Self-Employed	13	13

This study shows that most respondents are female, with the highest levels of education being Senior High School and a bachelor's degree. Most respondents are students, while a significant number are also from the private sector and self-employed. The findings provide a clear picture that most respondents are young, economically active, and largely still in education or have not yet entered full-time employment. Younger taxpayers, particularly students or those early in their careers, may have limited income and less direct experience with taxation, which can reduce both their perceived obligation and ability to comply. Educational background can shape tax knowledge and awareness, with higher education levels generally associated with better understanding of tax regulations, though this does not always translate into compliance if income is low or enforcement is weak. Employment type also matters, where private sector employees may have taxes deducted automatically, while self-employed individuals bear the responsibility of self-reporting, which can lead to varying compliance behaviors.

### Validity and Reliability Test

Table 4 presents the results of the validity test, which was conducted to ensure that each item in the research instrument accurately measures the intended construct. The analysis compares the correlation coefficient of each item with the r-table value, where items with coefficients exceeding the r-table threshold are considered valid and suitable for further analysis.

Table 4. Validity Test Results

Variable	Number of Items	R Count	R. Table	Description
Taxpayer Compliance	1	0,725	0,191	Valid
	2	0,798	0,191	Valid
	3	0,837	0,191	Valid
	4	0,654	0,191	Valid
	5	0,868	0,191	Valid
Taxpayer Knowledge	1	0,796	0,191	Valid
	2	0,783	0,191	Valid
	3	0,726	0,191	Valid
	4	0,674	0,191	Valid
	5	0,689	0,191	Valid
Tax Socialization	1	0,844	0,191	Valid
	2	0,83	0,191	Valid
	3	0,837	0,191	Valid
	4	0,807	0,191	Valid
	5	0,746	0,191	Valid

Variable	Number of Items	R Count	R. Table	Description
<b>Taxpayer Awareness</b>	1	0,757	0,191	Valid
	2	0,839	0,191	Valid
	3	0,854	0,191	Valid
	4	0,822	0,191	Valid
	5	0,804	0,191	Valid
<b>Motor Vehicle Tax Amnesty Program</b>	1	0,827	0,191	Valid
	2	0,889	0,191	Valid
	3	0,828	0,191	Valid
	4	0,776	0,191	Valid
	5	0,85	0,191	Valid

a. Taxpayer Compliance

All question items related to Taxpayer Compliance show R Count values greater than the R Table value (0.191). The R Count values range from 0.654 to 0.868, indicating that all items under this variable are valid. This demonstrates that the indicators used to measure taxpayer compliance are reliable and relevant for this research.

b. Taxpayer Knowledge

The Taxpayer Knowledge variable also shows excellent results, with R Count values for all items ranging from 0.674 to 0.796, all above the R Table value (0.191). Therefore, all items used to measure taxpayer knowledge are valid and can be used as references to assess the extent to which knowledge affects their compliance.

c. Tax Socialization

For the Tax Socialization variable, all items are valid, with R Count values ranging from 0.746 to 0.844. All values exceed the R Table value (0.191), indicating that the socialization efforts made to taxpayers have a significant impact on their understanding and compliance with tax obligations.

d. Taxpayer Awareness

The R Count values for the Taxpayer Awareness variable range from 0.757 to 0.854. These values are well above the R Table value (0.191), indicating that the items measuring taxpayer awareness are valid. This suggests that awareness of tax obligations plays a crucial role in encouraging compliance with existing regulations.

e. Motor Vehicle Tax Amnesty Program

Lastly, the items under the Motor Vehicle Tax Amnesty Program variable have R Count values ranging from 0.776 to 0.889, significantly higher than the R Table value (0.191). This indicates that the amnesty program analyzed in this study has a valid and significant influence on increasing taxpayers' awareness and compliance with their obligations.

**Table 5.** Reliability Test Results

Variable	Cronbach's Alpha	Criteria	Number of Items	Description
<b>Taxpayer Compliance (Y)</b>	0,818	> 0,60	5	Reliable
<b>Taxpayer Knowledge (X1)</b>	0,784		5	Reliable
<b>Tax Socialization (X2)</b>	0,871		5	Reliable
<b>Taxpayer Awareness (X3)</b>	0,874		5	Reliable
<b>Motor Vehicle Tax Amnesty Program (X4)</b>	0,888		5	Reliable

Based on Table 5, the reliability test results show that all variables used in this study meet the required reliability threshold. The dependent variable, Motor Vehicle Taxpayer Compliance (Y), has a Cronbach's Alpha value of 0.818, indicating strong internal consistency. Among the independent variables, Taxpayer Knowledge (X1) records a value of 0.784, while Tax Socialization (X2) shows a higher reliability score of 0.871. Taxpayer Awareness (X3) has a Cronbach's Alpha of 0.874, and the highest reliability is found in the Motor Vehicle Tax Amnesty Program (X4), with a value of 0.888. Since all values exceed the commonly accepted threshold of 0.60, it can be concluded that the measurement items for each variable are consistent and reliable. This suggests that the questionnaire

used in this study was well-constructed and capable of accurately capturing the constructs being investigated. Therefore, the data obtained through these instruments can be confidently used for further analysis.

### **Hypothesis Testing**

#### *The Simultaneous Test Result (F Test)*

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	230.004	4	57.501	18.785	<.001 <sup>b</sup>
	Residual	303.034	99	3.061		
	Total	533.038	103			

a. Dependent Variable: KWP\_TOTAL

b. Predictors: (Constant), PPPKB\_TOTAL, SP\_TOTAL, PWP\_TOTAL, KSWP\_TOTAL

Based on the results presented in the table, the significance value obtained is less than 0.001, which is well below the 0.05 threshold. This very small p-value leads to the rejection of the null hypothesis ( $H_0$ ) and acceptance of the alternative hypothesis ( $H_a$ ). Accordingly, the four independent variables, Taxpayer Knowledge (X1), Tax Socialization (X2), Taxpayer Awareness (X3), and the Motor-Vehicle Tax Amnesty Program (X4), are shown to exert a statistically significant joint influence on Motor-Vehicle Taxpayer Compliance (Y). Put simply, enhancements in any of these areas can be expected to improve compliance levels among motor-vehicle taxpayers. The finding also suggests that these factors do not act in isolation; rather, they interact and reinforce one another within the compliance ecosystem. Therefore, policy initiatives should be designed holistically, combining targeted education, sustained socialization efforts, awareness-raising campaigns, and well-structured amnesty programs to ensure maximum impact on taxpayer behavior.

#### *The Partial Test Result (T Test)*

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.935	1.838		4.862	<.001
	PWP_TOTAL	.486	.092	.518	5.278	<.001
	SP_TOTAL	.068	.079	.082	.863	.390
	KSWP_TOTAL	.179	.105	.208	1.708	.091
	PPPKB_TOTAL	-.089	.087	-.106	-1.023	.309

a. Dependent Variable: KWP\_TOTAL

1. In referring to the partial test results, Taxpayer Knowledge (PWP) refers to a taxpayer's initial understanding of tax laws, regulations, and their proper application. Tax Socialization (SP) is a government-led program or effort to increase knowledge, information, and understanding related to taxation, particularly motor vehicle taxes. Taxpayer Awareness (KSWP) refers to an attitude or perception encompassing understanding, trust, and logical reasoning to act in accordance with established tax regulations and systems. The Motor Vehicle Tax Amnesty Program (PPPKB) provides relief to taxpayers in the form of penalty waivers and tax reductions for payments made before the due date.
2. The constant value  $a$  is 8.935, accompanied by a significance value (Sig.) of less than 0.001, which is smaller than the alpha level of 0.05. This indicates that when all independent variables, Taxpayer Knowledge (X1), Tax Socialization (X2), Taxpayer Awareness (X3), and the Motor



Vehicle Tax Amnesty Program (X4), are set to zero, the level of motor vehicle taxpayer compliance is 8.935 (constant).

3. The regression coefficient for the Taxpayer Knowledge variable is 0.486, with a significance value of 0.001, which is less than 0.05. This means that for every one-unit increase in Taxpayer Knowledge, motor vehicle taxpayer compliance increases by 0.486 units, assuming other independent variables remain constant.
4. The regression coefficient for the Tax Socialization variable is 0.068, with a significance value of 0.390, which is greater than 0.05. This suggests that an increase of one unit in Tax Socialization is associated with an increase of only 0.068 units in taxpayer compliance, but the relationship is not statistically significant.
5. The regression coefficient is 0.179 with a significance value of 0.091, which is greater than the alpha level of 0.05. This indicates that for every one-unit increase in the Taxpayer Awareness variable, Motor Vehicle Taxpayer Compliance increases by 0.179 units, assuming the other independent variables remain constant.
6. The Motor Vehicle Tax Amnesty Program has a regression coefficient of -0.089 with a significance value of 0.309, which is also greater than 0.05. This result implies that an increase of one unit in the tax amnesty program variable is associated with a 0.089-unit decrease in taxpayer compliance, although this negative relationship is not statistically significant.

### Coefficient of Determination

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.657 <sup>a</sup>	.431	.409	1.74956

a. Predictors: (Constant), PPPKB\_TOTAL, SP\_TOTAL, PWP\_TOTAL, KSWP\_TOTAL

b. Dependent Variable: KWP\_TOTAL

Based on the results of the coefficient of determination test, the adjusted R Square value is 0.431 or 43.1%. This figure indicates that the variables Taxpayer Knowledge, Tax Socialization, Taxpayer Awareness, and the Motor Vehicle Tax Amnesty Program collectively contribute 43.1% to the variation in Motor Vehicle Taxpayer Compliance. In other words, these four independent variables explain nearly half of the changes in taxpayer compliance behavior. Meanwhile, the remaining 56.9% is influenced by other factors not examined in this study. These may include variables such as law enforcement, perceived fairness of the tax system, economic conditions, or cultural attitudes toward taxation. Therefore, future research is needed to explore these additional factors to gain a more comprehensive understanding of taxpayer compliance behavior.

### Discussion

The present study reveals that taxpayer knowledge exerts a significant positive influence on motor vehicle taxpayer compliance in Subang Regency. This finding aligns with the Theory of Planned Behavior (TPB) proposed by [Ajzen \(1991\)](#), which posits that a favourable attitude toward a behaviour shaped here through sound tax knowledge strengthens behavioural intention and, ultimately, compliance. Taxpayers who understand their legal obligations are more likely to believe they can fulfil them successfully, thereby reinforcing perceived behavioural control. According to the TPB, a person's intention to perform a certain action arises when they believe that the action can be successfully carried out ([Koerniawan et al., 2022](#)). Similar conclusions were reported by [Roudlotul et al. \(2024\)](#) and [Siregar & Sulistyowati \(2020\)](#), both of whom identified knowledge as a pivotal driver of compliance among motor vehicle taxpayers.

By contrast, the present research shows that tax socialisation does not have a statistically significant partial effect on compliance. This result diverges from studies by [Azizah & Krisnawati \(2024\)](#) and [Franata & Khoiruddin \(2025\)](#), which emphasized the importance of intensive, well-structured outreach campaigns. Within the TPB framework, socialisation should

fortify subjective norms the perceived social pressure to perform or abstain from a behaviour. The lack of significance here suggests that current communication channels or message credibility may be insufficient to create normative pressure. [Stekelberg & Vance \(2024\)](#) observed a similar effect in the United States, where information delivered directly by government sources proved more persuasive than messages from intermediaries. These findings may differ from previous research because the quality, frequency, or targeting of socialisation efforts in Subang Regency may not be strong enough to influence taxpayer behaviour. It is also possible that taxpayers already possess sufficient knowledge from other sources, reducing the marginal impact of additional outreach. Cultural attitudes, trust in government, and perceptions of fairness in tax usage could further weaken the effect of socialisation, even if information is widely distributed. Additionally, competing messages from non-official channels may dilute the credibility or urgency of official tax campaigns.

Taxpayer awareness likewise fails to reach statistical significance, even though its coefficient is positive. While awareness is conceptually linked to a taxpayer's attitude toward taxpaying under the TPB, it may not yet have translated into strong behavioural intention among respondents, many of whom are students and thus not fully engaged in routine tax obligations. [Putri et al. \(2023\)](#) reported a comparable outcome in Semarang, suggesting that awareness alone, without accompanying structural or normative reinforcements, may be insufficient to trigger consistent compliance behaviour.

The motor vehicle tax amnesty programme (tax whitening) exhibits a negative yet non-significant coefficient, implying that frequent amnesties could inadvertently weaken compliance incentives. If taxpayers perceive that penalties will be forgiven periodically, their perceived behavioural control may shift toward viewing non-payment as a manageable risk. [Qadarsih & Mutiah \(2024\)](#) reported a similar dampening effect in Bekasi, warning that amnesties must be carefully designed to avoid undermining long-term compliance culture. Collectively, the four independent variables explain 43.1 % of the variance in taxpayer compliance (adjusted  $R^2 = 0.431$ ). This moderate explanatory power supports the TPB's assertion that behaviour is shaped by the interaction of attitudes, subjective norms, and perceived control, yet it also indicates that a substantial 56.9 % of the variation arises from factors outside the present model, such as sanction severity, service quality, or digital system usability, as highlighted by [Irani et al. \(2023\)](#) and [Mellacantika & Bawono, \(2023\)](#). From a regulatory standpoint, Indonesian tax law ([Mardiasmo, 2023](#)) emphasizes that taxes are legally mandated payments without direct quid pro quo benefits. Hence, relying solely on monetary incentives like amnesties may not foster sustainable compliance. Instead, local governments should reinforce legal consciousness, embed tax education within formal curricula, and enhance service transparency to cultivate positive attitudes and stronger subjective norms.

Overall, this study corroborates much of the existing literature regarding the centrality of taxpayer knowledge, while also identifying contextual nuances in the effectiveness of socialisation and amnesty programmes. The findings confirm that taxpayer knowledge is the primary factor encouraging compliance, whereas tax socialisation (government information efforts), taxpayer awareness (sense of responsibility), and tax amnesty programmes (temporary reduction of penalties) do not show significant partial effects. Consequently, the government should focus on improving knowledge, strengthening targeted outreach, and designing amnesty programmes that support long-term compliance. Policymakers should prioritise taxpayer-friendly educational initiatives, leverage credible digital communication channels, and reassess amnesty mechanisms to ensure they reinforce, rather than erode, a compliance-oriented mindset particularly among the predominantly young, economically active population captured in this survey.

### LIMITATION

This study has several limitations that should be acknowledged. First, the sample is dominated by students and young respondents, many of whom may not yet have a stable income or long-term tax obligations, potentially limiting the generalizability of the findings to the broader population of motor vehicle taxpayers. Second, the research relies solely on self-reported questionnaire data, which may be subject to social desirability bias or inaccurate recall. Third, the study focuses only on four independent variables tax knowledge, socialisation, awareness, and the tax amnesty program,

while other influential factors, such as service quality, perceived sanction severity, or digital system accessibility, were not included in the model. These limitations suggest that future research should incorporate more diverse respondent profiles, employ mixed-method approaches, and expand the set of variables to capture a more holistic view of tax compliance behaviour.

## CONCLUSION

Based on the findings of this study, several conclusions can be drawn. First, the results of the descriptive statistical analysis indicate that all research variables fall into the "very good" category: taxpayer compliance scored an average of 96.08%, taxpayer knowledge 92.4%, tax socialization 87.8%, taxpayer awareness 91.24%, and the motor vehicle tax amnesty program 92.56%. These high scores reflect a generally positive perception and behavior among respondents regarding motor vehicle tax compliance. Second, the variables of taxpayer knowledge, tax socialization, taxpayer awareness, and the tax amnesty program simultaneously influence taxpayer compliance in Subang Regency in 2024. Third, among these variables, taxpayer knowledge has a significant positive effect on taxpayer compliance. This suggests that improving public understanding of tax regulations plays a key role in fostering compliance. The findings support the Theory of Planned Behavior, emphasizing that knowledge and perceived behavioral control contribute to intention and actual behavior. Consequently, enhancing educational outreach and strengthening informational efforts may further improve tax compliance. Local governments should consider these factors in designing more effective tax policies.

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