

ANALYSIS OF MOTOR VEHICLE TAXPAYER COMPLIANCE IN BANDAR LAMPUNG CITY

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Abstract:

This study aims to analyze the factors that affect the compliance of motor vehicle taxpayers in Bandar Lampung City. The independent variables used include tax administration in the form of voice and accountability (X1), a transparent tax system (X2), government effectiveness (X3), and tax sanctions (X4), with taxpayer compliance as a dependent variable (Y). The research was conducted directly through field surveys and interviews with 100 respondents at the Bandar Lampung City SAMSAT Office. The analysis method used was multiple linear regression (Ordinary Least Squares / OLS) with a significance level (alpha) of 10 percent. The results showed that the variables of tax administration (X1) and a transparent tax system (X2) had a significant and positive effect on taxpayer compliance, while government effectiveness (X3) had a positive effect but only significantly on the alpha 10 percent. The tax sanctions (X4) did not have a significant effect on taxpayer compliance in this study. Simultaneously, all independent variables had a significant effect on taxpayer compliance with an R-squared value of 60.57 percent. The classical assumption test shows that the regression model has met the assumption of normality, There Are No Problems Of Multicollinearity, Heteroscedasticity, Or Autocorrelation.

Keywords: Taxpayer Compliance; Motor Vehicle Tax; Tax Administration; Tax Sanctions; Multiple Linear Regression

Abstrak:

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang mempengaruhi kepatuhan wajib pajak kendaraan bermotor di Kota Bandar Lampung. Variabel independen yang digunakan meliputi administrasi pajak berupa suara dan akuntabilitas (X1), sistem pajak yang transparan (X2), efektivitas pemerintah (X3), serta sanksi perpajakan (X4), dengan kepatuhan wajib pajak sebagai variabel dependen (Y). Penelitian dilakukan secara langsung melalui survei lapangan dan wawancara kepada 100 responden di Kantor SAMSAT Kota Bandar Lampung. Metode analisis yang digunakan adalah regresi linier berganda (Ordinary Least Squares/OLS) dengan tingkat signifikansi (alpha) 10 persen. Hasil penelitian menunjukkan bahwa variabel administrasi pajak (X1) dan sistem pajak yang transparan (X2) berpengaruh signifikan dan positif terhadap kepatuhan wajib pajak, sedangkan efektivitas pemerintah (X3) berpengaruh positif namun hanya signifikan pada alpha 10 persen. Adapun sanksi perpajakan (X4) tidak berpengaruh signifikan terhadap kepatuhan wajib pajak dalam penelitian ini. Secara simultan, seluruh variabel independen berpengaruh signifikan terhadap kepatuhan wajib pajak dengan nilai R-squared sebesar 60,57 persen. Uji asumsi klasik menunjukkan bahwa model regresi telah memenuhi asumsi normalitas, tidak terdapat masalah multikolinearitas, heteroskedastisitas, maupun autokorelasi.

Kata Kunci: Kepatuhan Wajib Pajak; Pajak Kendaraan Bermotor; Administrasi Pajak; Sanksi Perpajakan; Regresi Linier Berganda

1. Introduction

Motor vehicle tax (PKB) is one of the sources of regional original revenue that has a strategic role in supporting regional development financing. In Lampung Province, especially Bandar Lampung City, the number of motorized vehicles continues to increase every year. However, the growth in the number of vehicles is not always followed by an increase in taxpayers' compliance in fulfilling their obligations in a timely manner.

Low compliance of motor vehicle taxpayers is a problem that needs serious attention from various parties. Based on data from SAMSAT Bandar Lampung City, there are still quite a lot of taxpayers who are in arrears in PKB payments, which has an impact on non-optimal regional revenue. This delinquency phenomenon is influenced by various factors, both administrative, institutional, and individual taxpayer behavior.

Several previous studies have examined the determinants of tax compliance, including the role of tax administration (Bird & Zolt, 2008; Feld & Frey, 2007), transparency of the tax system (Kirchler, 2007), government effectiveness (Fjeldstad & Semboja, 2001), and tax sanctions (Allingham & Sandmo, 1972). However, research that specifically examines PKB compliance in the context of local government in Indonesia, especially Bandar Lampung City, is still limited.

This study aims to analyze the influence of tax administration (which includes voice and accountability, transparent tax system, and government effectiveness) and tax sanctions on the compliance of motor vehicle taxpayers in Bandar Lampung City. The results of this study are expected to make an empirical contribution to policy makers in formulating strategies to increase tax compliance in the regions.

2. Literature Review

2.1 Taxpayer Compliance

Taxpayer compliance is defined as the willingness of taxpayers to fulfill their tax obligations in accordance with applicable regulations, including reporting, calculating, and paying taxes on time (Kirchler, 2007). In this study, the compliance of motor vehicle taxpayers was measured through four main dimensions, namely the level of tax burden (Tax Level / TL), the tendency to avoid tax (Tax Evasion / TE), the value and distribution of public expenditure (WDPE), and inequality in the tax system (Inequality in Tax System / ITS).

Previous research has shown that taxpayer compliance is influenced by various factors, such as tax knowledge, taxpayer awareness, and tax sanctions. Made Puji Airlangga and I Ketut Jati (2025) found that tax knowledge, tax sanctions, and taxpayer awareness have an effect on taxpayer compliance. In addition, Ni Kadek Surya Adnyani and Anggara (2023) also found that tax sanctions have a significant effect on the compliance of motor vehicle taxpayers.

2.2 Voice and Accountability

Voice and accountability refer to the extent to which people can participate in electing government, gain freedom of speech, and have access to freedom of the press and freedom of association (Kaufmann et al., 2011). In the context of taxation, this concept is related to taxpayers' perception of the quality of democracy, respect for human rights, and the level of trust in government institutions.

The higher the level of government accountability, the higher the level of public compliance in paying taxes. Taxpayers who feel that their voices are heard and consider the government to run democratically tend to be more motivated to fulfill their tax obligations (I. Casquejo, 2025). In addition, increasing public service accountability has also been proven to increase the compliance of motor vehicle taxpayers (Nikmah & Umaimah, 2024).

2.3 Transparency of the Tax System

The transparency of the tax system reflects the extent to which tax regulations are easy to understand, have legal certainty, and are carried out honestly and openly by tax authorities (OECD, 2015). Based on the Theory of Planned Behavior, a clear and fair tax system will form a positive attitude of taxpayers towards tax compliance.

A non-transparent tax system can create uncertainty and reduce public trust in the government. Cruz Romero's research (2024) shows that fiscal transparency helps people better understand the use of public funds. Research by Ardianto and Tjaraka (2025) also found that the transparency of the tax system has a significant effect on taxpayer compliance in Indonesia.

2.4 Government Effectiveness

Government Effectiveness describes the quality of public services, the professionalism of government officials, the quality of policy implementation, and the government's ability to manage state finances effectively and efficiently (Kaufmann et al., 2011). Based on Fiscal Exchange Theory, taxpayers will be more willing to pay taxes if they feel that the government is able to use tax funds optimally for

the benefit of the community.

Taxpayers who see the government successfully implementing development programs and managing state finances well tend to have a higher level of compliance. Research by Katherine Baer, Patricio Barra, and J. C. B. (2025) shows that increased tax administration effectiveness contributes to increased tax revenue and taxpayer compliance.

2.5 Tax Sanctions

Tax sanctions are law enforcement instruments given to taxpayers who do not fulfill their tax obligations, both in the form of administrative sanctions and criminal sanctions (Wenzel, 2004). Based on the Deterrence Theory, taxpayers will consider the possibility of detection and the severity of sanctions before deciding not to comply with tax obligations.

The existence of sanctions is expected to increase the compliance of motor vehicle taxpayers, especially for taxpayers who have experienced tax payment arrears. Research by Fajar Muamar Fanani and Selfiani Selfiani (2025) shows that tax sanctions have a positive effect on motor vehicle taxpayer compliance. Research by Amah et al. (2025) also found that tax sanctions and trust in government institutions can increase taxpayer compliance.

2.6 Hypothesis Development

Based on the Theory of Planned Behavior, Fiscal Exchange Theory, and Deterrence Theory, and supported by the results of previous research, the hypothesis of this research is formulated as follows:

H1: Voice and Accountability (VA) have a positive and significant effect on the compliance of motor vehicle taxpayers in Bandar Lampung City.

H2: Tax System Transparency (TTS) has a positive and significant effect on the compliance of motor vehicle taxpayers in Bandar Lampung City.

H3: Government Effectiveness (GEF) has a positive and significant effect on the compliance of motor vehicle taxpayers in Bandar Lampung City.

H4: Tax Sanctions (TS) have a positive and significant effect on the compliance of motor vehicle taxpayers in the City of Bandar Lampung.

H5: Voice and Accountability (VA), Tax System Transparency (TTS), Government Effectiveness (GEF), and Tax Sanctions (TS) simultaneously have a significant effect on the compliance of motor vehicle taxpayers in Bandar Lampung City.

3. Research Methods (*Times New Roman, font size 10*)

3.1 Object, time and Place

The object of this research is motor vehicle taxpayers who are registered at the Samsat (Sistem Administrasi Manunggal Satu Atap/One-Stop Administration System) office in Bandar Lampung. Specifically, the study targets individual taxpayers who have experienced at least one instance of delinquency in motor vehicle tax (PKB) payment. This group was deliberately selected because taxpayers with a history of tax arrears are considered to represent the compliance challenges most relevant to the research objectives, enabling a more accurate examination of the factors that influence compliance behavior.

This research was conducted in April 2026. The research process encompassed questionnaire distribution, field data collection, and preliminary data processing. The research period was designed to ensure consistency in the contextual conditions experienced by all respondents, so that the data collected reflects a relatively uniform administrative and fiscal environment across the sample.

This research was conducted at the Bandar Lampung Samsat office, located in Bandar Lampung City, Lampung Province. This location was chosen because it serves as the main integrated service center for motor vehicle tax administration in the province, thereby providing direct and efficient access to the target population. Data collection was carried out on-site by the research team, with questionnaires distributed directly to taxpayers visiting the Samsat office during the research period.

3.2 Data Collection Techniques

This research uses primary data collected through structured questionnaires and direct interviews with motor vehicle taxpayers at the SAMSAT Bandar Lampung office, involving a total of 100 respondents. The selected respondents were motor vehicle taxpayers who had experienced delays in motor vehicle tax (PKB) payments. The questionnaire used a five-point Likert scale with the following criteria: Strongly Disagree (SD) = 1, Disagree (D) = 2, Neutral (N) = 3, Agree (A) = 4, and Strongly Agree (SA) = 5.

The dependent variable, taxpayer compliance, was measured through 12 questionnaire items encompassing four dimensions: Tax Burden Level (TL) consisting of 2 items, Tax Evasion Tendency (TE) consisting of 3 items, Worth and Distribution of Public Expenditure (WDPE) consisting of 3 items, and Inequality in the Tax System (ITS) consisting of 4 items. These dimensions measure taxpayers'

perceptions regarding tax fairness, tax evasion behavior, the use of public funds, and equality within the tax system.

The independent variables were measured as follows: Voice and Accountability (VA) was measured through 4 items related to democracy, human rights, freedom of expression, and trust in parliament; Tax System Transparency (TTS) was measured through 4 items related to the clarity of tax regulations, tax certainty, future tax planning, and honesty of the tax system; Government Effectiveness (GEF) was measured through 3 items related to debt management, development programs, and state financial efficiency; and Tax Sanctions (TS) was measured through 3 items related to sanction enforcement, deterrent effects, and humanitarian considerations in the implementation of sanctions.

3.3 Data Analysis Techniques

Data analysis in this research was carried out in stages using quantitative methods. The first stage consisted of classical assumption testing, which included: (1) the normality test using the Jarque-Bera test; (2) the multicollinearity test using the Variance Inflation Factor (VIF); (3) the heteroscedasticity test using the Glejser test; and (4) the autocorrelation test using the Breusch-Godfrey Serial Correlation LM Test.

The second stage involved multiple linear regression analysis to examine the simultaneous and partial effects of the independent variables on the dependent variable. The regression model used in this study is as follows:

$$Y = \alpha + \beta_1 VA + \beta_2 TTS + \beta_3 GEF + \beta_4 TS + \varepsilon$$

Where:

Y = Taxpayer Compliance

α = Constant

β_1 – β_4 = Regression coefficients

VA = Voice and Accountability

TTS = Tax System Transparency

GEF = Government Effectiveness

TS = Tax Sanctions

ε = Error term

Hypothesis testing was conducted using: (1) the F-test (simultaneous test) to examine the joint effect of all independent variables on the dependent variable; and (2) the t-test (partial test) to examine the individual effect of each independent variable on the dependent variable at a 10% significance level ($\alpha = 0.10$). The coefficient of determination (R^2) was used to measure the proportion of variation in the dependent variable explained collectively by the independent variables. All statistical analyses were conducted using Eviews software.

4. Results and Discussion

4.1 Classical Assumption Test

a. Normality Test

The residual normality test was carried out using the Jarque-Bera method. The test results showed a statistical value of Jarque-Bera of 0.170015 with a probability value of 0.918505, which is greater than alpha 10 percent. This shows that the residuals in the research model are normally distributed, so the regression model has met the normality assumption.

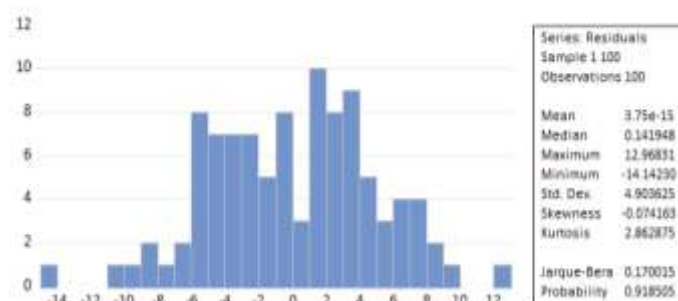


Figure 1. Normality Test Results (Jarque-Bera)

b. Multicollinearity Test

The multicollinearity test uses a centralized Variance Inflation Factor (VIF) value (Centered VIF). The results showed that the Centered VIF value for all independent variables was below 10, namely X1 of 2.2398; X2 by 1.7087; X3 by 1.9292; and X4 by 1.2974. This indicates that there are no serious

multicollinearity problems in the model.

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	12.35386	49.30109	NA
X1	0.048299	33.82001	2.239761
X2	0.036354	30.59287	1.708729
X3	0.059326	19.19602	1.929167
X4	0.089961	60.20963	1.297428

Figure 2. Multicollinearity Test (VIF) Results

c. Heteroscedasticity Test

The heteroscedasticity test was carried out using the Glejser method. The test results showed an F-statistic probability value of 0.1877 and a Chi-Square probability of 0.1838, both of which are greater than the alpha 10 percent. This shows that the research model does not experience heteroscedasticity problems or is homoskedastic.

Heteroskedasticity Test: Glejser			
Null hypothesis: Homoskedasticity			
F-statistic	1.573418	Prob. F(4,95)	0.1877
Obs*R-squared	6.213292	Prob. Chi-Square(4)	0.1838
Scaled explained SS	5.332853	Prob. Chi-Square(4)	0.2548

Figure 3. Heteroscedasticity Test Results (Glejser)

d. Autocorrelation Test

The autocorrelation test was performed using the Breusch-Godfrey Serial Correlation LM Test. The test results showed an F-statistic probability value of 0.5138 and an Obs*R-squared probability of 0.5000, both of which are greater than alpha 10 percent. Based on the results of these tests, it can be concluded that the research model does not experience autocorrelation problems.

Breusch-Godfrey Serial Correlation LM Test:			
Null hypothesis: No serial correlation at up to 1 lag			
F-statistic	0.429643	Prob. F(1,94)	0.5138
Obs*R-squared	0.454987	Prob. Chi-Square(1)	0.5000

Figure 4. Autocorrelation Test Results (Breusch-Godfrey)

4.2 Multiple Linear Regression Estimation Result

After all classical assumptions are met, the results of the OLS regression estimation with the taxpayer compliance dependent variable (Y) are presented as follows:

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	10.13948	3.514805	2.884791	0.0048
X1	0.671136	0.219771	3.053794	0.0029
X2	0.848836	0.190667	4.451929	0.0000
X3	0.439479	0.243569	1.804333	0.0743
X4	0.462900	0.299935	1.543336	0.1261
R-squared	0.605732	Mean dependent var		40.39000
Adjusted R-squared	0.589131	S.D. dependent var		7.809467
S.E. of regression	5.005795	Akaike info criterion		6.107776
Sum squared resid	2380.508	Schwarz criterion		6.238035
Log likelihood	-300.3888	Hannan-Quinn criter.		6.160494
F-statistic	36.48820	Durbin-Watson stat		1.819281
Prob(F-statistic)	0.000000			

Figure 5. OLS Regression Estimation Results

Table 1. OLS Regression Estimation Results

Variabel	Coefficient	Std. Error	t-Statistics	Prob.
Constant (C)	10,1395	3,5148	2,8848	0,0048***
Voice & Accountability (X1)	0,6711	0,2198	3,0538	0,0029***
Transparent Tax System (X2)	0,8488	0,1907	4,4519	0,0000***
Government Effectiveness (X3)	0,4395	0,2436	1,8043	0,0743*

Tax Sanctions (X4)	0,4629	0,2999	1,5433	0,1261
R-squared	0,6057		F-statistics	36,4882
Adj. R-squared	0,5891		Prob(F-stat)	0,0000

Remarks: *** significant at $\alpha = 1\%$; ** significant at $\alpha = 5\%$; * significant at $\alpha = 10\%$

4.3 Discussion

a. The Influence of Voice and Accountability (X1) on Taxpayer Compliance

The voice and accountability variable (X1) showed a positive coefficient of 0.6711 with a probability value of 0.0029, which is below alpha 1 percent. This means that X1 has a positive and significant effect on the compliance of motor vehicle taxpayers in Bandar Lampung City. These results are consistent with the findings of Fjeldstad and Semboja (2001) who stated that public trust in the government and political openness can increase people's willingness to pay taxes. When taxpayers feel that the government is exercising democracy well, respecting civil rights, and lawmakers are working with accountability, they tend to have a more positive perception of tax obligations so compliance increases.

b. The Influence of the Transparent Tax System (X2) on Taxpayer Compliance

The variable of tax system transparency (X2) has the largest positive coefficient among other variables, which is 0.8488, with a very significant probability of 0.0000. This indicates that the ease of understanding of tax rules, legal certainty, and honesty in tax administration are the most dominant factors in encouraging taxpayer compliance in Bandar Lampung City. This finding is in line with Kirchler (2007) who emphasized that the transparency of the tax system builds taxpayer trust so as to encourage voluntary compliance. The easier and more trustworthy the tax system, the higher the taxpayer's compliance.

c. The Effect of Government Effectiveness (X3) on Taxpayer Compliance

The government effectiveness variable (X3) had a positive effect with a coefficient of 0.4395 and a probability of 0.0743, significant at alpha 10 percent. These results show that taxpayers' perceptions of the quality of state financial management, the success of development programs, and government debt management contribute positively to tax compliance. These findings support the argument of Bird and Zolt (2008) that taxpayers are more willing to fulfill their obligations when they believe that the government is able to manage tax revenues effectively and efficiently for the benefit of the community.

d. The Effect of Tax Sanctions (X4) on Taxpayer Compliance

In contrast to the previous three variables, the tax sanction (X4) showed a positive coefficient of 0.4629 but was not statistically significant with a probability of 0.1261 (above alpha 10 percent). These results indicate that in the context of motor vehicle taxpayers in Bandar Lampung City, the existence of sanctions has not been the main determining factor for compliance. This can be explained by the findings of Feld and Frey (2007) that sanctions that rely too much on the deterrence approach can actually erode the intrinsic motivation of taxpayers to comply. Motor vehicle taxpayers at the research site were likely to be motivated more by the factor of trust in the institution than the threat of punishment alone.

The results of this study are in line with the research (Ramadhanty & Setiadi, 2022) which found that tax sanctions also did not have a significant effect on the compliance of motor vehicle taxpayers. The research explained that the implementation of tax sanctions has not been strictly enforced so that many taxpayers are still less afraid of the applicable sanctions.

e. Simultaneous Test (F-statistical)

Simultaneously, the F-statistical value of 36.4882 with a probability of 0.0000 shows that all independent variables together have a significant effect on the compliance of motor vehicle taxpayers. An R-squared value of 0.6057 indicates that about 60.57 percent of the variation in taxpayer compliance can be explained by all four independent variables in the model, while the remaining 39.43 percent is explained by other factors outside the model

5. Conclusion

This study aims to analyze the factors affecting motor vehicle taxpayer compliance in Bandar Lampung City using primary data from 100 respondents who had experienced delays in Motor Vehicle Tax (PKB) payments at the Bandar Lampung SAMSAT Office. Based on the results of multiple linear regression (OLS) estimation at a 10 percent significance level and with all classical assumption tests fulfilled, it was found that Voice and Accountability (X1) and Tax System Transparency (X2) have a positive and significant effect on taxpayer compliance, where X2 is the most dominant variable with a coefficient of 0.8488. Government Effectiveness (X3) also has a positive and significant effect at alpha

10%, while Tax Sanctions (X4) show a positive but statistically insignificant effect, indicating that the threat of sanctions has not yet become a primary determinant of taxpayer compliance at the research site.

Simultaneously, all independent variables have a significant effect on taxpayer compliance, as evidenced by an F-statistic of 36.4882 and an R-squared value of 0.6057, meaning that 60.57 percent of the variation in taxpayer compliance can be explained by the four variables in the model. The policy implications recommended include improving the quality of tax administration through regulatory simplification, strengthening tax system transparency, and enhancing public trust in local governance. Future research is encouraged to expand the sample coverage to other regions in Lampung Province and to consider moderating variables such as tax awareness and ease of access to digital services.

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