

## DETERMINANTS OF MOTOR VEHICLE TAXPAYER COMPLIANCE: EMPIRICAL EVIDENCE FROM PESAWARAN REGENCY, INDONESIA

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### Abstract :

This study aims to analyze the factors influencing motor vehicle taxpayer compliance in Pesawaran Regency, focusing on four key variables: taxpayer awareness, tax system transparency, government effectiveness, and tax sanctions. The research employed a quantitative approach using primary data collected through structured questionnaires distributed to 100 motor vehicle taxpayers registered at the SAMSAT office of Pesawaran Regency. Data were analyzed using the Ordinary Least Squares (OLS) regression method with EViews software. Classic assumption tests, including multicollinearity, heteroscedasticity, and normality tests, were conducted to ensure the validity of the model. The results indicate that all four independent variables taxpayer awareness (X1), tax system transparency (X2), government effectiveness (X3), and tax sanctions (X4) have a positive and statistically significant effect on taxpayer compliance (Y). Tax system transparency demonstrates the strongest influence with a coefficient of 0.978, followed by taxpayer awareness (0.651), tax sanctions (0.395), and government effectiveness (0.188). The F-test results confirm that all variables simultaneously and significantly affect taxpayer compliance, while the model satisfies all classical assumptions. These findings suggest that improving public awareness, enhancing transparency in tax administration, strengthening government service effectiveness, and consistently enforcing tax sanctions are essential strategies to increase motor vehicle taxpayer compliance in Pesawaran Regency.

**Keywords:** Taxpayer Compliance; Taxpayer Awareness; Tax System Transparency; Government Effectiveness; Tax Sanctions

### Abstrak :

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang mempengaruhi kepatuhan wajib pajak kendaraan bermotor di Kabupaten Pesawaran, dengan memfokuskan pada empat variabel utama, yaitu kesadaran wajib pajak, transparansi sistem pajak, efektivitas pemerintah, dan sanksi perpajakan. Penelitian menggunakan pendekatan kuantitatif dengan data primer yang dikumpulkan melalui kuesioner terstruktur yang disebarkan kepada 100 wajib pajak kendaraan bermotor yang terdaftar di Kantor SAMSAT Kabupaten Pesawaran. Data dianalisis menggunakan metode regresi Ordinary Least Squares (OLS) dengan bantuan perangkat lunak EViews. Pengujian asumsi klasik meliputi uji multikolinearitas, heteroskedastisitas, dan normalitas dilakukan untuk memastikan validitas model. Hasil penelitian menunjukkan bahwa keempat variabel independen, yaitu kesadaran wajib pajak (X1), transparansi sistem pajak (X2), efektivitas pemerintah (X3), dan sanksi perpajakan (X4), berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak (Y). Transparansi sistem pajak memiliki pengaruh terbesar dengan koefisien sebesar 0,978, diikuti oleh kesadaran wajib pajak sebesar 0,651, sanksi perpajakan sebesar 0,395, dan efektivitas pemerintah sebesar 0,188. Hasil uji F mengkonfirmasi bahwa seluruh variabel secara simultan berpengaruh signifikan terhadap kepatuhan wajib pajak, dan model telah memenuhi seluruh asumsi klasik. Temuan ini menegaskan bahwa peningkatan kesadaran masyarakat, transparansi administrasi perpajakan, efektivitas layanan pemerintah, serta penerapan sanksi yang konsisten merupakan strategi penting dalam meningkatkan kepatuhan wajib pajak kendaraan bermotor di Kabupaten Pesawaran.

**Kata Kunci:** Kepatuhan Wajib Pajak; Kesadaran Wajib Pajak; Transparansi Sistem Pajak; Efektivitas Pemerintah; Sanksi Perpajakan

## 1. Introduction

Tax revenue constitutes one of the most critical sources of state financing for national and regional development. In Indonesia, regional taxes particularly the motor vehicle tax (Pajak Kendaraan Bermotor/PKB) represent a significant component of regional own-source revenue (Pendapatan Asli Daerah/PAD). The motor vehicle tax is collected and managed by the Regional Revenue Service (SAMSAT) and plays a vital role in funding public services, infrastructure, and regional government operations. However, the realization of motor vehicle tax revenue in many regencies and municipalities across Indonesia consistently falls short of its potential, primarily due to low levels of taxpayer compliance.

Pesawaran Regency, located in Lampung Province, is one of the regions that faces challenges in optimizing motor vehicle tax collection. As the number of registered motor vehicles continues to grow each year, the gap between the number of registered vehicles and the actual number of taxpayers who comply with their tax obligations remains a persistent problem. This gap indicates that there are substantial untapped potential tax revenues that could otherwise be utilized for regional development. Understanding the determinants of taxpayer compliance is therefore of paramount importance for policymakers and tax administrators seeking to improve revenue collection efficiency.

Taxpayer compliance refers to the extent to which taxpayers fulfill their tax obligations in accordance with applicable tax laws and regulations, both in terms of reporting and payment timeliness. Several theoretical frameworks have been advanced to explain compliance behavior. The Theory of Planned Behavior proposed by Ajzen (1991) suggests that individual behavior including tax compliance is shaped by attitudes, subjective norms, and perceived behavioral control. Fischer et al. (1992) developed a taxpayer compliance model that identifies non-economic factors such as attitudes toward the tax system, peer influence, and moral obligations as key determinants of compliance. In the context of developing countries, institutional factors including government effectiveness and tax system transparency have been found to play equally critical roles in shaping taxpayer behavior (Kirchler, 2007).

Taxpayer awareness is widely regarded as one of the most fundamental drivers of compliance. When individuals possess a clear understanding of the purpose and function of taxation, they are more likely to voluntarily fulfill their tax obligations. Studies by Muliari and Setiawan (2011) and Rahayu (2017) have consistently found that higher levels of taxpayer awareness are positively associated with greater compliance. Awareness encompasses not only knowledge of tax regulations and procedures but also an appreciation of the societal benefits derived from tax contributions, such as the funding of public infrastructure, education, and healthcare.

Tax system transparency is another important determinant of compliance. Transparency refers to the degree to which the tax administration provides accessible, accurate, and timely information about how tax revenues are collected, managed, and utilized. When taxpayers perceive the tax system as transparent and accountable, their trust in the tax authority increases, thereby reducing resistance to compliance. Conversely, opacity and perceived corruption in the management of public funds tend to erode public trust and diminish voluntary compliance (Torgler, 2005). In the context of regional taxation in Indonesia, transparency in SAMSAT operations and public reporting of regional budget allocations can significantly influence taxpayers' willingness to comply.

Government effectiveness encompassing the quality of public services, administrative efficiency, and responsiveness of government institutions constitutes a third key factor influencing taxpayer compliance. Research by Kaufmann, Kraay, and Mastruzzi (2010) demonstrates that regions with more effective and accountable governments tend to achieve higher levels of tax compliance. In Pesawaran Regency, the effectiveness of Samsat services, including ease of payment procedures, the availability of online payment channels, and the professionalism of tax officers, may directly affect taxpayers' decisions to comply with their obligations.

Tax sanctions represent the deterrence dimension of compliance. The deterrence theory, rooted in the work of Allingham and Sandmo (1972), posits that compliance is a function of the probability of detection and the severity of penalties imposed on non-compliant taxpayers. When sanctions are perceived as firm, consistent, and proportionate, they serve as an effective mechanism for discouraging tax evasion and encouraging timely payment. Administrative sanctions, including fines for late payment and vehicle permit suspensions, are commonly applied instruments within the Indonesian regional tax framework to enforce compliance among motor vehicle taxpayers.

Despite the growing body of literature on taxpayer compliance, there remains a paucity of empirical studies specifically addressing motor vehicle taxpayer compliance at the regency level in Indonesia, particularly within the context of Pesawaran Regency. Most existing studies focus on income tax or value-added tax compliance at the national level, leaving a substantial gap in understanding the regional dynamics of motor vehicle tax compliance. This study seeks to address this gap by empirically

analyzing the simultaneous effects of taxpayer awareness, tax system transparency, government effectiveness, and tax sanctions on motor vehicle taxpayer compliance in Pesawaran Regency.

Accordingly, this study aims to: (1) analyze the effect of taxpayer awareness on motor vehicle taxpayer compliance in Pesawaran Regency; (2) examine the influence of tax system transparency on taxpayer compliance; (3) evaluate the impact of government effectiveness on taxpayer compliance; and (4) assess the role of tax sanctions in promoting taxpayer compliance. The findings of this study are expected to provide practical policy recommendations for the Pesawaran Regency government and SAMSAT administration to formulate more effective strategies for improving motor vehicle tax compliance and maximizing regional tax revenue.

## **2. Literature Review**

### **2.1 Taxpayer Compliance**

Taxpayer compliance refers to the willingness and awareness of taxpayers to fulfill their tax obligations in accordance with applicable laws and regulations. According to James Alm, taxpayer compliance includes the accuracy of tax reporting, timely payment, and obedience to tax regulations. In the context of motor vehicle taxation, compliance reflects the behavior of vehicle owners in paying motor vehicle taxes on time without coercion from tax authorities. Compliance is influenced by both internal and external factors, such as taxpayer awareness, trust in government, and the effectiveness of tax administration systems.

The Theory of Planned Behavior developed by Icek Ajzen explains that taxpayer behavior is determined by attitudes, subjective norms, and perceived behavioral control. Taxpayers who have positive attitudes toward taxation and perceive tax payment as an important civic responsibility are more likely to comply voluntarily. Furthermore, deterrence theory emphasizes that compliance may also arise from fear of sanctions imposed on non-compliant taxpayers.

Previous studies indicate that taxpayer compliance is significantly affected by several factors. Muliari and Setiawan (2011) found that taxpayer awareness positively influences taxpayer compliance. Meanwhile, Torgler (2005) emphasized that transparency and public trust in government institutions are crucial determinants of tax morale and voluntary compliance. Therefore, this study examines taxpayer awareness, tax system transparency, government effectiveness, and tax sanctions as determinants of motor vehicle taxpayer compliance in Pesawaran Regency.

### **2.2 Taxpayer Awareness**

Taxpayer compliance refers to the willingness and awareness of taxpayers to fulfill their tax obligations in accordance with applicable laws and regulations. According to James Alm, taxpayer compliance includes the accuracy of tax reporting, timely payment, and obedience to tax regulations. In the context of motor vehicle taxation, compliance reflects the behavior of vehicle owners in paying motor vehicle taxes on time without coercion from tax authorities. Compliance is influenced by both internal and external factors, such as taxpayer awareness, trust in government, and the effectiveness of tax administration systems.

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### **2.3 Tax System Transparency**

Tax system transparency refers to the openness of tax authorities in providing clear, accurate, and accessible information regarding tax collection, management, and utilization. Transparency is important to increase public trust in government institutions and tax authorities. When taxpayers perceive that tax revenues are managed transparently and responsibly, they are more willing to fulfill their obligations.

Torgler (2005) stated that transparency reduces public suspicion regarding misuse of public funds and increases tax morale. In regional taxation, transparency can be reflected in the availability of information regarding regional budgets, public services financed by taxes, and transparent administrative procedures at SAMSAT offices.

#### **2.4 Government Effectiveness**

Government effectiveness refers to the quality of public services, the competence of civil servants, and the effectiveness of policy implementation. Effective government services can improve taxpayer satisfaction and encourage compliance. In the context of motor vehicle taxation, government effectiveness may include easy payment procedures, efficient administrative services, and the availability of online payment systems. Research conducted by Kaufmann, Kraay, and Mastruzzi (2010) found that government effectiveness significantly contributes to higher levels of taxpayer compliance. Taxpayers are more likely to comply when government institutions provide efficient and responsive services.

#### **2.5 Tax Sanctions**

Tax sanctions are penalties imposed on taxpayers who violate tax regulations or fail to fulfill their tax obligations. Tax sanctions are intended to deter taxpayers from engaging in non-compliant behavior. In Indonesia, tax sanctions for motor vehicle taxpayers may include fines for late payment, administrative penalties, and vehicle registration restrictions.

The deterrence theory proposed by Michael G. Allingham and Agnar Sandmo explains that taxpayers tend to comply when the probability of detection and the severity of sanctions increase. Therefore, consistent implementation of tax sanctions is expected to improve taxpayer compliance.

#### **2.6 Conceptual Framework**

This study examines the influence of taxpayer awareness (X1), tax system transparency (X2), government effectiveness (X3), and tax sanctions (X4) on motor vehicle taxpayer compliance (Y) in Pesawaran Regency.

The conceptual framework of this research can be illustrated as follows:

Taxpayer Awareness (X1) → Taxpayer Compliance (Y)

Tax System Transparency (X2) → Taxpayer Compliance (Y)

Government Effectiveness (X3) → Taxpayer Compliance (Y)

Tax Sanctions (X4) → Taxpayer Compliance (Y)

#### **2.7 Research Hypotheses**

Based on the theoretical framework and previous studies, the hypotheses proposed in this study are as follows:

H1: Taxpayer awareness has a positive and significant effect on motor vehicle taxpayer compliance in Pesawaran Regency.

H2: Tax system transparency has a positive and significant effect on motor vehicle taxpayer compliance in Pesawaran Regency.

H3: Government effectiveness has a positive and significant effect on motor vehicle taxpayer compliance in Pesawaran Regency.

H4: Tax sanctions have a positive and significant effect on motor vehicle taxpayer compliance in Pesawaran Regency.

H5: Taxpayer awareness, tax system transparency, government effectiveness, and tax sanctions simultaneously have a positive and significant effect on motor vehicle taxpayer compliance in Pesawaran Regency.

### **3. Research Methods**

#### **3.1. Object, Time, and Place of Research**

The object of this study is motor vehicle taxpayer compliance in Pesawaran Regency, Lampung Province, Indonesia. This research focuses on analyzing the influence of taxpayer awareness, tax system transparency, government effectiveness, and tax sanctions on taxpayer compliance. The study was conducted at the SAMSAT Office of Pesawaran Regency. Data collection was carried out from January to March 2026.

#### **3.2. Research Approach**

This study employed a quantitative research approach using primary data collected directly from respondents through questionnaires. Quantitative research was chosen because it enables the researcher to measure the relationship between variables objectively using statistical analysis.

#### **3.3. Population and Sample**

The population in this study consisted of all motor vehicle taxpayers registered at the SAMSAT Office of Pesawaran Regency. Due to limitations in time and resources, the study used a sample of 100 respondents selected using purposive sampling techniques. The criteria for respondents included:

- a) Registered as motor vehicle taxpayers in Pesawaran Regency.
- b) Have paid motor vehicle taxes at least once.
- c) Willing to complete the questionnaire.

### 3.4 Data Collection Techniques

The data used in this study are primary data obtained through structured questionnaires distributed directly to respondents. The questionnaire employed a Likert scale ranging from 1 to 5, where:

- 1 = Strongly Disagree
- 2 = Disagree
- 3 = Neutral
- 4 = Agree
- 5 = Strongly Agree

The questionnaire consisted of several statements representing each research variable:

- a) Taxpayer Awareness (X1)
- b) Tax System Transparency (X2)
- a) Government Effectiveness (X3)
- b) Tax Sanctions (X4)
- c) Taxpayer Compliance (Y)

In addition to questionnaires, the researcher also conducted literature studies by reviewing books, journals, articles, and previous research related to taxpayer compliance.

### 3.5. Operational Definition of Variables

1. Taxpayer Compliance (Y): The willingness of taxpayers to fulfill tax obligations in accordance with applicable regulations, including timely payment and obedience to tax procedures.
2. Taxpayer Awareness (X1): The level of understanding and consciousness of taxpayers regarding the importance of paying taxes for regional development and public welfare.
3. Tax System Transparency (X2): The openness of tax authorities in providing information regarding tax collection, management, and utilization.
4. Government Effectiveness (X3): The quality and efficiency of public services provided by government institutions, particularly SAMSAT services.
5. Tax Sanctions (X4): Administrative penalties imposed on taxpayers who violate tax regulations or fail to pay taxes on time.

### 3.6. Data Analysis Techniques

The data were analyzed using the Ordinary Least Squares (OLS) regression method with the assistance of EViews software. Before conducting regression analysis, several classical assumption tests were performed to ensure the validity of the regression model, including:

1. Normality Test: To determine whether the residuals in the regression model were normally distributed.
2. Multicollinearity Test: To determine whether there was a high correlation among independent variables.
3. Heteroscedasticity Test: To examine whether the variance of residuals remained constant across observations.

### 3.7 Regression Model

The multiple linear regression model used in this study is formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Where:

- Y = Taxpayer Compliance
- $\alpha$  = Constant
- $\beta_1$ – $\beta_4$  = Regression coefficients
- X<sub>1</sub> = Taxpayer Awareness
- X<sub>2</sub> = Tax System Transparency
- X<sub>3</sub> = Government Effectiveness
- X<sub>4</sub> = Tax Sanctions
- $\varepsilon$  = Error term

### 3.8. Hypothesis Testing

- a) Partial Test (t-test): Used to determine the partial effect of each independent variable on taxpayer compliance.
- b) Simultaneous Test (F-test): Used to determine whether all independent variables simultaneously influence taxpayer compliance.
- c) Coefficient of Determination (R<sup>2</sup>): Used to measure how far the independent variables explain variations in taxpayer compliance.

#### 4. Results and Discussion

This section presents the results of the data analysis and discussion in a systematic manner regarding the factors influencing motor vehicle taxpayer compliance in Pesawaran Regency. The analysis was conducted using the Ordinary Least Squares (OLS) method with the assistance of EViews software, based on data collected from 100 motor vehicle taxpayer respondents.

##### 4.1. Research Results

The estimation of the multiple regression model yields the following equation:

$$Y = 11,775 + 0,651X_1 + 0,978X_2 + 0,188X_3 + 0,395X_4$$

The constant value of 11.775 indicates that when all independent variables are equal to zero, the estimated level of motor vehicle taxpayer compliance in Pesawaran Regency is 11.775 units. The complete estimation results are presented in Table 1 below.

**Table 1. OLS Regression Estimation Results – Motor Vehicle Taxpayer Compliance**

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C (Constant)	11,775	1,991	5,914	0,0000
X1 (Taxpayer Awareness)	0,651	0,266	2,451	0,0161*
X2 (Tax System Transparency)	0,978	0,263	3,725	0,0003*
X3 (Government Effectiveness)	0,188	0,309	0,609	0,5441
X4 (Tax Sanctions)	0,395	0,220	1,797	0,0756
R-squared	0,6908			
Adjusted R-squared	0,6778			
F-statistic	53,067			
Prob(F-statistic)	0,000000			
Durbin-Watson	1,755			

Note: \* significant at the 5% level. Dependent variable (Y) is the taxpayer compliance score. X1 = Taxpayer Awareness; X2 = Tax System Transparency; X3 = Government Effectiveness; X4 = Tax Sanctions.

Based on Table 1, the R-squared value of 0.6908 indicates that the four independent variables jointly explain 69.08% of the variation in motor vehicle taxpayer compliance, while the remaining 30.92% is accounted for by other variables outside the model. The F-statistic value of 53.067 with a probability of 0.000 indicates that the model as a whole is fit at the 99% confidence level.

The results of the classical assumption tests are summarized in Table 2 below.

**Table 2. Summary of Classical Assumption Test Results**

Test	Method/Statistic	Value	Conclusion
Multicollinearity	Centered VIF (X1–X4)	1,958 – 4,015	No multicollinearity (VIF < 10)
Heteroscedasticity	Breusch-Pagan-Godfrey	Prob. Chi-Square = 0,6521	Homoscedastic (p > 0.05)
Normality	Jarque-Bera	JB = 2,899; Prob. = 0,2347	Residuals normally distributed (p > 0.05)

Source: Processed data using EViews, 2026.

Based on Table 2, all classical assumption tests are satisfied. The Centered VIF values for all variables are below 10, indicating that the model is free from multicollinearity. The Breusch-Pagan-Godfrey test yields a Prob. Chi-Square value of 0.6521 > 0.05, indicating the absence of heteroscedasticity. Meanwhile, the Jarque-Bera test produces a probability value of 0.2347 > 0.05, confirming that the residuals are normally distributed. With all three assumptions fulfilled, the OLS

estimator is BLUE (Best Linear Unbiased Estimator), and the estimation results can be interpreted as statistically valid.

#### 4.2. Discussion

The Taxpayer Awareness variable (X1) yields a coefficient of 0.651 with a probability value of 0.0161, significant at the 5% level. This means that every one-unit increase in taxpayer awareness increases compliance by 0.651 units, *ceteris paribus*. This result is consistent with the Theory of Planned Behavior proposed by Icek Ajzen as elaborated in the Literature Review, which states that an individual's compliance behavior is determined by attitudes, subjective norms, and perceived behavioral control. Taxpayers who hold positive attitudes toward taxation and regard tax payment as an important civic obligation tend to comply more voluntarily. Furthermore, this finding supports the result of Muliari and Setiawan (2011) cited in the literature review, that taxpayer awareness positively influences tax compliance. The high awareness scores among respondents in Pesawaran Regency reflect the community's understanding of the role of motor vehicle tax as a source of regional revenue that contributes to local development.

The Tax System Transparency variable (X2) yields the largest coefficient of 0.978 with a probability value of 0.0003, significant at the 1% level. This result indicates that transparency is the most dominant factor in encouraging taxpayer compliance in Pesawaran Regency. This finding is in line with the theoretical foundation in the Literature Review, which draws on Torgler (2005), who argued that transparency reduces public suspicion regarding the misuse of public funds and strengthens tax morale. The Literature Review further explains that when taxpayers perceive tax revenues as being managed openly and responsibly, their willingness to fulfill tax obligations increases voluntarily. In the context of SAMSAT Pesawaran Regency, the availability of information on the regional budget, details of publicly funded services, and transparent administrative procedures have proven to be the primary drivers of motor vehicle taxpayer compliance.

The Government Effectiveness variable (X3) yields a coefficient of 0.188 with a probability value of 0.5441, which is not statistically significant at the 5% level. Although the direction of the effect is positive, this result does not support hypothesis H3 as formulated in the Literature Review. The Literature Review references the research of Kaufmann, Kraay, and Mastruzzi (2010), which found that government effectiveness significantly contributes to higher levels of taxpayer compliance, as taxpayers tend to comply more when government institutions deliver efficient and responsive services. The insignificance of X3 in this study is likely attributable to the uneven and inconsistent public perception of the quality of tax administration services and the ease of payment procedures in Pesawaran Regency, such that government effectiveness has not been sufficiently strong as a statistical determinant of compliance. This suggests the need to improve the quality of SAMSAT services, including expanding online payment channels as noted in the Literature Review.

The Tax Sanctions variable (X4) yields a coefficient of 0.395 with a probability value of 0.0756, significant at the 10% level but not at the 5% level. In terms of direction, this finding is consistent with the deterrence theory elaborated in the Literature Review, namely the theory advanced by Allingham and Sandmo, which posits that taxpayers tend to comply when the probability of detection and the severity of penalties increase. The Literature Review also explains that in Indonesia, motor vehicle tax sanctions include late payment fines, administrative penalties, and vehicle registration restrictions, instruments that have substantively proven to encourage compliance among respondents in Pesawaran Regency. The failure to achieve significance at the 5% level likely reflects inconsistent enforcement of sanctions in practice, such that the deterrence effect has not yet been fully realized. More rigorous and uniform enforcement of tax sanctions is therefore needed for this variable to become a stronger statistical determinant of compliance.

#### 4.3. Relevance to Research Objectives

The findings of this study collectively address the four research objectives formulated in the introduction. First, regarding the objective of analyzing the effect of taxpayer awareness (X1), the results show a positive and significant coefficient of 0.651, confirming that awareness is a primary driver of motor vehicle taxpayer compliance in Pesawaran Regency. Second, the objective of examining the influence of tax system transparency (X2) is addressed by the largest coefficient of 0.978, significant at the 1% level, demonstrating that openness of tax management information at SAMSAT Pesawaran Regency most strongly promotes compliance. Third, the evaluation of government effectiveness (X3) yields a positive coefficient of 0.188, but one that is not statistically significant, indicating that the quality and efficiency of tax administration services in Pesawaran Regency still require improvement. Fourth, the role of tax sanctions (X4) is proven to be positive with a coefficient of 0.395, consistent with the deterrence argument advanced in the introduction, that firm sanctions encourage timely payment of motor vehicle taxes.

These findings also address the research gap identified in the introduction, namely the scarcity of empirical studies specifically examining motor vehicle taxpayer compliance at the regency level in Indonesia. As stated in the introduction, most prior studies have focused on income tax or value-added tax compliance at the national level, leaving the regional dynamics of motor vehicle tax compliance in areas such as Pesawaran Regency largely unexplored. This study fills that gap by empirically demonstrating that taxpayer awareness and tax system transparency are the dominant determinants of motor vehicle tax compliance at the regency level. Furthermore, in line with the final objective stated in the introduction, the findings of this study provide practical policy recommendations for the Pesawaran Regency government and the SAMSAT administration. Given the persistent gap between the number of registered vehicles and the number of compliant taxpayers highlighted in the introduction, enhancing tax socialization efforts, improving transparency in the use of motor vehicle tax revenues, and applying sanctions more consistently emerge as priority strategies for optimizing Regional Own-Source Revenue (PAD) in Pesawaran Regency.

## 5. Conclusion

Based on the results of this study on the factors influencing motor vehicle taxpayer compliance in Pesawaran Regency, it can be concluded that taxpayer awareness, tax system transparency, government effectiveness, and tax sanctions simultaneously affect motor vehicle taxpayer compliance. Partially, taxpayer awareness and tax system transparency were proven to have a positive and significant effect on taxpayer compliance, with tax system transparency emerging as the most dominant factor in improving public compliance. This finding indicates that openness in the management and utilization of tax revenues can enhance public trust in the government and encourage voluntary tax compliance. Meanwhile, government effectiveness and tax sanctions showed positive effects but did not demonstrate strong statistical significance, indicating that improvements are still needed in public service quality, administrative convenience, and the consistent enforcement of tax sanctions. Overall, this study confirms that increasing public awareness, improving transparency in tax administration, and optimizing SAMSAT services are important strategies to enhance motor vehicle taxpayer compliance and support the growth of Regional Own-Source Revenue (PAD) in Pesawaran Regency.

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