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THE FACTORS INFLUENCING COMPLIANCE OF MOTOR VEHICLE TAXPAYERS IN SIDOARJO DISTRICT

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ABSTRACT

Indonesia is among the countries that heavily depend on tax revenue to fund government expenditures aimed at improving public welfare. The issue of taxpayer compliance remains a topic of interest. This study seeks to examine and evaluate the factors influencing motor vehicle taxpayer compliance. A quantitative research approach was used, incorporating independent variables such as tax literacy, tax sanctions, perceived tax benefits, and the digitalization of tax payments. The study population consisted of 1,181,547 registered taxpayers at the Sidoarjo Joint Samsat Office, with a sample of 100 individuals selected through accidental sampling. Primary data were collected via questionnaires distributed to respondents who met the research criteria. The data were then analyzed using SmartPLS 4.0 software. Findings revealed that tax literacy and perceived tax benefits do not significantly influence motor vehicle taxpayer compliance, whereas tax sanctions and digitalization of tax payments do. These results may serve as a basis for the Sidoarjo Regency government to implement strategies aimed at enhancing taxpayer compliance.

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INTRODUCTION

Taxes are revenues received by the government from people's deposits for their tax obligations which are used to finance the needs of the state in order to achieve social welfare for the community (Zaikin et al., 2022). Public participation in paying taxes also indirectly helps the state in achieving prosperity and welfare (Ade Harlia et al., 2022). The type of local tax with the highest revenue and tends to increase every year is the type of motor vehicle tax. This is because every year the number of motorized vehicles also increases due to the high needs of the community in mobilizing.

In Sidoarjo Regency, there are still many people who are not compliant with motor vehicle taxes. There were 70,306 vehicles that participated in the bleaching program from July 15, 2024 to August 30, 2024, and the total revenue obtained for 47 days reached Rp45.9 billion (Sansiri, 2025). A total of 56,278 R2 vehicles and 14,028 R4 vehicles participated in the pemutihan program, of which 52,970 two-wheeled vehicles followed the pemutihan scheme for annual and five-year taxes. This figure indicates that in

Sidoarjo there are still many people who have arrears against taxes so they take advantage of this program so that the tax sanctions are waived.

Based on data from one government source (Badan Pusat Statistik Provinsi Jawa Timur, 2024) as of 2023, Sidoarjo is one of the areas with the second highest number of vehicles after Surabaya. A total of 1,623,477 vehicles were recorded as owned by the people of Sidoarjo in 2023 with various types of vehicles. This indicates that the level of demand for motorized vehicles in Sidoarjo is quite high, due to the low level of public transportation facilities in Sidoarjo.. According to (Badan Pusat Statistik Kabupaten Sidoarjo, 2024) by 2024, 1,096,494 of Sidoarjo's total population of more than 2 million had been absorbed into the labor market. In Sidoarjo, each house has more than one family member in the labor force who works in different places. Despite the large number of vehicles, the level of taxpayer compliance in Sidoarjo is not good enough..

In addition, the Sidoarjo district was hit by a crisis of trust in the government as a result of the corruption cases that ensnared three Sidoarjo Regents (Linardi, 2024). For more than 20 years, the Sidoarjo region has seen no significant changes in its facilities and development. It turns out that this is due to the depravity of a government based on dishonesty. This was reinforced by a case in 2024 that ensnared several Sidoarjo district officials for allegedly withholding tax incentives and local levies (Suhendra, 2024). Therefore, public non-compliance in paying taxes is still a problem that is quite troubling for the government. This is evidenced by the number of PKB obligations in arrears in Sidoarjo Regency in 2019-2024.

Table 1. Number of Delinquent Taxpayers

Year	Number of Motor Vehicle Taxpayers	Number of Delinquent Taxpayers	Percentage
2019	1.106.348	178.569	16,14%
2020	1.125.463	245.217	21,79%
2021	1.142.973	188.219	16,47%
2022	1.150.867	198.077	17,21%
2023	1.168.975	220.896	18,90%
2024	1.181.547	181.790	15,39%

Source : Author's Own Data Processed, 2025

In 2021-2024, the trend in the number of delinquent taxpayers tends to fluctuate every year, so it cannot be ascertained if Sidoarjo Regency has succeeded in obtaining maximum PKB revenue or indirectly indicates uncertainty regarding taxpayer compliance every year. Therefore, factors that are considered to influence compliance in paying taxes will not always have an effect. In addition, the existence of public distrust of the government can also have an influence on the decline in disobedient attitudes in carrying out fiscal obligations.

According to Ramadhan, 2022 and Widyasari & Wijaya, 2024 the existence of non-compliance is due to the influence of various things such as the level of tax literacy / tax knowledge, tax benefits, tax sanctions, and the ease of paying taxes both offline and online. According to attribution theory, people usually look for reasons or explanations for an action or event, which can come from external (such as circumstances or environment) or internal (such as attitude or character) aspects. Literacy that can support and shape a person's attitudes and actions in complying with tax regulations is considered part of the internal factors that come from within the individual. There are several studies that support the development of hypotheses in this study, namely (Nitasari et al., 2023) (Marsilla & Fauzihardani, 2023) (Zaikin et al., 2022) stated that the component that influences a person to carry out his obligations obediently and obediently is tax knowledge.

The existence of strict tax sanctions, individuals tend to consider the consequences of their actions more and strive to comply with applicable provisions in order to avoid penalties or losses that can arise from non-compliance. Therefore, based on the theory used in this research, tax sanctions are considered an external factor that can influence a person's actions because they provide fear if they commit a violation. There are several studies that support this statement, (Imtiyazari et al., 2023)

(Anggraini & Pravitasari, 2022) and (Herlina, 2020) shows that most individuals feel that the existence of policies regarding tax violations greatly affects their compliance in paying taxes.

Similarly, with the next variable, which is associated with attribution theory as the foundation of this study, another external factor that is considered to affect a person's level of compliance is tax benefits. When individuals perceive tangible benefits from taxes, such as infrastructure development, public facilities, and improved public services, they tend to be more motivated to comply. There is research that can support the development of this hypothesis, namely (Amri et al., 2024) (Latief et al., 2020) which states that compliant actions in the tax context are caused by the perception of tax benefits received by the community.

In addition, there are other factors that are considered to influence individual actions to comply with taxes. One of the external variables that may have an impact on taxpayer compliance is the digitalization of tax payments. There is research from (Leo & Alimuddin, 2023) (Pratiwi & Sofya, 2023) and (Sitorus & Purba, 2024) that the tax payment digitization program has simplified the administrative process to be faster and does not require taxpayers to come to the tax payment counter as usual, so that many people are currently switching to using this digital system, and indirectly affect the level of community compliance to comply with applicable tax regulations.

The novelty of this research lies in the selection of research locations, because Sidoarjo is a controversial area with cases of local government corruption that continues to cause a crisis of confidence in the government, areas with minimal public transportation, industrial areas with a fairly dense population, and the level of ownership of a large number of motorized vehicles but the number of tax non-compliance in Sidoarjo is still relatively high.

The purpose of this research is to test and analyze the effect of tax literacy, tax sanctions, tax benefits, and digitalization of tax payments on PKB mandatory compliance. This research is expected to be useful as an academic reference in tax accounting studies, especially related to increasing local revenue from taxes for the welfare of the community. In addition, it can also be used as a reference for future studies that discuss the factors that influence tax compliance.

METHOD

The quantitative method was chosen for this research because it focuses on applying appropriate statistical procedures to analyze data based on numbers. The research object used is Sidoarjo Regency residents who are obliged to pay taxes in the Sidoarjo Regency area. Based on the Slovin formula, a sample of 100 people was selected from the research population of 1,181,547. The sampling strategy used was accidental sampling. More than 100 people are targeted in distributing questionnaires, so it is hoped that the data that will be obtained will meet the minimum sample size used in this research. Furthermore, the recapitulation of respondents' answers will be processed using a tool, namely SmartPLS 4.0. The analysis technique uses SmartPLS 4.0 through several stages, namely outer model and inner model and hypothesis testing.

RESULTS AND DISCUSSION

A total of 100 people were selected to fill out the questionnaire as part of the primary data collection in this study, which will later be analyzed to obtain accurate conclusions. As explained earlier, the respondents are Sidoarjo residents who have the obligation to pay PKB in the region. Respondents' identities were grouped into three main characteristic categories, namely gender, vehicle type and length of vehicle ownership. Based on gender, there were 28 male respondents and 72 female respondents, with the majority of respondents being female. In terms of vehicle type, 91 respondents owned two-wheeled vehicles, while 9 respondents owned four-wheeled vehicles. As for the length of vehicle ownership, 36 respondents have owned vehicles for less than five years, 58 respondents have owned vehicles between five and ten years, and 8 respondents have owned vehicles for more than

ten years. The division of characteristics aims to be able to represent well the identity of respondents and be used as a basis for analyzing the determinants that influence obedience behavior to pay taxes. **Measurement Model (Outer Model)**

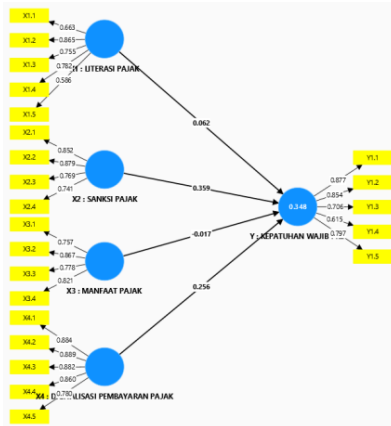


Figure 1. Outer Model

Source : Author's Own Data Processed, 2025

In Figure 1, there are three indicators that have a value of <0.70 so that it needs to be eliminated so that the data used has a validity value of > 0.70 and is suitable for further processing. The tax literacy variable has two indicators that do not meet the standard, namely indicator X1.1, which has a value of 0.663, and X1.5, which has a value of 0.586. In addition, one indicator in the dependent variable, Y1.4, which has a value of 0.615 needs to be eliminated.

Validity Test

The validity test itself will be divided into two, namely using convergent validity seen through the loading factors value which must exceed 0.70 and the acquisition of the AVE value which must exceed 0.50 so that it is considered to have good convergent validity quality. On the other hand, the validity test is also seen from the results of the discriminant validity test through the cross loading value.

Table 2. Convergent Validity

	X1	X2	X3	X4	Y
X1.2	0.888				
X1.3	0.822				
X1.4	0.831				
X2.1		0.856			
X2.2		0.880			
X2.3		0.766			
X2.4		0.737			
X3.1			0.757		
X3.2			0.865		
X3.3			0.779		
X3.4			0.821		
X4.1				0.885	

X4.2	0.891	
X4.3	0.883	
X4.4	0.861	
X4.5	0.773	
Y1.1		0.891
Y1.2		0.859
Y1.3		0.710
Y1.5		0.793

Source : Author's Own Data Processed, 2025

Table 3. Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
X1 : Tax Literacy	0.718
X2 : Tax Sanctions	0.659
X3 : Tax Benefits	0.651
X4 : Digitalization of Tax Payment	0.739
Y : Motor Vehicle Taxpayer Compliance	0.667

Source : Author's Own Data Processed, 2025

Table 4. Discriminant Validity

	X1	X2	X3	X4	Y
Tax Literacy	0.847				
Tax Sanctions	0.685	0.812			
Tax Benefits	0.422	0.570	0.807		
Digitalization of Tax Payment	0.485	0.616	0.366	0.860	
Motor Vehicle Taxpayer Compliance	0.401	0.557	0.296	0.525	0.816

Source : Author's Own Data Processed, 2025

Based on table 2, the convergent validity value shows a number above 0.70, besides that in testing the validity value, it is also seen in the average variance extracted (AVE) number presented in table 3 with a value that has met the criteria, which is > 0.50. Table 4 shows discriminant validity, where validity can be seen from the cross loading value which is the value of the indicator's relationship with each construct. Indicators of one construct must have a higher cross loading value than the same indicators on other constructs. This is in accordance with the discriminant validity value in table 4, so the indicators in this study are considered valid.

Reliability Test

This test has the aim of evaluating the level of consistency of the measuring instrument, which will characterize the accuracy, consistency, and precision of the tool. There are two techniques used for reliability testing, namely Cronbach's alpha and composite reliability. If the Cronbach's alpha and composite reliability values are higher than 0.70, the data can be considered to have passed the reliability test.

Table 5. Reliability Test

	Cronbach's Alpha	Composite Reliability
X1 : Tax Literacy	0.806	0.884
X2 : Tax Sanctions	0.831	0.885
X3 : Tax Benefits	0.822	0.882
X4 : Digitalization of Tax Payment	0.911	0.934

Y : Motor Vehicle Taxpayer Compliance	0.834	0.888
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Source : Author's Own Data Processed, 2025

Based on the data presented in table 5, the value for conbrach's alpha is included in the standard criteria to be considered as reliable data, which is above 0.70 where X1 is worth 0.806, X2 is worth 0.831, X3 is worth 0.822, X4 is worth 0.911, and Y is worth 0.834. On the other hand, testing the reliability of a data can also be seen through the composite reliability value, where the data in this study has a value that meets the criteria with X1 = 0.884, X2 = 0.885, X3 = 0.882, X4 = 0.934, and finally Y with a value of 0.888.

Coefficient of Determination

The value known as the coefficient of determination shows how much impact the independent variable has on the dependent variable at the same time. If the correlation is between 0 to 0.49, then the correlation is considered weak, 0.50 is considered moderate, 0.50-0.59 is considered strong, and 1.00 is considered perfect.

Table 6. Determination Coefficient

	R-square	R-square adjusted
Y : Motor Vehicle Taxpayer Compliance	0.365	0.338

Source : Author's Own Data Processed, 2025

The value presented in table 6 regarding the coefficient of determination shows that the dependent variable in this research can be explained by 36.5% by the independent variables used. This figure is considered a weak correlation because, as we know, there are many variables that can explain variable Y in this research. Therefore, 63.5% of variable Y is explained by other factors not used in this research.

Hypothesis Test

The probability value determines the requirements for hypothesis testing, it is explained that if a test produces a p-value <0.05, then H0 is rejected and Ha is considered significant, which indicates that there is an influence of variable X on Y. Conversely, H0 is accepted and Ha is not significant if the p-value produces a number >0.05, which indicates that variable Y is not influenced by the presence of variable X. In addition, if the t-statistic value exceeds 1.96, it is considered qualified.

Table 2. Hypothesis Test

	T Statistics	P Values	Result
X1 -> Y	0.031	0.976	Rejected
X2 -> Y	2.444	0.015	Accepted
X3 -> Y	0.365	0.715	Rejected
X4 -> Y	2.390	0.017	Accepted

Source : Author's Own Data Processed, 2025

Only two of the four independent variables (X) have an effect on the dependent variable, namely PKB mandatory compliance (Y). Based on the results of hypothesis testing with a t-statistic value > 1.96 and a p-value of 0.015 and 0.017, respectively, the two variables, namely tax sanctions (X2) and digitalization of tax payments (X4), are considered to have an influence on variable Y, namely PKB mandatory compliance. However, because the t-statistic value < 1.96 and the p-value is quite high, the variables of tax literacy (X1) and tax benefits (X3) have no effect.

DISCUSSION

In theory, tax literacy should affect the level of taxpayer compliance. However, the results in this research show different findings, where the first hypothesis is not proven or rejected. In other words, people may have obtained sufficient information about motor vehicle taxes, but this does not necessarily mean that it affects the level of public compliance in paying taxes. According to the findings

stated in the study by (Nugrahani & Suryaningrum, 2023) also explained that the existence of public understanding of their obligations related to taxes does not necessarily produce findings with the assumption that the level of understanding will affect tax compliance behavior, but rather produces the opposite findings, namely the absence of influence from tax understanding on one's obedience in paying taxes.

Meanwhile, other results present a figure that explains that variable X2 has a relationship or relationship to individual actions to comply with taxes because the application of clear and firm penalties or fines can motivate compliance with established tax rules. Through policies regarding fines for taxpayers who are late in paying annual taxes, it will indirectly provide fear to taxpayers because it is clear that tax sanctions will harm them. Research with similar results has also been conducted by (Imtiyazari et al., 2023) which explains the existence of rules or policies in dealing with and preventing violations or public non-compliance in paying taxes has proven to have an influence in increasing a person's obedience to carry out his obligations properly and disciplined.

Given that taxes are used to pay for public services, infrastructure development and other programs that improve people's welfare, tax utilization should be one of the main motivations for taxpayers to carry out their tax obligations. However, in the case of Sidoarjo, although taxpayers understand that their taxes are used for these purposes, many do not feel that they get comparable benefits. Suboptimal development, inequality in the provision of facilities and high levels of corruption have led to perceptions that the taxes they pay are not being used properly and fairly. Based on the results of data processing, it was found that tax benefits did not have an influence on variable Y in this study. This is different from the research submitted by (Amri et al., 2024) that tax compliance is influenced by the level of benefits felt by the community for the management of tax funds.

Digitalization of tax payments has been shown to have a positive influence on taxpayer compliance, as a more accessible and efficient tax payment system increases the comfort and convenience for taxpayers to fulfill their obligations. With digital platforms, such as online applications or websites that allow tax payments to be made anytime and anywhere, taxpayers no longer have to spend time or effort to visit the tax office in person. This digitization also allows the payment process to be more transparent, minimizes administrative errors, and provides valid proof of payment automatically, which helps taxpayers to be more disciplined and timely in paying taxes. According to the findings in research by (Leo & Alimuddin, 2023) also provides the same results, namely tax compliance is influenced by the digital tax payment system because it provides convenience and flexibility for its users.

CONCLUSION

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The results of this research indicate that the level of tax literacy and taxpayers' views on the benefits of taxes do not significantly affect their compliance in paying motor vehicle taxes. In contrast, the application of tax sanctions and digitalization in the tax payment process are proven to have an influence on compliance. This study uses a data collection method through a questionnaire with accidental sampling technique, so that the data obtained only represents the views of taxpayers registered at the SAMSAT Sidoarjo Joint Office as a sample. Therefore, future research is expected to expand the research location and absorb more respondents as the sample used so that the findings of the research can be generalized more broadly, as well as consider replacing or adding other variables so that the study becomes richer and more interesting.

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