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The Influence of Tax Socialization As A Catalyst In Enhancing Motor Vehicle Taxpayer Compliance: An Empirical Study At SAMSAT Serpong In South Tangerang

Hidayah Surya Masta^{1*}, Litdia²

¹Universitas Muhammadiyah Jakarta, Tangerang, Indonesia, email. hidayah.suryamasta@gmail.com

²Universitas Muhammadiyah Jakarta, Tangerang, Indonesia, email. litdia@umj.ac.id

*Corresponding Author: hidayah.suryamasta@gmail.com

Abstract: This study aims to examine the influence of tax knowledge, taxpayer awareness, and the tax amnesty program on motor vehicle taxpayer compliance, with tax socialization as a moderating variable. The research method used is a quantitative approach utilizing primary data collected through the distribution of questionnaires to taxpayers. This study applies accidental sampling within the probability sampling method, with a total sample of 100 registered taxpayers at the SAMSAT Serpong, determined using the slovin formula. The data were processed using SmartPLS 4 software. The results of this study indicate that tax knowledge, taxpayer awareness, and tax socialization have a positive and significant effect on motor vehicle taxpayer compliance, while the tax amnesty program has a negative effect. Tax socialization strengthens the influence of tax knowledge and taxpayer awareness on motor vehicle taxpayer compliance, but weakens the influence of the tax amnesty program on motor vehicle taxpayer compliance.

Keyword: Tax Knowledge, Taxpayer Awareness, Tax Amnesty Program, Tax Socialization, Motor Vehicle Taxpayer Compliance.

INTRODUCTION

Tax compliance refers to an individual's behavior in adhering to all applicable tax regulations. A compliant taxpayer is one who obeys, fulfills, and carries out their tax obligations in accordance with the provisions stipulated in tax laws and regulations. According to (Floriantina & Nugroho, 2021), a lack of taxpayer compliance can harm the state because national revenue depends on various sources, including taxes, non-tax revenues, and grants. Considering that taxes are the primary contributor to state income, a low level of taxpayer compliance can significantly reduce government revenue, potentially leading to financial losses for the country. In fulfilling tax compliance, every Indonesian citizen has tax obligations governed by the 1945 Constitution Article 23A, which states that "Taxes and other compulsory levies for the needs of the state shall be regulated by law." This provision affirms that taxes are compulsory contributions that must be paid by every resident of the country, thereby placing

responsibility on each taxpayer to fulfill their tax obligations. Taxes collected by the government are used to finance various national needs and support the country's development.

Based on the collecting authority, taxes are divided into two types: central taxes and regional taxes. Central taxes are managed by the central government and are used to support the national budget (APBN). Meanwhile, regional taxes are tax obligations imposed on individuals or entities within a specific area, which are mandatory in nature in accordance with legal provisions, and are intended to improve public welfare (Arini et al., 2023). Regional tax is one type of tax levied by local governments to finance regional expenditures and development. Within the sources of Regional Original Revenue (Pendapatan Asli Daerah or PAD), Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB) are types of regional taxes with significant potential to support development at the provincial level. As stipulated in Law Number 28 of 2009 Article 1 Paragraphs 12 and 13 concerning Regional Taxes and Regional Levies (PDRD), Motor Vehicle Tax (PKB) is a tax imposed on the ownership or control of motor vehicles by individuals or legal entities. Motor Vehicle Tax (PKB) has significant potential as a source of regional revenue. This is due to the increasing public demand for transportation as a primary need, serving as a means to facilitate travel to destinations quickly and efficiently. A high level of mobility naturally drives greater public demand for motor vehicles as essential tools to support daily activities.

The phenomenon of increasing motor vehicle volume each year presents a significant opportunity for motor vehicle tax (PKB) revenue. According to (Rismayanti, 2021), the rise in public purchasing power for motor vehicle ownership leads to an increase in the number of motor vehicle taxpayers. This increase in purchasing power positively impacts the government, as a higher rate of vehicle ownership contributes to greater regional revenue. In this context, the Regional Revenue Agency (BAPENDA), as the institution responsible for managing regional income, through the One-Stop Administration System (SAMSAT) unit, is in charge of collecting motor vehicle taxes and serving vehicle owners in fulfilling their tax payment obligations.

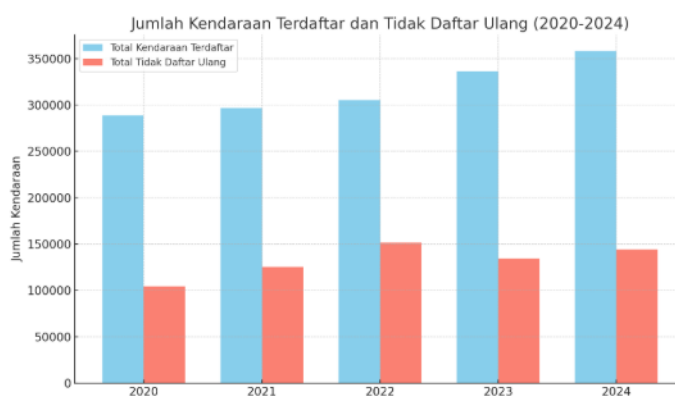


Figure 1. Total registered and non-registered vehicles

Source: internal data UPT Samsat Serpong

The data on the number of registered vehicles from 2020 to 2024 shows a consistent upward trend. This diagram illustrates that although the number of registered vehicles increases each year, the number of vehicles that fail to re-register also remains significant and tends to rise, with a notable peak in 2022 when 151,610 vehicles did not complete the re-registration process. This indicates the importance of raising awareness and improving taxpayer compliance regarding their vehicle re-registration obligations.

The Theory of Planned Behavior explains the relationship between a person's attitude and behavior in understanding what underlies an individual's decision to act or engage in planned behavior. According to Icek Ajzen (1985), the Theory of Planned Behavior is a theory

related to human action, which is influenced by intention. Intention itself is shaped by three main factors that determine an individual's behavior: behavioral beliefs, normative beliefs, and control beliefs. The Theory of Planned Behavior is relevant in explaining the various factors that influence taxpayer compliance in fulfilling their tax obligations.

The Influence of Tax Knowledge on the Compliance of Motor Vehicle Taxpayers

Tax knowledge is a fundamental understanding that taxpayers need to have regarding proper and accurate tax regulations and procedures. Having good tax knowledge can influence taxpayers' actions and decisions in fulfilling their tax rights and obligations (Putri & Hidayat, 2023). If taxpayers lack knowledge about taxation, they will tend to be reluctant to pay taxes. However, if the taxpayer has a good understanding of tax knowledge, they will be more aware of the importance of paying taxes and the benefits that can be gained from such compliance. The increasing level of tax knowledge can encourage taxpayers to comply with their tax payment obligations. According to (Ardiyanti & Supadmi, 2020) and (Marpaung et al., 2023) tax knowledge has a positive effect on the compliance of motor vehicle taxpayers.

H1: Tax knowledge has a positive effect on the compliance of motor vehicle taxpayers

The Influence of Taxpayer Awareness on the Compliance of Motor Vehicle Taxpayers

Taxpayer awareness is a condition in which taxpayers are able to know, understand, and comply with applicable tax regulations, as well as have the commitment and intention to voluntarily fulfill their tax obligations without coercion or pressure from others. Taxpayer awareness includes understanding their rights and obligations, which is obtained through a good comprehension of tax information (Dhiu Karolina & Handayani, 2023). The higher the taxpayer awareness, the better the understanding in carrying out tax obligations, which will positively impact the increase in taxpayer compliance in paying motor vehicle taxes. According to (Ramadhany & Suryati, 2023), (Widyanti & Retnani, 2020) and (Haninun & Lourent, 2022), taxpayer awareness has a positive impact on influencing the compliance of motor vehicle taxpayers.

H2: Taxpayer awareness has a positive effect on the compliance of motor vehicle taxpayers.

The Influence of the Tax Amnesty Program on the Compliance of Motor Vehicle Taxpayers

The tax amnesty program is a policy implemented by the government to reorganize the compliance of taxpayers who have long neglected their obligation to pay motor vehicle taxes. This policy provides relief to taxpayers by waiving late payment penalties for a certain period of time in order to increase awareness and compliance with tax obligations (Ferry & Sri, 2020). Taxpayers who take advantage of the tax amnesty program as a means of settling their tax obligations will naturally experience an increase in their level of compliance. According to (Puspitasari et al., 2022) and (Karimah & Faisol, 2023), the program has shown a positive impact, as it contributes to improving taxpayer compliance. This is because the public feels supported by the tax amnesty program, which helps ease the burden of settling outstanding tax liabilities.

H3: The tax amnesty program has a positive effect on the compliance of motor vehicle taxpayers.

The Influence of Taxation Socialization on the Compliance of Motor Vehicle Taxpayers

Taxation socialization is one of the efforts carried out by the authorities to provide knowledge to taxpayers so that they become informed about taxation matters, including both regulations and proper procedures. This socialization is conducted to enhance taxpayers' understanding of the function of paying motor vehicle taxes, as well as the applicable rules and

procedures. In this context, the government plays a role in successfully conveying the importance of paying motor vehicle taxes, thereby contributing to an increase in taxpayer compliance in fulfilling their motor vehicle tax obligations. According to (Oktaviani Bayu Putri et al., 2020) and (Rosy Septiani Pratama et al., 2020), taxation socialization has a positive impact on the compliance of motor vehicle taxpayers.

H4: Taxation socialization has a positive effect on individual taxpayer compliance with motor vehicle taxes.

The Influence of Taxation Socialization in Moderating the Effect of Tax Knowledge on the Compliance of Motor Vehicle Taxpayers

Taxation socialization can enhance taxpayers knowledge in fulfilling their tax payment obligations. A certain level of tax knowledge can influence whether taxpayers comply with the rules in meeting their tax responsibilities. With taxation socialization, it is expected that the public's understanding of the benefits of paying taxes will increase, serving as a motivation to be more obedient and compliant in fulfilling tax obligations. According to (Dewi & Supadmi, 2021) and (Ardiyanti & Supadmi, 2020), taxation socialization can strengthen the relationship between tax knowledge and the improvement of motor vehicle taxpayer compliance.

H5: Taxation socialization strengthens the influence of tax knowledge on the compliance of motor vehicle taxpayers.

The Influence of Taxation Socialization in Moderating the Effect of Taxpayer Awareness on the Compliance of Motor Vehicle Taxpayers

Taxation socialization plays a vital role in assisting taxpayers in fulfilling their tax obligations. Taxpayer awareness can be more effectively optimized when the government actively conducts socialization efforts. Through these initiatives, taxpayers can gain understanding, information, and guidance that support the enhancement of their awareness regarding tax responsibilities (Rismayanti, 2021). Given the current ease of access to tax information, socialization can be carried out both directly and through electronic media. With taxation socialization, it is expected that taxpayer awareness will increase. The more intensively taxation socialization is conducted, the higher the level of taxpayer awareness will become. According to (Ayuni et al., 2024) and (Febrilianingrum & Munari, 2024) taxation socialization is capable of strengthening the influence of taxpayer awareness in improving motor vehicle taxpayer compliance.

H6: Taxation socialization strengthens the influence of taxpayer awareness on the compliance of motor vehicle taxpayers.

The Influence of Taxation Socialization in Moderating the Effect of the Tax Amnesty Program on the Compliance of Motor Vehicle Taxpayers

Education through tax socialization aimed at taxpayers regarding the motor vehicle tax amnesty program plays an important role in increasing public awareness of their tax payment obligations and providing information about the tax amnesty program that taxpayers can use to settle their tax liabilities. The motor vehicle tax amnesty program organized by the government is a policy that eliminates administrative sanctions related to motor vehicle taxes arising from late tax payments (Puspitasari et al., 2022). According to (Ammy, 2022) and (widajantie & Anwar, 2020) taxation socialization has a positive impact on the tax amnesty program in improving the compliance of motor vehicle taxpayers.

H7: Taxation socialization strengthens the influence of the tax amnesty program on the compliance of motor vehicle taxpayers.

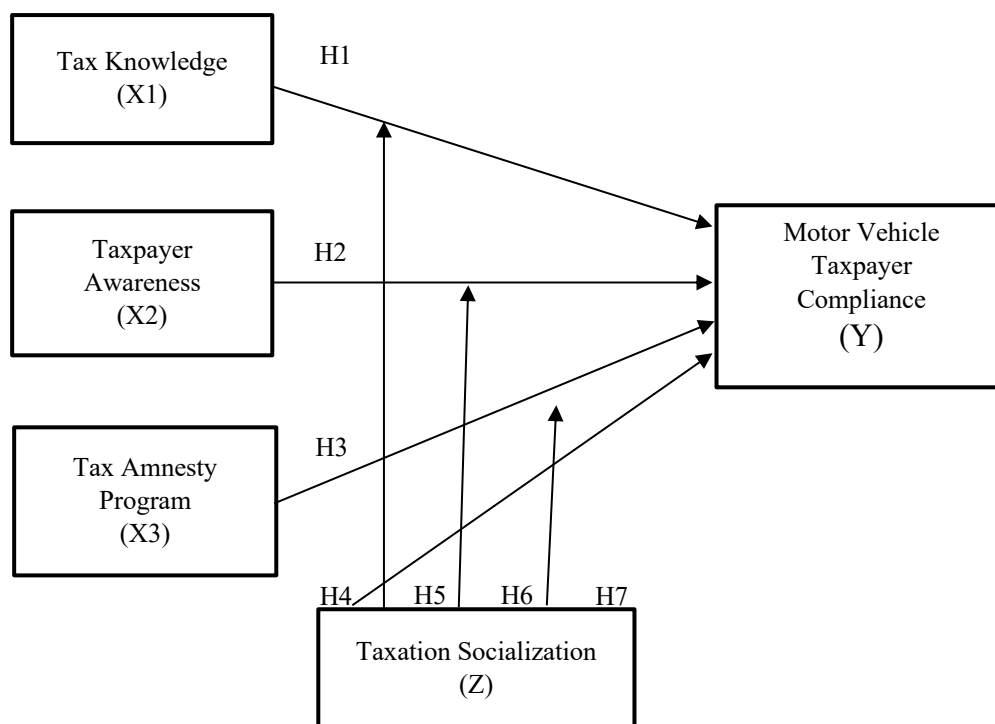


Figure 2. Framework

METHOD

This study employs a quantitative approach aimed at analyzing the influence of tax knowledge, taxpayer awareness, and tax amnesty programs on motor vehicle taxpayer compliance, as well as the role of tax socialization as a moderating variable. Data were collected through the distribution of questionnaires to taxpayers at SAMSAT Serpong South Tangerang, using a non-probability sampling technique with an accidental sampling method.

The data analysis technique uses Structural Equation Modeling (SEM) based on Partial Least Squares (PLS) with the help of SmartPLS 4.1 software. The outer model test is carried out to measure the validity and reliability of the construct, while the inner model test is used to test the relationship between variables and test the hypothesis. This study ensures data quality through convergent validity, discriminant validity, average variance extracted (AVE), composite reliability, and Cronbach’s Alpha tests.

RESULTS AND DISCUSSION

Validity Test of Research Instruments

The results of the data collection process using a questionnaire obtained 100 respondents. Before proceeding with further data processing, the suitability or validity of the questionnaire was examined. This study uses the SEM-PLS tool to perform a validity test. The validity test results are considered valid if the value is greater than 0.7, there are several indicators did not reach a value greater than > 0.7.

Tabel. 1 Result of Tax Knowledge (X1)

Kode Item	Nilai Outer Loading		Rule of thumb	Keterangan
PP1	0,738	>	0,7	VALID
PP2	0,718	>	0,7	VALID
PP3	0,749	>	0,7	VALID
PP4	0,778	>	0,7	VALID
PP5	0,791	>	0,7	VALID
PP6	0,774	>	0,7	VALID

PP7	0,747	>	0,7	VALID
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Source: Smart PLS output version 4, 2025

Tabel. 2 Result of Taxpayer Awareness (X2)

Kode Item	Nilai Outer Loading		Rule of thumb	Keterangan
KP1	0,708	>	0,7	VALID
KP2	0,711	>	0,7	VALID
KP3	0,720	>	0,7	VALID
KP4	0,756	>	0,7	VALID
KP5	0,849	>	0,7	VALID
KP6	0,744	>	0,7	VALID

Source: Smart PLS output version 4, 2025

Tabel. 3 Result of Tax Amnesty Program (X3)

Kode Item	Nilai Outer Loading		Rule of thumb	Keterangan
PPP1	0,770	>	0,7	VALID
PPP2	0,719	>	0,7	VALID
PPP3	0,727	>	0,7	VALID
PPP4	0,769	>	0,7	VALID
PPP5	0,853	>	0,7	VALID
PPP6	0,721	>	0,7	VALID
PPP7	0,838	>	0,7	VALID

Source: Smart PLS output version 4, 2025

Tabel. 4 Result of Motor Vehicle Taxpayer Compliance (Y)

Kode Item	Nilai Outer Loading		Rule of thumb	Keterangan
KWP1	0,786	>	0,7	VALID
KWP2	0,795	>	0,7	VALID
KWP3	0,798	>	0,7	VALID
KWP4	0,821	>	0,7	VALID
KWP5	0,826	>	0,7	VALID
KWP6	0,774	>	0,7	VALID
KWP7	0,764	>	0,7	VALID

Source: Smart PLS output version 4, 2025

Tabel. 5 Result of Taxation Socialization (Z)

Kode Item	Nilai Outer Loading		Rule of thumb	Keterangan
SP1	0,752	>	0,7	VALID
SP2	0,825	>	0,7	VALID
SP3	0,838	>	0,7	VALID
SP4	0,823	>	0,7	VALID
SP5	0,801	>	0,7	VALID
SP6	0,772	>	0,7	VALID

Source: Smart PLS output version 4, 2025

Reliability Test of Research Instruments

A construct is considered to have strong reliability if the Cronbach's alpha value is greater than 0.60 for all constructs, while a composite reliability value greater than 0.70 indicates high reliability.

Tabel. 6 Reliability Test Results

Variabel	Cronbach's Alpha	Composite Reliability	Keterangan
Tax Knowledge	0,876	0,904	Reliabel
Taxpayer Awareness	0,851	0,884	Reliabel
Tax Amnesty Program	0,899	0,912	Reliabel
Motor Vehicle Taxpayer Compliance	0,904	0,923	Reliabel
Taxation Socialization	0,890	0,916	Reliabel

Source: Smart PLS output version 4, 2025

Tabel. 7 Result of Average Variance Extraced (AVE)

Variabel	Average Variance Extraced (AVE)
Tax Knowledge	0,573
Taxpayer Awareness	0,562
Tax Amnesty Program	0,597
Motor Vehicle Taxpayer Compliance	0,632
Taxation Socialization	0,644

Source: Smart PLS output version 4, 2025

Coefficient Determination (R²)

The R Square value, which is a goodness-fit test of the model, is used to measure the structural model. This study shows that the independent variables in the study can affect 53,1%, with 46,9% influenced by variables outside the study or other factors not studied. The results show an R-Square value of 0.531.

Tabel. 8 Result of R-Square

	R-square	R-square adjusted
Motor Vehicle Taxpayer Compliance	0,531	0,496

Source: Smart PLS output version 4, 2025

Evaluation of Measurement Model (Outer Model)

In this study, convergent validity testing was carried out in two stages. The loading factor value and the EVA (Everage Variance Extraced) value are the components. The purpose of the convergent validity measurement evaluation stage is to ensure the validity of the relationship between the construct and the indicator to the underlying variables. The loading factor value in this study shows a strong correlation between the indicator and its latent variable. The results of data processing show that the loading factor is > 0.70 for confirmatory research, and more than > 0.60 for exploratory research. All indicators are valid and can measure the variables they form. To show that latent variables may have significant indicator variations, the next testing stage, Average Variance Extraced (AVE), is carried out. If the resulting AVE value must be > 0.50

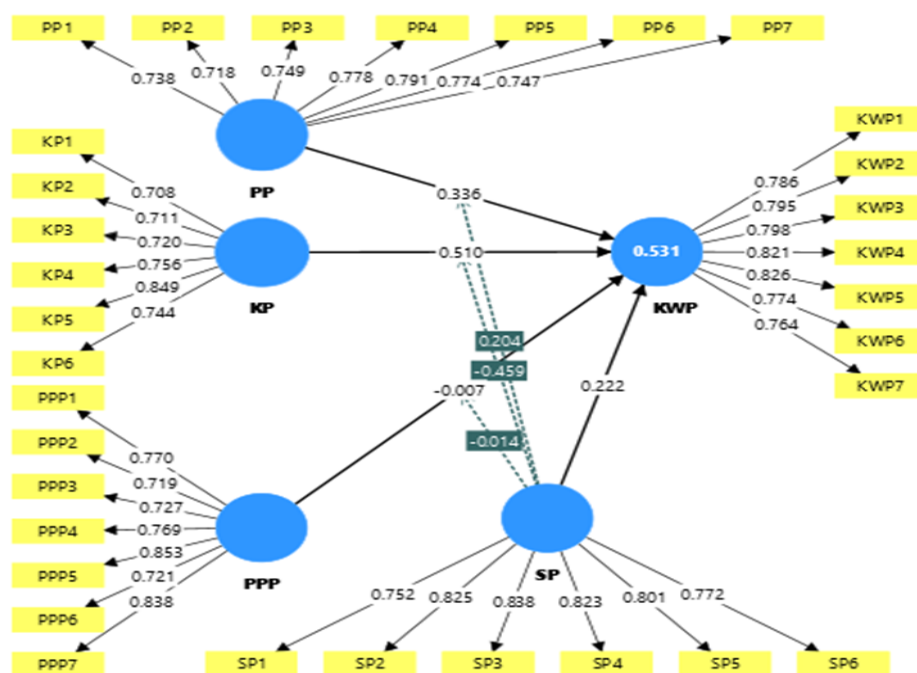


Figure 3. The output results of SmartPLS 4, 2025

Several variable coefficients and their indicators were not identified in the initial analysis of the outer model. However, as shown in Figure 1, the outer model satisfies the standard criteria, indicating that the model demonstrates strong validity and reliability.

Hypotesis Test

To determine the proof of the final hypothesis, the t statistic value and p value can be observed. If the t statistic value is more than 1.96 and the p value <0.05, the hypothesis is considered to have a significant effect. When compared to the opposite, it is considered to have no significant impact.

Tabel. 9 Result of Hypothesis Test

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
PP -> KWP	0,336	0,347	0,081	4,161	0,000
KP -> KWP	0,510	0,491	0,110	4,641	0,000
PPP -> KWP	-0,007	0,017	0,109	0,062	0,950
SP -> KWP	0,222	0,213	0,113	1,965	0,049
SP x PP -> KWP	0,204	0,219	0,105	1,954	0,047
SP x KP -> KWP	-0,459	-0,445	0,112	4,081	0,000
SP x PPP -> KWP	-0,014	-0,008	0,088	0,160	0,873

Source: Smart PLS output version 4, 2025

Discussion of Research Results

The Influence of Tax Knowledge on the Compliance of Motor Vehicle Taxpayers

Based on the results of data processing, tax knowledge has an effect on motor vehicle taxpayer compliance, with a T-statistic value of 4.161 > 1.66 and a P-value of 0.000 < 0.05. Ho is rejected and H1 accepted. This study shows a positive and significant correlation between tax knowledge and motor vehicle taxpayer compliance.

The Theory of Planned Behavior is relevant for explaining the findings of this study because of the strong relationship between the tax knowledge possessed by taxpayers and the formation of their perceptions, which influence the actions or behaviors they choose to undertake regarding their compliance in paying motor vehicle taxes.

The results of this study are in line with the research conducted by (Ardiyanti & Supadmi, 2020), (Marpaung et al., 2023) and (Putri & Hidayat, 2023) which state that tax knowledge has a positive and significant effect on motor vehicle taxpayer compliance.

The Influence of Taxpayer Awareness on the Compliance of Motor Vehicle Taxpayers

Based on the results of data processing, taxpayer awareness has an effect on motor vehicle taxpayer compliance, with a T-statistic value of $4.641 > 1.66$ and a P-value of $0.000 < 0.05$. H_0 is rejected and H_2 is accepted.

The Theory of Planned Behavior is relevant for explaining the findings of this study because taxpayer awareness is related to behavioral beliefs, which state that individuals form beliefs about the importance of paying taxes as a contribution to national development.

The results of this study are consistent with the research conducted by (Widyanti & Retnani, 2020), (Haninun & Lourent, 2022), and (Ramadhany & Suryati, 2023) which state that taxpayer awareness has a positive and significant effect on motor vehicle taxpayer compliance.

The Influence of the Tax Amnesty Program on the Compliance of Motor Vehicle Taxpayers

Based on the results of data processing, the tax amnesty program does not have a significant effect on motor vehicle taxpayer compliance, with a T-statistic value of $0.062 < 1.66$ and a P-value of $0.950 > 0.05$. This indicates that the alternative hypothesis H_0 is accepted and H_3 is rejected, meaning that the tax amnesty program, partially does not have a significant effect on motor vehicle taxpayer compliance.

In the Theory of Planned Behavior, the tax amnesty program is related to behavioral beliefs, which refer to an individual's belief about the consequences of an action that influence their attitude. In this context, the tax amnesty program provides an opportunity for delinquent taxpayers to evaluate that participating in the program can reduce their tax arrears burden. However, in reality, not all taxpayers take advantage of the tax amnesty program. The main reason is that many taxpayers are not fully aware of the program details, including its implementation period, requirements, and benefits.

The results of this study are not in line with the research conducted by (Yulitiawati & Meliya, 2021), (Puspitasari et al., 2022) and (Karimah & Faisol, 2023) which showed that the tax amnesty program has a positive and significant effect on motor vehicle taxpayer compliance.

The Influence of Taxation Socialization on the Compliance of Motor Vehicle Taxpayers

Based on the results of data processing, tax socialization has an effect on motor vehicle taxpayer compliance, with a T-statistic value of $1.965 > 1.66$ and a P-value of $0.049 < 0.05$. H_0 is rejected and H_4 is accepted. Therefore, tax socialization has a positive and significant effect on motor vehicle taxpayer compliance.

In the Theory of Planned Behavior, tax socialization is described as a driving factor that can influence taxpayer behavior after receiving information related to taxation. It is expected that through such socialization, taxpayers will be motivated to comply more with their tax obligations.

The results of this study are consistent with the research conducted by (Oktaviani Bayu Putri et al., 2020) and (Rosy Septiani Pratama et al., 2020) which state that tax socialization has a positive and significant effect on motor vehicle taxpayer compliance.

The Influence of Taxation Socialization in Moderating the Effect of Tax Knowledge on the Compliance of Motor Vehicle Taxpayers

Based on the results of data processing, tax socialization strengthens the influence of tax knowledge on motor vehicle taxpayer compliance, with a T-statistic value of $1.945 > 1.66$ and a P-value of $0.047 < 0.05$. H_0 is rejected and H_5 is accepted. Therefore, tax socialization strengthens the influence of tax knowledge on motor vehicle taxpayer compliance.

In the Theory of Planned Behavior, tax socialization is described as a subjective norm, which refers to an individual's perception of the social expectations from those around them regarding a particular behavior. Tax socialization acts as a supporting factor that motivates taxpayers to fulfill their obligation to pay motor vehicle taxes.

The results of this study are in line with the research conducted by (Dewi & Supadmi, 2021) and (Ardiyanti & Supadmi, 2020) which state that tax socialization strengthens the relationship between the influence of tax knowledge and motor vehicle taxpayer compliance.

The Influence of Taxation Socialization in Moderating the Effect of Taxpayer Awareness on the Compliance of Motor Vehicle Taxpayers

Based on the results of data processing, tax socialization strengthens taxpayer awareness in relation to motor vehicle taxpayer compliance, with a T-statistic value of $4.081 > 1.66$ and a P-value of $0.000 < 0.05$. This indicates that the null hypothesis (H_0) is rejected and the sixth hypothesis (H_6) is accepted. Therefore, tax socialization strengthens the influence of taxpayer awareness on motor vehicle taxpayer compliance.

In the Theory of Planned Behavior, tax socialization and taxpayer awareness act as supporting factors that encourage taxpayers to comply with their motor vehicle tax obligations. Taxpayer awareness is shaped when driven by effective tax socialization. Through clear information delivery, education, and well-targeted campaigns, taxpayers' understanding can be improved, and social norms that support compliant behavior can be fostered.

The results of this study are consistent with the research conducted by (Ayuni et al., 2024) and (Febrilianingrum & Munari, 2024) which stated that tax socialization strengthens the relationship between the influence of taxpayer awareness and motor vehicle taxpayer compliance.

The Influence of Taxation Socialization in Moderating the Effect of the Tax Amnesty Program on the Compliance of Motor Vehicle Taxpayers

Based on the results of data processing, tax socialization weakens the influence of the tax amnesty program on motor vehicle taxpayer compliance, with a T-statistic value of $0.160 < 1.66$ and a P-value of $0.873 > 0.05$. This indicates that the null hypothesis (H_0) is rejected and the seventh hypothesis (H_7) is accepted. Therefore, tax socialization weakens the influence of the tax amnesty program on motor vehicle taxpayer compliance.

In relation to the Theory of Planned Behavior, tax socialization is described as a subjective norm, which refers to an individual's perception of social expectations from the people around them regarding a particular behavior. In this study, the tax socialization variable weakens the influence of the tax amnesty program on motor vehicle taxpayer compliance. Based on these results, it can be stated that there are still taxpayers who do not perceive the tax amnesty program as significantly beneficial in influencing their decision to prioritize settling their overdue motor vehicle tax payments.

The results of this study are not in line with the research conducted by (Ammy, 2022) and (widajantie & Anwar, 2020) which stated that tax socialization can strengthen the influence of the tax amnesty program on motor vehicle taxpayer compliance.

CONCLUSION

The results of this study conclude that tax knowledge has a positive and significant effect on motor vehicle taxpayer compliance. Taxpayer awareness has a positive and significant effect on motor vehicle taxpayer compliance. The tax amnesty program does not have a significant effect on motor vehicle taxpayer compliance. Tax socialization has a positive and significant effect on motor vehicle taxpayer compliance. Tax socialization can strengthen the influence of tax knowledge on motor vehicle taxpayer compliance. Tax socialization can also strengthen the influence of taxpayer awareness on motor vehicle taxpayer compliance. However, tax socialization weakens the influence of the tax amnesty program on motor vehicle taxpayer compliance.

The practical implications in this study for taxpayers who pay their motor vehicle taxes at SAMSAT Serpong that socialization and knowledge about taxation can be used as a basis for increasing taxpayer compliance which can be done by education through social media, public campaigns. Taxation socialization must be strengthened because it acts as a factor that can increase taxpayer knowledge and awareness in complying with their tax obligations in paying motor vehicle taxes.

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