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Determination of Motorized Vehicle Tax Compliance in Terms of Awareness, PKB-BBNKB Optimization, and Public Service Accountability

Khusnul Khotimah[1*], Muzayyanah[2], Itat Tatmimah[3]
[1]Universitas Muhammadiyah Cirebon, Jawa Barat, Indonesia, khusnulkhotimah2245@gmail.com
[2]Universitas Muhammadiyah Cirebon, Jawa Barat, Indonesia, muzayyanah@umc.ac.id
[3]Universitas Muhammadiyah Cirebon, Jawa Barat, Indonesia, itat.tatmimah@umc.ac.id

[*]Corresponding Author: muzayyanah@umc.ac.id[1]

Abstract: This study aims to examine the influence of taxpayer awareness, the PKB-BBNKB revenue-sharing policy (opsen), and public service accountability on motor vehicle taxpayer compliance in the jurisdiction of the Regional Revenue Management of Cirebon Regency I Sumber. The research adopts a quantitative approach using a survey method with a sample of 100 respondents selected through purposive sampling. Data are collected via questionnaires and analyzed using multiple linear regression with the help of SPSS 25.0 software. The results indicate that taxpayer awareness has a positive and significant effect on motor vehicle taxpayer compliance, suggesting that better understanding and concern about tax obligations increase the likelihood of compliance. The implementation of the PKB-BBNKB opsen policy also shows a positive and significant effect, reflecting that fiscal decentralization through revenue-sharing encourages local governments to improve tax collection systems and services, which in turn boosts taxpayer motivation. Furthermore, Additionally, public service accountability shows no significant impact. This insignificance may be due to the public's perception that public services are administrative and do not directly affect their decisions to comply with tax payments. The simultaneous test (F-test) confirms that the three independent variables collectively have a significant impact on taxpayer compliance.

Keywords: Taxpayer Awareness, PKB-BBNKB Revenue Sharing (Opsen), Public Service Accountability, Tax Compliance, Motor Vehicle Tax.

INTRODUCTION

In Indonesia, there are two primary types of taxes levied on the public: federal taxes and regional (local) taxes. Federal taxes are administered by the central government and allocated for national budget expenditures (APBN), whereas regional taxes are managed by provincial and local governments to finance regional needs (Dharmawan, 2024; Bapenda Jabar, 2025). Among the various types of local taxes, the Motor Vehicle Tax (PKB) and the Vehicle Title Transfer Fee (BBNKB) contribute significantly to local revenue. The growing number of motor

vehicles in West Java each year (BPS, 2024) increases the potential tax revenue from this sector. However, despite the promising revenue prospects, a considerable number of taxpayers remain non-compliant, as evidenced by the number of unrenewed vehicle registrations (KTMDU) in Cirebon Regency (Kantor Pusat Pengelolaan Pendapatan Daerah Wilayah Kabupaten Cirebon I Sumber, 2025).

Tax compliance is a crucial factor in boosting local revenue, especially with the implementation of the Opsen PKB-BBNKB policy, a new fiscal instrument introduced to enhance local tax collection (West Java Provincial Government Regulation No. 9 of 2023). Factors such as taxpayer awareness and the accountability of public services provided by the Samsat office are considered to significantly influence compliance. Nevertheless, there remains a scarcity of comprehensive studies integrating these three variables—taxpayer awareness, opsen policy, and public service accountability—within the context of PKB and BBNKB at the local level.

Local taxes are among the main sources of income for regional governments, playing a vital role in funding development projects and public services. PKB is one of the most significant local taxes in terms of its contribution to Regional Original Revenue (PAD). Despite its high potential, ensuring taxpayer compliance with PKB remains a persistent challenge for revenue optimization (Kurniawan & Nugroho, 2023). This issue is particularly evident in Cirebon Regency, specifically within the jurisdiction of the Regional Revenue Management Office (PPDPD) in Sumber, where high levels of tax arrears and low public enthusiasm for fulfilling tax obligations persist. Such non-compliance poses a threat to regional financial planning and undermines the effectiveness of public services, which are largely dependent on tax income (Rizal et al., 2024).

Numerous studies have indicated that tax compliance is influenced not only by legal enforcement but also by behavioral factors, such as tax awareness, perceived fairness of the fiscal system, and the quality of services provided by government institutions (Torgler & Schaltegger, 2023). In light of this, the current study explores three key determinants of motor vehicle tax compliance: taxpayer sensibilization (awareness and understanding), the opsen policy as a fiscal optimization measure, and the accountability of tax-related public services

First, taxpayer sensibilization refers to the extent to which individuals understand the importance of taxes for regional development and voluntarily fulfill their tax obligations. Greater awareness tends to correlate positively with tax compliance, fostering voluntary participation without coercion (Nuraini & Hafiz, 2024). Second, the implementation of the revenue-sharing system (opsen) between provincial and local governments for PKB-BBNKB is expected to enhance compliance by creating fiscal incentives. Taxpayers are more likely to comply when they see that their contributions are reinvested into local development (Putri & Arifin, 2023). Third, accountability in public service is essential to building trust in tax authorities. Fast, transparent, and fair services foster a positive public perception of the government and contribute to improved compliance (Susanti et al., 2025).

The significance of PKB and BBNKB in contributing to local revenue is underscored in Law No. 28 of 2009. In practice, however, the collection of these taxes faces several obstacles, particularly in terms of taxpayer compliance. According to 2025 data from the Cirebon Regional Revenue Management Office, approximately 14% of registered taxpayers have not renewed their vehicle registrations. This reveals a gap between the potential and actual tax revenue, largely attributed to taxpayer non-compliance and limited awareness regarding their fiscal responsibilities and the benefits of taxation (Sari & Kusuma, 2023). In addition, negative perceptions about the quality of public services especially those offered by Samsat and local tax offices discourage taxpayers from fulfilling their obligations. Research by Wulandari (2022) and Dewi (2020) identified poor transparency, complicated bureaucracy, and long waiting times as barriers that reduce taxpayer willingness to comply.

Against this backdrop, the present study aims to analyze the determinants of motor vehicle taxpayer compliance, focusing on three variables: taxpayer awareness, the PKB-BBNKB opsen policy, and the accountability of public services. Unlike previous research that has largely focused on awareness and transparency alone (Prayitna & Witono, 2022; Dewi, 2020), this study incorporates the relatively new fiscal policy of opsen PKB-BBNKB, which seeks to enhance regional tax revenue, and considers the impact of public service accountability in fostering trust and compliance (Wulandari, 2022; Bapenda Jabar, 2024). The study thus contributes novel insights by integrating fiscal policy and public service management perspectives in the context of motor vehicle tax compliance.

Theoretically, this research enriches the literature on tax compliance behavior by introducing opsen policy and service accountability two variables rarely studied together. Practically, it is expected to offer strategic recommendations for local governments, particularly Bapenda and Samsat, to strengthen tax compliance through enhanced public awareness, optimization of the opsen policy, and improvements in transparent and responsive service delivery. Prior studies have shown a significant positive relationship between taxpayer awareness and compliance (Rakhmadhani, 2020; Pranata et al., 2022). However, other studies report inconsistent findings regarding the impact of awareness and tax rates (Karlina & Ethika, 2020; Putra, 2022). Meanwhile, research on the effectiveness of the PKB-BBNKB opsen policy remains limited, even though it has already been implemented and contributed significantly to local revenues (Fitriana, 2024; Rachmawati, 2023). Likewise, few studies have examined the role of public service accountability in motor vehicle tax compliance (Prayitna & Witono, 2022). Therefore, this study addresses these research gaps by analyzing all three variables simultaneously. Based on the findings, this research recommends that local governments intensify tax awareness campaigns and educational initiatives, expand and optimize the use of the PKB-BBNKB opsen to enhance revenue and compliance, and improve the quality of public services by emphasizing accountability, transparency, and responsiveness. These efforts are expected to boost tax collection and foster greater public trust in regional governance.

According to Rosdiana and Martani (2024), tax compliance is shaped by taxpayer awareness, perceptions of the tax system, and the quality of public services. They argue that accountability in public services enhances taxpayer trust in the government, which in turn encourages compliance. In the context of modern taxation, taxes are no longer seen solely as legal obligations but also as a form of civic responsibility that reflects public participation in national economic development. Empirical studies by Rakhmadhani (2020) and Pranata et al. (2022) have shown that taxpayer awareness significantly influences compliance. Likewise, Fitriana (2024) and Rachmawati (2023) emphasize the positive contribution of the opsen PKB-BBNKB policy to regional revenue and motor vehicle tax compliance. Research by Wulandari (2022) and Prayitna & Witono (2022) further confirms that accountability in public services positively affects taxpayers' willingness to meet their obligations. Logically, the higher a taxpayer's awareness of their rights and responsibilities, the more likely they are to comply. A clear, well-communicated opsen policy can foster taxpayer engagement, while accountable and transparent public services help reduce distrust and reinforce fiscal loyalty and compliance

METHOD

This research adopts a quantitative approach using a survey method, aimed at examining the influence of independent variables on the dependent variable based on data collected from respondents through questionnaires. A quantitative method is employed because the collected data will be statistically analyzed to test the proposed hypotheses. The population in this study consists of all registered motor vehicle taxpayers at the Regional Revenue Management Office of Cirebon Regency I Sumber, totaling 430,079 individuals (2025 data). The sample size was determined using Slovin's formula with a 10% margin of error, resulting in a sample of 100

respondents. The sampling technique used is accidental sampling, where respondents are selected based on chance, provided they meet the criteria as active taxpayers. The type of data utilized in this research is primary data, collected directly from respondents through the distribution of questionnaires. The data source comprises motor vehicle taxpayers who engage in transactions or services at the Cirebon Regency PPDPD office in Sumber. The research instrument used is a structured, closed-ended questionnaire developed based on indicators of each research variable. Respondents' answers are measured using a 5-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). Prior to analysis, the validity and reliability of the questionnaire were tested to ensure data quality.

Tabel 1. Operational Definition and Variable Indicators

Variable	Definition	Indicators	Scale
Taxpayer Awareness (X1)	The awareness to fulfill tax obligations such as registering, calculating, paying, and reporting taxes voluntarily. (Hidayat & Wati, 2022)	a. Understanding of tax regulations b. Understanding of tax functions c. Awareness of tax obligations d. Voluntary compliance in paying and reporting taxes	5-point Likert
PKB-BBNKB Revenue Sharing (X2)	An additional levy on PKB and BBNKB under regional authority aimed at increasing local revenue. (Handayani, 2023)	a. Compliance of revenue sharing with regulations b. Contribution of revenue sharing to local income c. Public understanding of revenue sharing d. Impact of revenue sharing on development	5-point Likert
Public Service Accountability (X3)	The degree of responsibility and transparency demonstrated by institutions in delivering services to taxpayers, shaping their compliance attitude. (Adnyana et al., 2023)	a. Access to tax-related information b. Transparency in the use of tax funds c. Service speed d. Perception of Samsat service quality	5-point Likert

Table 2. Stages of data analysis techniques

No.	Stage of Analysis	Objective	Technique/Method Used	Expected Outcome
1.	Instrument Testing	To assess the feasibility of the research instrument (questionnaire)	- Validity Test (Pearson Item-Total Correlation) - Reliability Test (Cronbach's Alpha)	The instrument is considered valid and reliable if the correlation is significant and $\alpha > 0.6$
2.	Descriptive Statistics	To describe the characteristics of the data and respondents	- Minimum, Maximum, Mean, Standard Deviation (SD)	Understand the data distribution and tendencies for each variable
3.	Classical Assumption Testing	To ensure the data meet the assumptions for multiple linear regression	- Normality Test (Kolmogorov–Smirnov / Histogram) - Multicollinearity Test (VIF & Tolerance) - Heteroscedasticity Test (Glejser)	The data is suitable for regression analysis if no classical assumption violations are found
4.	Multiple Linear Regression	To examine both the simultaneous and partial influence of independent variables on the dependent variable	- Multiple Linear Regression (Ordinary Least Squares)	Identify the direction, magnitude, and significance of the effect of each independent variable on the dependent variable
5.	Hypothesis Testing	To determine whether the hypotheses are supported by the data	- t-Test (partial influence of each X variable) - F-Test (simultaneous influence of all X variables) - Coefficient of Determination (R^2)	Determine the significance of influence and the contribution level of independent variables to the dependent variable

RESULTS AND DISCUSSION

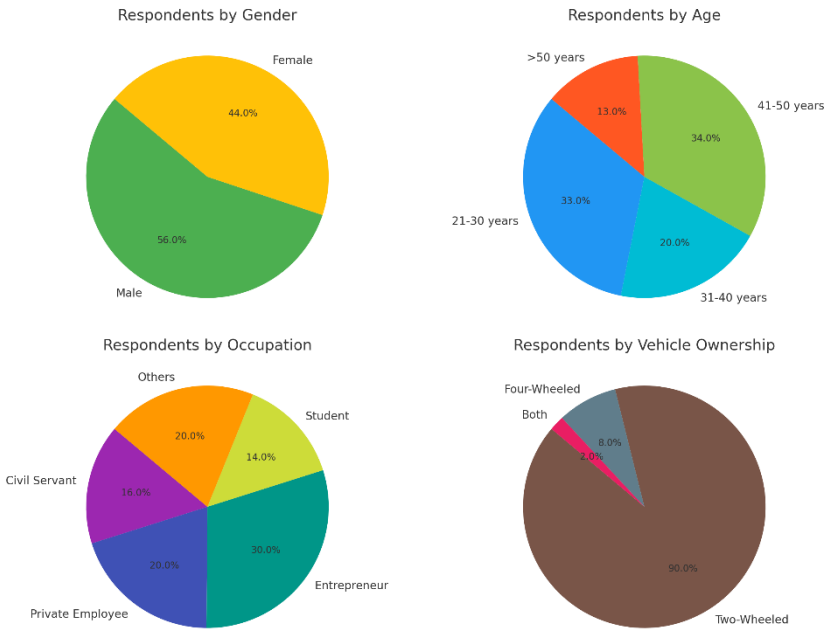


Figure 1. Characteristics of Respondents

Based on gender, 56% of respondents are male and 44% are female, indicating a slight dominance of male participants. In terms of age, the majority are between 41–50 years (34%), followed by 21–30 years (33%), 31–40 years (20%), and above 50 years (13%), suggesting that individuals in their productive years are the most active in paying vehicle taxes. Regarding occupation, entrepreneurs constitute the largest group (30%), followed by private employees and those categorized as "Others" (20% each), civil servants (16%), and students (14%), indicating that self-employed individuals contribute significantly to vehicle tax compliance. Finally, in terms of vehicle ownership, most respondents (90%) own two-wheeled vehicles, 8% own four-wheeled vehicles, and only 2% own both types, reflecting a preference for two-wheelers due to their affordability and practicality, particularly in congested or rural areas.

Tabel 3 Validity and Reliability Test

Variable	Item	r-count	r-table	Reliability (Cronbach's Alpha)
Taxpayer Awareness (X1)	X1.1	0.604	0.1966	
	X1.2	0.534		
	X1.3	0.540		
	X1.4	0.505		
	X1.5	0.638		
	X1.6	0.638		
	X1.7	0.589		**0.668**
PKB-BBNKB Revenue Sharing (X2)	X2.1	0.752	0.1966	
	X2.2	0.769		
	X2.3	0.640		
	X2.4	0.351		
	X2.5	0.621		**0.609**
Public Service Accountability (X3)	X3.1	0.494	0.1966	

Variable	Item	r-count	r-table	Reliability (Cronbach's Alpha)
	X3.2	0.652		
	X3.3	0.681		
	X3.4	0.636		
	X3.5	0.741		
	X3.6	0.720		**0.737**
Taxpayer Compliance (Y)	Y1.1	0.708	0.1966	
	Y1.2	0.621		
	Y1.3	0.616		
	Y1.4	0.644		
	Y1.5	0.563		**0.749**

Source: Processed SPSS Output (2025)

Based on the table above, it can be seen that the Pearson Correlation (r-count) values are greater than the r-table value (0.1966). Therefore, all questionnaire items for the variables of Taxpayer Awareness (X1), PKB-BBNKB Revenue Sharing (X2), Public Service Accountability (X3), and Motor Vehicle Taxpayer Compliance (Y) are considered valid. Regarding the reliability test, the results show that all items under the variables of taxpayer awareness (X1), PKB-BBNKB revenue sharing (X2), public service accountability (X3), and motor vehicle taxpayer compliance (Y) are reliable, as each variable has a Cronbach's Alpha value greater than 0.60.

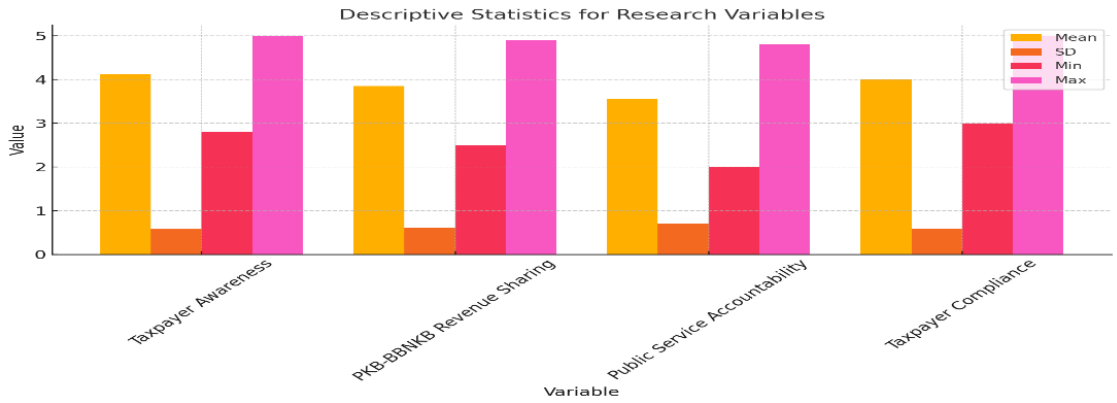


Figure 2. Descriptive Statistical Analysis

Based on the descriptive statistics, the *Taxpayer Awareness* variable shows the highest average score (Mean = 4.12), indicating a relatively high level of awareness among vehicle taxpayers. In contrast, the *Public Service Accountability* variable has both the lowest mean and minimum scores (Mean = 3.56; Min = 2.0), suggesting that public perception of service accountability is moderate, with some respondents rating it quite low. Additionally, this variable also has the highest standard deviation (SD = 0.71), reflecting a wider range of opinions among respondents regarding the quality of public service accountability. Nevertheless, all variables have maximum values close to 5.0, indicating that some respondents provided very high assessments across all aspects measured.

Table 4 Classical Assumption Test and Multiple Regression

Type of Test	Indicator/Test	Result	Conclusion
Multicollinearity Test	Tolerance & VIF	Tolerance: X1 = 0.815; X2 = 0.754; X3 = 0.772 VIF: X1 = 1.228; X2 = 1.326; X3 = 1.295	No multicollinearity detected
Normality Test	Kolmogorov-Smirnov	Sig. = 0.200 > 0.05	Residuals are normally distributed
Heteroscedasticity Test	Scatterplot	Points are randomly spread above and below the zero axis	No heteroscedasticity detected

In the multicollinearity test, all variables have tolerance values greater than 0.1 and vif values less than 10, indicating that there is no multicollinearity among the independent variables. this means that each variable taxpayer awareness, pkb-bbnkb revenue sharing (opsen), and public service accountability contributes uniquely to the regression model. the kolmogorov-smirnov test for normality shows a significance value of 0.200 (> 0.05), supported by a symmetric histogram and p-p plot, suggesting that the regression residuals are normally distributed. therefore, the regression model is appropriate for inferential analysis. furthermore, the heteroscedasticity test shows a randomly scattered pattern in the scatterplot and significance values above 0.05 in the park test for all variables. this indicates that there is no heteroscedasticity, meaning the residual variance is constant (homoscedastic), and the regression estimates are unbiased.

Table 5. Results of t-Test, F-Test, and Coefficient of Determination

Test Type	Variable	Coefficient (B)	t-value / F-value	Sig. (p-value)	Conclusion
t-Test (Partial)	Taxpayer Awareness	363	4,013	000	H1: Significant effect on Tax Compliance
	PKB-BBNKB Revenue Sharing (Opsen)	255	3,715	008	H2: Significant effect on Tax Compliance
	Public Service Accountability	151	1,625	107	H3: Does Not Significant effect on Tax Compliance
F-Test (Simultaneous)	Overall Model	-	18,071	.000	H4: All independent variables jointly affect Tax Compliance significantly
Coefficient of Determination (R^2)	-	R=.601[a]	R2=,361	-	63.9% is influenced by other model

Based on the results of the partial test (t-test), it was found that:

H1: The taxpayer awareness variable (X1) has a t-value of 4,013, which is greater than the t-table value of 1.98498, with a significance level of 0.000 < 0.05, indicating a significant positive influence on motor vehicle taxpayer compliance (Y).

H2: The PKB-BBNKB revenue-sharing policy (X2) also shows a significant positive effect, with a t-value of 3,715 > 1.98498 and a significance level of 0.008 < 0.05.

H3: Meanwhile, the public service accountability variable (X3) has a t-value of 1.625 < 1.98498 and at a significance level of 0.107 > 0.05, indicating that this does not significantly affect taxpayer compliance.

H4: Simultaneously, the F-test results indicate that the independent variables joint influence the dependent variable. The calculated F-value is 18.071, which is greater than the F-table value of 3.09, with a significance level of 0.000 < 0.05. This confirms that taxpayer awareness, the PKB-BBNKB revenue-sharing scheme, and public service accountability collectively have a significant effect on taxpayer compliance.

The coefficient of determination (R^2) is 0.361, meaning that 36.1% of the variance in taxpayer compliance can be explained by the three independent variables in the model. The remaining 63.9% is influenced by other variables not examined in this study. The correlation coefficient (R) is 0.601, indicating a moderately strong and positive relationship.

The findings of this study demonstrate that taxpayer awareness (X1) plays a pivotal role in increasing motor vehicle taxpayer compliance. This aligns with the Theory of Planned Behavior (Ajzen, 1991), which posits that individual behavior is determined by intention, shaped by attitudes, perceived behavioral control, and subjective norms. In this context, a well-informed and aware taxpayer is more likely to voluntarily comply with tax obligations. These results are also consistent with the research of Nugroho & Santoso (2023) and Wijayanti (2022), who found that awareness significantly influences tax compliance. The significant effect of the PKB-BBNKB revenue-sharing policy (X2) confirms that a transparent and decentralized tax sharing mechanism can enhance compliance. The implementation of the 66% optional sharing policy (opsen) in West Java, as per Regional Regulation No. 9/2023, reflects a shift towards fiscal decentralization that resonates with taxpayers. These findings echo the work of Fitriana (2024) and Rachmawati (2023), who observed that structured revenue-sharing frameworks improve the perceived fairness and effectiveness of tax systems, thereby boosting compliance.

However, the public service accountability (X3) variable did not have a statistically significant effect on tax compliance. This finding corroborates the studies of Anu (2022) and Fitrianingsih (2024), which revealed that although public service accountability is important for institutional trust, it may not directly influence compliance behavior unless it is highly visible or accompanied by immediate taxpayer benefits. The lack of impact may also stem from the public's limited awareness of performance indicators or dissatisfaction with public service quality.

Implications and Future Research Directions

The results of this study offer several important implications. First, local governments should prioritize public education programs to further enhance taxpayer awareness, especially targeting populations with low compliance rates. Second, the effectiveness of the PKB-BBNKB revenue-sharing system suggests that policymakers should continue refining and promoting transparent fiscal mechanisms, making sure that taxpayers see tangible benefits from their contributions. Third, although public service accountability did not significantly influence compliance, improving transparency, responsiveness, and service delivery standards remains essential to building public trust.

CONCLUSION

This study aims to examine the influence of Taxpayer Awareness, PKB-BBNKB Discount (Opsen), and Public Service Accountability on the Compliance of Motor Vehicle Taxpayers at the Regional Revenue Management Center of Cirebon Regency I Sumber. The analysis results show that Taxpayer Awareness has a significant positive effect on taxpayer compliance. This indicates that the higher the taxpayer's awareness of their tax obligations, the more compliant they are in fulfilling those obligations. Furthermore, the PKB-BBNKB Discount also contributes positively and significantly, suggesting that the incentives and services provided can encourage taxpayer compliance. Additionally, Public Service Accountability plays an important role in strengthening taxpayer trust and satisfaction, thereby increasing the level of compliance. This study illustrates that these three variables mutually support each other in fostering better compliance within the research area.

However, this study has limitations, including the use of a sample limited to only one regional office, which may restrict the generalizability of the results. Moreover, other factors

potentially influencing taxpayer compliance, such as sanctions and tax education, were not discussed in this research. Therefore, it is recommended that future studies expand the scope to cover broader regions and include other relevant variables to gain a more comprehensive understanding. The Regional Revenue Management Office is also encouraged to enhance socialization programs and services to continuously improve awareness and accountability, thereby optimizing taxpayer compliance.

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