The Effect of Taxpayer Awareness, Service Quality, Tax Sanctions, Tax Knowledge, and Tax Socialization on Taxpayer Compliance in Paying Motor Vehicle Taxes (Case Study on SAMSAT Pati Regency)

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Abstract: *Study this aim to get empirical proof about the influence of Awareness Required Tax, Quality Service, Penalty Taxation, Knowledge Tax, And Socialization Taxation To Obedience Required Tax In Pay Tax Vehicle Motorized. This type of study uses a quantitative approach. Sample in study this as much 100 respondents with Random Sampling technique. Test Validity and Test Reliability used for test instrument study. On testing normality data use Test Normality , Test Multicollinearity and Test Heteroscedasticity . On testing hypothesis use Test Analysis Regression linear multiple in the form of Test Coefficient Determination , Test Partial and Test Simultaneous . Results from study this show that by Partial awareness Required tax , quality service , penalty taxation , knowledge tax , and socialization taxation take effect to obedience Required tax in pay tax vehicle motorized . Whereas by simultaneous show that awareness Required tax, quality service, penalty taxation, knowledge tax, and socialization taxation by together take effect to obedience Required tax in pay tax vehicle motorized.*

Keywords: *Awareness Required Tax, Quality Service, Penalty Taxation, Knowledge Tax, Socialization Taxation, Obedience Required Tax Vehicle Motorized.*

INTRODUCTION

In order to realize the welfare of the people, the Indonesian government continues to make national development efforts. In carrying out these efforts, of course, the government needs a large amount of money. These costs can be obtained from state income in the form of tax revenues. According to the collection agency, taxes are divided into two, namely central taxes and regional taxes (Mardiasmo, 2019:9). Regional taxes have a major contribution as a source of funding and support for regional development, for that local governments must strive to increase the potential of their regional revenue sources (Isnaini and Karim, 2021). Based on Law Number 28 of 2009 Article 2 paragraph (1) concerning Regional Taxes and Regional Levies, it is stated that the types of regional taxes, especially Provincial Taxes, consist of 5 (five) types of taxes, one of which is motor vehicle tax.

At the present time, the level of compliance in paying motor vehicle taxes has not yet reached the expected level. The decreasing level of taxpayer compliance in paying motor vehicle taxes is the impact of the COVID-19 pandemic. This can be seen in the article that was published on detikfinance, where the Governor of Central Java (Ganjar Pranowo) stated that the Regional Original Revenue (PAD) of Central Java Province had decreased due to the impact of COVID-19. Where the largest decrease in income is from motor vehicle taxes. The article that has been published on Kompas.com also states that the Regional Revenue Management Agency (Bapenda) of Central Java Province (Central Java) mentions about 1, 6 million motorized vehicles have not fulfilled their obligation to pay motor vehicle tax or with a nominal

arrears of Rp 478 billion. Based on this, each district in Central Java Province is asked to increase its income or tax revenue.

At this time every year the ownership of motorized vehicles is increasing, with the increase in the number of motorized vehicles, the number of motor vehicle tax objects will also increase every year, it can be seen from the motor vehicle tax objects registered at the Pati Regency SAMSAT Office from 2019 to 2020 the number of motorized vehicles has increased.

Table 1.
Data on the Number of Motorized Vehicle Objects registered in SAMSAT Kab. Pati Year 2019 to 2020

YEAR	4 OR MORE WHEELS	WHEELS 2
2019	68,532	595,863
2020	71,944	614,715

Source: One-Stop Manunggal Administration System (SAMSAT) Pati Regency, 2021.

in an article that has been published on Wartaphoto.net, which contains a submission from the Head of the Regional Tax Service Unit (UPPD) of Pati Hanindyatama Regency, Monday (28/9/2020), that regional tax revenues are managed by the Regional Tax Service Unit (UPPD) / System The One Roof Manunggal Administration (SAMSAT) of Pati Regency experienced a decline that was most pronounced, one of which was in the type of Motor Vehicle Tax (PKB) revenue, although in terms of revenue, Pati Regency was ranked fourth in Central Java. This can be seen from the data on motorized vehicle tax objects that have paid motor vehicle taxes at the Pati Regency SAMSAT from 2019 to 2020.

Table 2.
Data on the Number of Motorized Vehicle Taxpayers who have carried out their tax obligations at the Pati Regency SAMSAT from 2019 to 2020

YEAR	4 OR MORE WHEELS	WHEELS 2
2019	55.190	371,935
2020	57,829	370,583

Source: One-Stop Manunggal Administration System (SAMSAT) Pati Regency, 2021.

Based on Tables 1 and 2, it is known that the object of motorized vehicles registered with the UPPD/SAMSAT of Pati Regency has increased, which should be able to increase local tax revenues. However, taxpayers who have carried out their obligations to pay motor vehicle taxes have decreased with the number of taxpayers making payments in 2020 for two-wheeled vehicles, as many as 370,583 vehicles that paid taxes, meaning only 60.2% of the number of registered vehicles. As for four-wheeled vehicles or more, as many as 57,829 vehicles made tax payments, meaning only 80.3% of the registered number. Based on these data it can be concluded that the number of taxpayers who carry out the obligation to pay motor vehicle taxes is still low,

Based on the data above, Togler (2005) in Rusmayani et al (2017) states that the most serious and difficult problem for economic policy makers to deal with is motivating and encouraging taxpayer compliance. Taxpayer compliance is the most important factor in increasing tax revenue, if taxpayer compliance increases, it will affect state revenues originating

from the tax sector will also increase (Mutia, 2014). In an article published on TaxOnline.com, it was stated that the formal compliance ratio of Central Java Province decreased in 2019 by 66% to 57% in 2020. Meanwhile, the need for provincial roads reached Rp. 6 Trillion every year, not including Regency roads or City.

THEORETICAL BASIS
Local tax
Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, what is meant by Regional Taxes, hereinafter referred to as taxes are mandatory contributions to regions owed by individuals or entities that are coercive under the law without receiving direct compensation and used for regional needs for the greatest prosperity of the people.

The types of Regional Taxes according to Law Number 28 of 2009 consist of:
1. Provincial taxes consist of:
   a. Vehicle tax;
   b. Duty on Transfer of Motor Vehicle Names;
   c. Motor Vehicle Fuel Tax;
   d. Surface Water Tax; and
   e. Cigarette Tax.
2. Regency/city taxes consist of:
   a. Hotel Tax;
   b. Restaurant tax;
   c. Entertainment Tax;
   d. Advertisement tax;
   e. Street Lighting Tax;
   f. Tax on Non-Metal and Rock Minerals;
   g. Parking Tax;
   h. Groundwater Tax;
   i. Swallow's Nest Tax;
   j. Rural and Urban Land and Building Tax; and
   k. Fee for the Acquisition of Rights on Land and Buildings.

Vehicle tax
According to Central Java Provincial Regulation Number 7 of 2017 concerning amendments to Regional Regulation Number 2 of 2011 concerning Regional Taxes of Central Java Province, what is meant by Motor Vehicle Tax, hereinafter abbreviated as PKB, is Tax on ownership and/or control of motorized vehicles. Motorized vehicles are all wheeled vehicles and their trailers that are used on all types of land roads, and are driven by technical equipment in the form of a motor or other equipment that functions to convert a certain energy resource into the driving force of the motorized vehicle in question, including heavy equipment. and large equipment which in its operation uses wheels and motors and is not permanently attached as well as motorized vehicles which are operated in water.

Tax Object and Tax Subject
Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, what is meant by motor vehicle tax objects are ownership and/or control of motorized vehicles. Tax subjects are individuals or entities that can be taxed. The subject of motorized vehicle tax is an individual, entity or government agency, which owns or controls a motor vehicle.

Taxpayer Awareness

Awareness is a state of knowing, understanding and feeling. Taxpayers are individuals or entities that have fulfilled their tax obligations (Mardiasmo, 2019:163). Taxpayer awareness is a state of understanding taxation and being free from all coercion from other parties.

Service quality

One of the government's efforts to improve taxpayer compliance is to provide quality tax services to taxpayers. Service quality according to Hasanah (2013) in Aji and Soemarso (2015) is a form of assessment of the level of service expected with the level of service received.

Tax Sanctions

According to Mardiasmo (2019:72) tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with.

Types of Tax Sanctions

1. Administrative Sanctions
   Administrative sanctions are payments of losses to the State, especially interest and increases (Mardiasmo 2019:72). The tax sanctions referred to in this case are in the form of sanctions imposed on taxpayers who do not fill out SPOPD (Regional Tax Object Notification Letter) or other equivalent documents no later than 30 working days from the time of delivery of ownership and or control for new vehicles, then administrative sanctions are imposed. a maximum of Rp. 500,000.00 And sanctions for taxpayers who do not or underpay after the due date of payment are subject to administrative sanctions in the form of interest of 2% every month for a maximum of 15 months from the time the PKB becomes due. (Central Java Provincial Regulation Number 7 of 2017).
2. Criminal sanctions
   According to Mardiasmo (2019: 72) criminal sanctions are torture or suffering. It is a last tool or legal bastion used by the tax authorities to comply with tax norms. There are 3 kinds of criminal sanctions, namely:
   a. Criminal Fines
      Sanctions in the form of criminal fines, apart from being imposed on taxpayers, are also threatened with tax officials or third parties who violate norms. Criminal fines are imposed on criminal acts that are infringing or criminal in nature.
   b. Criminal Cage: V
      Confinement is only threatened for criminal acts that are infringing which can be directed at taxpayers and third parties. The punishment for confinement is the same as that which is threatened with a criminal fine.

   c. Imprisonment
      Imprisonment is a punishment for deprivation of liberty. Imprisonment is punishable by crime. The threat of imprisonment is not addressed to third parties, but only to officials and to taxpayers.

Tax Knowledge

Tax knowledge is the ability of taxpayers regarding their rights and obligations as taxpayers so that taxpayers are able to avoid tax sanctions (Rahayu, 2017).

Tax Socialization

According to Wardani and Wati (2018), tax socialization means an effort made to provide information about taxation which aims to make the public understand about taxation so that taxpayer compliance will increase. Socialization activities or what is called tax counseling can

also be done using two ways, namely direct socialization and indirect socialization (Herryanto and Toly, 2013).

Taxpayer Compliance
According to Ilhamsyah et al (2016) in Rumiyatun (2017) taxpayer compliance is that taxpayers fulfill tax obligations and carry out tax rights properly and correctly in accordance with applicable tax regulations and laws.

Hypothesis Formulation
H1: Taxpayer awareness partially has a significant effect on taxpayer compliance in paying motor vehicle taxes.
H2: Service quality partially has a significant effect on taxpayer compliance in paying motor vehicle taxes.
H3 : Tax sanctions partially have a significant effect on taxpayer compliance in paying motor vehicle taxes.
H4 : Tax knowledge partially has a significant effect on taxpayer compliance in paying motor vehicle taxes.

H5: Taxation socialization partially has a significant effect on taxpayer compliance in paying motor vehicle taxes.

Framework
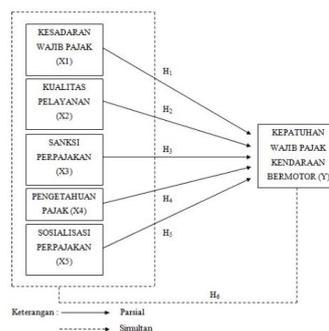
Theoretical Thinking Framework Chart
Source: Modified from Putri and Nawangsasi (2020), Aswati, Mas'ud Nudi (2018), Susanto and Arfamaini (2021).

RESEARCH METHODS
The type of data used in this study is data thatobtained from a questionnaire (Questionnaire) distributed to Motor Vehicle Taxpayers registered with the Pati Regency SAMSAT through an online questionnaire using a google form connected to the researcher's account and secondary data, namely data obtained from data on the number of vehicles registered in SAMSAT Pati Regency and data on the number of vehicles that have fulfilled the obligation to pay motorized vehicle taxes at the SAMSAT of Pati Regency.

The population in this study were two-wheeled motorized vehicle taxpayers registered in the SAMSAT of Pati Regency, as many as 614,715. The sampling technique used is the Random Sampling method, which is a random sampling technique where everyone in all target populations has the same opportunity to choose (Sugiyono, 2020:129). The sample determination method used in this study is the slovin formula according to Sujarweni (2018:110) as follows:

$$n = \frac{N}{1 + N\,(e)^2}$$

Information :
n = Number of samples
N = Population
e = Percentage of allowance for inaccuracy due to sampling error that can still be tolerated or desired, in this study is 0.1.
Based on the above formula, the number of samples taken in this study were 100 taxpayers. Look at the calculations below.

N = 614,715

$$n = \frac{614.715}{1 + 614.715\,(0,1)^2}$$

$$n = 100$$

Research variable
Taxpayer Awareness (X1)
The indicators used in this variable include the dedication of taxpayers to the state, readiness and participation of taxpayers in carrying out tax obligations. This instrument was assessed using a Likert scale.

Service Quality (X2)
The indicators used in this study include the manner and attitude of services and facilities obtained by taxpayers. This instrument was assessed using a Likert scale.

Tax Sanctions (X3)
The indicators used in this variable include taxpayers knowing about the purpose of motor vehicle tax sanctions, the imposition of fairly severe sanctions is one way to educate taxpayers, tax sanctions must be imposed on taxpayers who violate without tolerance. This instrument was assessed using a Likert scale.

Tax Knowledge (X4)
The indicators used in this variable include public knowledge in paying taxes for state and local financing, awareness of tax rights and obligations to fulfill tax obligations and understanding of motor vehicle tax rules that have been determined by the government. This instrument was assessed using a Likert scale.

Tax Socialization (X5)
The indicators used in this variable include the taxpayer's assessment of the tax officer on the socialization of taxation carried out, understanding of tax information, and the effectiveness of tax socialization. This instrument was assessed using a Likert scale.

Taxpayer Compliance (Y)
The indicators used in this variable include the fulfillment of tax obligations in accordance with applicable regulations, timely tax payments, fulfillment of tax payment requirements, and knowledge of the maturity of motor vehicle tax payments. This instrument was assessed using a Likert scale.

RESULTS AND ANALYSIS
Multiple Linear Regression Test Analysis
The results of the regression analysis are in the form of coefficients for each independent variable. This coefficient is obtained by predicting the value of the dependent variable with an equation.

Table 3. Multiple linear regression test results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	,092	,889		,104	,918
	kesadaran wajib pajak	,191	,076	,190	2,519	,013
	kualitas pelayanan	,210	,088	,197	2,393	,019
	sanksi perpajakan	,197	,070	,205	2,801	,006
	pengetahuan pajak	,131	,060	,165	2,190	,031
	sosialisasi perpajakan	,209	,052	,280	4,026	,000

a. Dependent Variable: kepatuhan wajib pajak

Source: Processed Primary Data, 2021.

Y= 0.092 + 0.191X1 + 0.210X2 + 0.197X3 +0.131X4 + 0.209X5+ E.

Multiple linear regression equation can be interpreted as follows:
1. The constant value is 0.092, which means that if the independent variable is 0, then the value of the compliance dependent variable (Y) is 0.092.
2. The regression coefficient X1 (Taxpayer Awareness) is positive at 0.191. This shows that the X1 variable (taxpayer awareness) has a unidirectional relationship with the Y variable (taxpayer compliance), and each additional X1 unit (taxpayer awareness) will increase Y (taxpayer compliance) by 0.191.
3. The regression coefficient X2 (quality of service) is positive at 0.210. This shows that the variable X2 (quality of service) has a direct relationship with the variable Y (taxpayer compliance), and each additional unit of X2 (quality of service) will increase Y (taxpayer compliance) by 0.210.
4. The X3 regression coefficient (tax sanctions) is positive at 0.197. This shows that the X3 variable (tax sanctions) has a unidirectional relationship with the Y variable (taxpayer compliance), and each additional X3 unit (tax sanctions) will increase Y (taxpayer compliance) by 0.197.
5. The X4 regression coefficient (tax knowledge) is positive at 0.131. This shows that the variable X4 (tax knowledge) has a unidirectional relationship with the variable Y (taxpayer compliance), and in each additional unit of X4 (tax knowledge) it will increase Y (taxpayer compliance) by 0.131.
6. The X5 regression coefficient (tax socialization) is positive at 0.209. This shows that the X5 variable (tax socialization) has a unidirectional relationship with the Y variable (taxpayer compliance), and each additional unit of X5 (tax socialization) will increase Y (taxpayer compliance) by 0.209.

Hypothesis test
Test of determination (R2)
The coefficient of determination measures how far the model's ability to explain the dependent variable variance.

Table 4. Determination Test Results (R2)
Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.900 a	.811	.801	1.07254

a. Predictors: (Constant), tax socialization, taxpayer awareness, tax knowledge, sanctions taxation, service quality
b. Dependent Variable: taxpayer compliance

Source: Processed Primary Data, 2021.

Based on the table above, the adjusted R Square value is 0.801, meaning that taxpayer awareness, service quality, tax sanctions, tax knowledge and taxation socialization affect taxpayer compliance by 80.1% while the remaining 19.9% is influenced by other variables not included in the calculation. this research.

F Test (Simultaneous Test)

Simultaneous significance test (f statistical test) shows whether all independent or independent variables included in the model have a joint effect on the dependent/bound variable (Ghozali, 2018:98).

Table 5. f test results (simultaneous test)
 ANOVAa

Model		F	Sig.
1	Regression	80.573	.000b
	Residual		
	Total		

a. Dependent Variable: taxpayer compliance
c. Predictors: (Constant), tax socialization, taxpayer awareness, tax knowledge, sanctions taxation, service quality

Source: Processed Primary Data, 2021.

Based on the table above, the F test above can be seen that the calculated F value is 80.573 with a significance of 0.000. The F table value is 2.31 and the significance value is <0.05, this result indicates that the regression model is feasible to use to predict the dependent variable. The independent variables, namely taxpayer awareness, service quality, tax sanctions, tax knowledge and tax socialization together have an influence on the dependent variable, namely taxpayer compliance in paying motor vehicle taxes.

T test (partial test)

The individual parameter significance test or t test is intended to test the effect of each independent variable on the dependent variable as stated in the research hypothesis.

Table 6. T . test results
 Coefficientsa

Model		T	Sig.
1	(Constant)	,104	,918
	taxpayer awareness	2,519	0.013
	service quality	2,393	0.019
	tax sanctions	2,801	,006
	tax knowledge	2,190	,031
	tax socialization	4.026	,000

 a. Dependent Variable: taxpayer compliance
Source: Processed Primary Data, 2021.
Based on the results of data processing in the table above, it can be seen that the variables of Taxpayer Awareness, Service Quality, Tax Sanctions, Tax Knowledge and Tax Socialization have a significance value of <0.05 so that it affects Taxpayer Compliance. Based on the table, the results of the t-test in this study can be explained as follows:
1. Taxpayer Awareness Variable
   Taxpayer Awareness Variable Hypothesis
   On the taxpayer awareness variable with a significance level of 95% (a = 0.05). Table 12 shows that taxpayer awareness has a t-count value of 2.519 when compared with t-table, it is obtained t-table 1.985, then 2.519> 1.985 and the significance number (p Value) on the taxpayer awareness variable is 0.013 <0.05. On the basis of this comparison, then H1 is accepted. This means that taxpayer awareness has an influence on taxpayer compliance in paying motor vehicle taxes.
2. Service Quality Variables
   Service Quality Hypothesis
   In the variable of service quality implementation with a significance level of 95% (a = 0.05). Table 12 shows that the variable of service quality implementation has a t-count value of 2.393 when compared to a t-table of 1.985, then 2.393 > 1.985 and the significance number (p value) on the variable of service quality implementation is 0.019 <0.05. On the basis of this comparison, H1 is accepted and H0 is rejected. This means that the application of service quality has an influence on taxpayer compliance in paying motor vehicle taxes.
3. Tax Sanction Variables
   In the Tax Sanctions variable with a significance level of 95% (a = 0.05). Table 12 shows that the tax sanctions variable has a t-count value of 2.801 when compared to the t-table, it is obtained t-table 1.985, then 2.801 > 1.985 and the significance figure (p Value) on the tax sanctions variable is 0.006 <0.05. On the basis of this comparison, then H1 is accepted. means that tax sanctions have an effect on taxpayer compliance in paying motor vehicle taxes.
4. Tax Knowledge Variable
   On the tax knowledge variable with a significance level of 95% (a = 0.05). Table 12 shows that the tax knowledge variable obtains a t-count value of 2.190 when compared to the t-table, it is obtained t-table 1.985, then 2.190> 1.985 and the significance number (p Value) on the tax knowledge variable is 0.031 <0.05. On the basis of this comparison, then H1 is accepted. This means that tax knowledge has an influence on taxpayer compliance in paying motor vehicle taxes.
5. Tax Socialization Variables
   In the variable of Application of Tax Socialization with a significance level of 95% (a = 0.05). In table 12. the variable of applying taxation socialization has a t-count value of 4.026

when compared to the t-table, it is obtained that t-table is 1.985, then 4.026 > 1.985 and the significance figure (p value) on the variable of application of tax socialization is 0.000 <0.05. On the basis of this comparison, then H1 is accepted. This means that the application of taxation socialization has an influence on taxpayer compliance in paying motor vehicle taxes.

Discussion

Discussion of the Results of Hypothesis 1

The first hypothesis testing in this study states that taxpayer awareness has a significant effect on taxpayer compliance. It can be seen from the significance value of this variable is 0.013 < 0.05, so the first hypothesis is accepted.Taxpayer awareness in paying taxes certainly comes from within the individual itself, because taxpayer awareness is a condition where taxpayers know, understand and implement tax provisions correctly and voluntarily. So this is considered related to taxpayer compliance in paying taxes. (Sustainable 2014). Therefore, efforts are still needed to increase taxpayer awareness by conducting socialization on the importance of paying taxes, so that with increasing taxpayer awareness, taxpayer compliance will also increase.

Discussion of the Results of Hypothesis 2

Testing the second hypothesis in this study states that service quality has a significant effect on taxpayer compliance. It can be seen from the significance value of this variable is 0.019 < 0.05, so the second hypothesis is accepted.The quality of service will be directly proportional to the interest of taxpayers to come to the SAMSAT Office to pay taxes. Good quality is undeniably able to encourage the interest of taxpayers to pay their motor vehicle tax. Therefore, the Pati Regency SAMSAT continues to strive to improve the quality of service for motorized vehicle taxpayers in order to increase taxpayer compliance.

Discussion of the Results of Hypothesis 3

The third hypothesis testing in this study states that tax sanctions have a significant effect on taxpayer compliance. It can be seen from the significance value of this variable is 0.006 < 0.05, so the third hypothesis is accepted.According to Mardiasmo (2019), tax sanctions are a real barrier for the implementation of a rule that contains rights and obligations. Sanctions are a form of non-fulfillment of obligations that have been determined based on the law and its regulations. Therefore, it is necessary to carry out various policies related to tax sanctions, such as the abolition of sanctions within a certain time in order to provide opportunities for taxpayers who are in arrears in payments.

Discussion of the Results of Hypothesis 4

Testing the fourth hypothesis in this study states that tax knowledge about motor vehicle tax has a significant effect on taxpayer compliance. It can be seen from the significance value of this variable is 0.031 < 0.05, so the fourth hypothesis is accepted. This means that the tax education received by motorized vehicle taxpayers in Pati Regency guarantees that a taxpayer will comply more with the obligation to pay motorized taxes. The more frequent the provision of knowledge to the public about the importance of taxes which has an impact on taxpayer compliance itself.

Discussion of Hypothesis Results 5

The fifth hypothesis testing in this study states that taxation socialization has a significant effect on taxpayer compliance. It can be seen from the significance value of this variable is 0.000 <0.05, so the fifth hypothesis is accepted.Tax socialization is the provision of in-depth knowledge of taxation to the public which is intended to provide an understanding to the public about the importance of paying taxes. The existence of this socialization can increase public knowledge about the benefits of paying taxes for national development as well as sanctions for

not paying taxes, so that this tax socialization can increase awareness and increase compliance from taxpayers in paying taxes so that state tax revenues will increase.

CONCLUSION

Based on the results of research that has been carried out by researchers about "the influence of Taxpayer Awareness, Service Quality, Tax Sanctions, Tax Knowledge and Tax Socialization on Taxpayer Compliance in Paying Motor Vehicle Taxes (Case Study On SAMSAT Pati Regency)", it can be concluded as following:

1. Taxpayer awareness partially has a significant effect on taxpayer compliance in paying motor vehicle taxes.
2. Service quality partially has a significant effect on taxpayer compliance in paying motor vehicle taxes
3. Tax sanctions partially have a significant effect on taxpayer compliance in paying motor vehicle taxes
4. Tax knowledge partially has a significant effect on taxpayer compliance in paying motor vehicle taxes
5. Tax socialization partially has a significant effect on taxpayer compliance in paying motor vehicle taxes
6. Five variables in this study, namely taxpayer awareness, service quality, tax sanctions, tax knowledge and tax socialization simultaneously affect taxpayer compliance in paying motor vehicle taxes.

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