

The Influence of Taxpayer Knowledge, Motor Vehicle Tax Sanctions, and the Samsat Drive Thru System On Motor Vehicle Taxpayer Compliance (Case study of Motor Vehicle Taxpayer at Samsat Drive Thru Medan)

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Article Info	ABSTRACT
Keywords: Knowledge, Taxpayers, Motor Vehicle Tax Sanctions, Drive Thru, Compliance	This study supposed to determine the effect of taxpayer knowledge, motor vehicle tax sanctions, and the Samsat Drive Thru system on compliance of motor vehicle taxpayers (case study of motor vehicle taxpayer at Samsat Drive Thru Medan). The type of research that will be used in this research is descriptive and associative methods, because there are variables that will be examined for their relationship and the aim is to present a structured, factual, and accurate description of the facts in the relationship between the variables studied. The population of this study is motor vehicle taxpayers who make PKB payments in 2023 and researchers limit the population to 150 taxpayers and the sampling technique used is accidental sampling of 150 taxpayers. The data analysis technique used is the Validity and reliability test to see the influence between variables using the Hypothesis test (Test and Test f) and the determination test using SPSS. The results showed that Taxpayer Knowledge has a positive and significant effect on Taxpayer Compliance at the Medan samsat office. PKB sanctions have a positive and significant effect on taxpayer compliance at the Medan samsat office. The Samsat Drive Thru system has a positive and significant effect on taxpayer compliance at the Medan samsat office. Determination Test Taxpayer Knowledge, motor vehicle tax sanctions Sanctions, Samsat Drive Thru system while the remaining 28.9% is influenced by other variables not examined in this study such as service quality, motor vehicle tax sanctions fees and other variables. To Dispenda as a government agency in charge of Motor Vehicle Tax payments should increase innovation in Motorized Tax payments as effectively and efficiently as possible so that taxpayer compliance will increase.
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INTRODUCTION

Regional development is a development that takes place continuously and continuously with the aim of improving the welfare of the people. In order to realize this goal, the local government requires funds from within the country in the form of taxes. Medan City is one

of the most populous cities in Indonesia so it is not strange if as of April 2024 the number of four-wheeled motorized vehicles in Medan City reached 505,718 units [1].

If we look at Law Number 28 of 2009 concerning Regional Taxes and Levies, the definition of motorized vehicles is 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 motors or other equipment that functions to convert a certain energy resource into the propulsion of the motor vehicle concerned, including heavy equipment and large equipment which in its operation uses wheels and motors and is not permanently attached and motorized vehicles operated in water. For the ownership and or control of motorized vehicles, the community will be taxed in the form of motor vehicle tax (PKB).

Currently, the high number of vehicles that do not re-register in Medan City illustrates the low level of awareness of vehicle owners to register their motor vehicle ownership. In addition to harming the vehicle owner, it also affects regional income and can hamper the pace of development in various areas of Medan City. Based on data obtained from the Medan City Dispenda, for 2022 there were 75,000 vehicles, in 2023 there were around 93,000, so the Head of Medan City Dispenda and his staff are trying hard until the end of 2024 to record the number of vehicles that did not re-register. It is likely that the number will increase, seeing the experience of previous years that always goes up.

Although the Medan City Traffic Corps has formed a KMDU Special Unit team that conducts socialization at all SAMSAT branches, other innovations are still needed to reduce the number of KTMDU. Because if only by conducting Joint Vehicle Operations in each region, it has not been able to reduce with a significant number. Currently, the Medan City Dispenda is making innovations aimed at making it easier for people to pay taxes and vehicle registration. Starting from After e-samsat and Samsat rive Thru which are scheduled at several strategic points in Medan City, making it easier for taxpayers to pay vehicle taxes.

Hard, creative and innovative efforts must be made through a process of strategic and tactical considerations, one of which relates to motor vehicle taxes both on land and on water. According to Article 2 of Law No. 34 Year 200 on local taxes and levies, it is stated that the types of provincial taxes consist of 4 (four) types of taxes, including: taxes on motorized vehicles and vehicles on water; transfer fees for motorized vehicles and vehicles on water; motor vehicle fuel tax; and taxes on the collection and utilization of underground water and surface water. Provisions for the implementation of local taxes are further regulated through Government Regulation of the Republic of Indonesia Number. 65 of 2001 concerning local taxes.

Based Of the various local taxes above, motor vehicle tax (PKB) is one of the *prima donnas* in financing regional development. Therefore, revenue from the PKB sector needs to be optimized through intensification efforts as well as from various efforts that can increase the amount of revenue from this sector, one of which is to reduce motor vehicle tax arrears to a minimum. However, if the combined vehicle operations/raids both on a large and small scale are felt to be insufficient or even do not provide a deterrent effect to tax

debtors, then other ways are needed to overcome it. Starting from the affirmation and enforcement of sanctions, improvement of administrative systems, ball pick-up services, direct collection and so on.

It should be noted that a minimum of 10% (ten percent) of PKB revenue, including that shared with regencies/cities, is allocated for road construction and/or maintenance and improvement of public transportation modes and facilities. As the people of Medan City, let us be more obedient in paying our vehicle taxes. Take advantage of the innovations and services provided by the Medan City Samsat Supervisory Team so that paying PKB is easier, faster, and more precise.

Literature Review

Taxpayer Knowledge

This taxation knowledge is not only a conceptual understanding based on the Taxation Law, Decree of the Minister of Finance, Circular Letter, Decree but also the demand for technical ability or skills on how to calculate the amount of tax payable. High knowledge and insight in taxpayers has an impact on the higher level of taxpayer compliance [2]. According to [3] taxation knowledge is: "Knowledge of the concept of general provisions in the field of taxation, types of taxes that apply in Indonesia ranging from tax subjects, tax objects, tax rates, calculation of taxes payable, recording taxes payable, to how to fill in tax reporting". Taxpayer awareness will increase if the community has a positive perception of taxes. Intensive and continuous tax counseling will increase taxpayers' understanding of the obligation to pay taxes as a form of national mutual cooperation in raising funds for the benefit of financing government and national development [4].

Motor Vehicle Tax Sanctions

According to [5], tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed, in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms. In the implementation of tax sanctions, tax authorities must be active and are required to be disciplined in imposing sanctions on taxpayers who violate to make the community obedient and as a deterrent so that taxpayers do not violate tax regulations [6]. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed, in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms. According to [7] in the collection of motor vehicle taxes, two types of sanctions are known, namely: 1. Administrative sanctions in the form of an increase 2. Administrative sanctions in the form of interest. These administrative sanctions will be imposed if the taxpayer is late in carrying out registration beyond the specified time or due date, then the taxpayer will be subject to administrative sanctions in the form of an increase of 25% of the tax principal plus an administrative sanction in the form of interest of 2% per month calculated from the tax that is less or not paid for a maximum period of 24 months calculated from the time the tax is due [8].

Samsat Drive Thru System

Samsat Drive Thru is a service for validating STNK (Vehicle Number Certificate), paying PKB (Motor Vehicle Tax), and SWDKLLJ (Mandatory Contribution of Road Traffic Accident Fund) which is implemented outside the Samsat Joint Office Building and allows taxpayers to make transactions without having to get off the motorized vehicle they are driving. This service was established with the intention of providing services to the community, especially those who are Motor Vehicle Taxpayers, especially for tax payment requests so that they can be served quickly and can increase trust in the community [9] and [10].

Taxpayer Compliance

According to [11] defines taxpayer compliance as tax compliance where taxpayers fulfill all tax obligations and exercise their taxation rights. According to [12], suggesting compliance and awareness of the fulfillment of tax obligations is reflected in the following situations: a. Taxpayers understand and try to understand all the provisions of tax laws and regulations b. Fill out the tax form completely and clearly. c. Calculate the amount of tax owed correctly. d. Pay the tax owed on time. Pay the tax owed on time. Taxpayer compliance as the foundation of official assessment can be achieved if the key elements have been implemented effectively. There are two kinds of compliance, namely formal compliance and material compliance. Formal compliance is a situation where the tax fulfills its obligations formally in accordance with the provisions in the tax legislation.

Material compliance is a situation where taxpayers fulfill all material provisions of taxation, namely in accordance with the content and spirit of the tax law [13]. Government Regulation in Lieu of Law of the Republic of Indonesia Number 5 of 2008 concerning general provisions of taxation states that compliant taxpayers are seen from the indicators: a. Compliance of taxpayers in registering themselves b. Compliance in the calculation and payment of reduced taxes c. Never sentenced for committing criminal acts in taxation

Conceptual Research

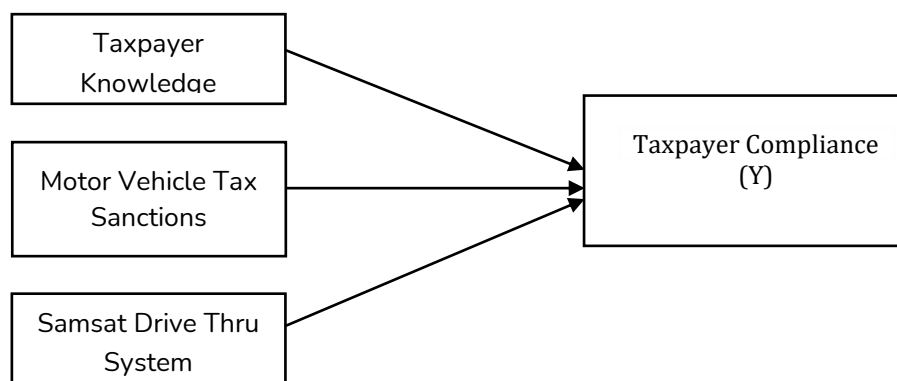


Figure 1. Conceptual Framework

Hypothesis

The hypothesis according to [14] is a temporary answer to the formulation of research problems and is based on empirical facts obtained through data collection:

- H1 : Taxpayer knowledge affects the compliance of motor vehicle taxpayers.
- H2 : Motor Vehicle Tax Sanctions affect the compliance of motor vehicle taxpayers.
- H3 : Samsat Drive Thru affects the compliance of motor vehicle taxpayers.
- H4 : Taxpayer knowledge, motor vehicle tax sanctions, and the drive thru samsat system affect the compliance of motor vehicle taxpayers.

METHOD

The type of research that will be used in this research is descriptive and associative methods, because there are variables that will be examined for their relationship and the aim is to present a structured, factual, and accurate description of the facts in the relationship between the variables studied. The location of this research was conducted at Samsat Medan City which is located at Jl. Teuku Daud No.2, Madras Hulu, Kec. Medan Polonia, Medan City, North Sumatra 20151, while the population of this study is motor vehicle taxpayers who make PKB payments in 2023 and researchers limit the population to 150 taxpayers and the sampling technique used is incidental sampling of 150 taxpayers. The data analysis technique used is the Validity and reliability test to see the effect between variables using the Hypothesis test (Test and Test f) and the determination test using SPSS [15].

RESULT AND DISCUSSION

Respondent Characteristics

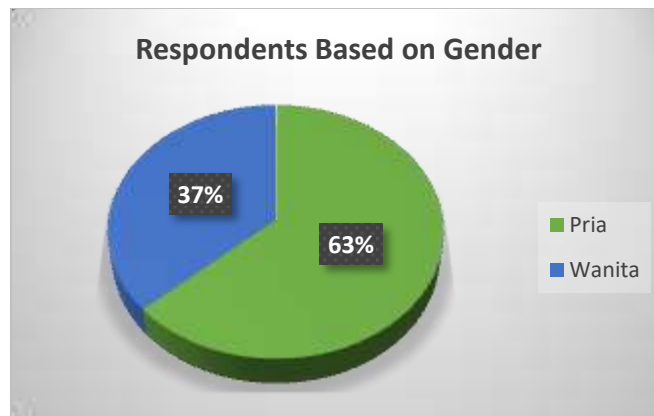


Figure 2. Characteristics of Respondents Based on Gender

Based on the picture above, it can be seen that the majority of respondents in this study were male as many as 63% and female respondents as many as 37%.

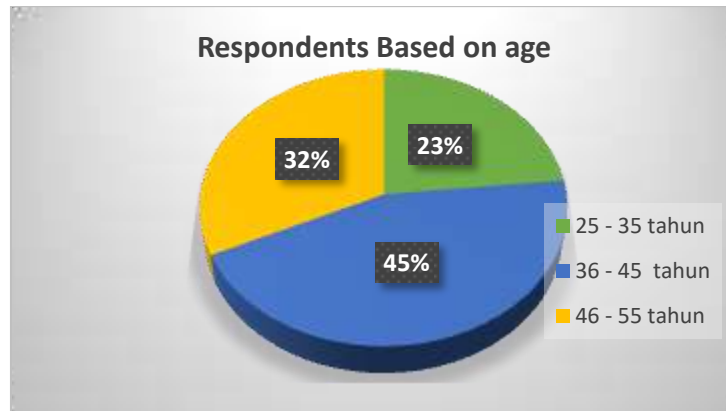


Figure 3. Characteristics of Respondents Based on Age

Based on the picture, the majority of respondents in this study based on age are respondents with an age range of 36 - 45 years as many as 45%, respondents with an age range of 46 - 55 years as many as 32% and respondents with an age range of 25 - 35 years as many as 23%.

Validity Test

Table 1. Validity Test Results

No	Variable	Item	R count	R table	description
1	Taxpayer knowledge (X1)	Item ke 1	0,737	0,159	Valid
2		Item ke 2	0,698	0,159	Valid
3		Item ke 3	0,707	0,159	Valid
4		Item ke 4	0,676	0,159	Valid
5		Item ke 5	0,787	0,159	Valid
6		Item ke 6	0,733	0,159	Valid
1	Motor Vehicle Tax Sanctions (X2)	Item ke 1	0,742	0,159	Valid
2		Item ke 2	0,763	0,159	Valid
3		Item ke 3	0,817	0,159	Valid
4		Item ke 4	0,828	0,159	Valid
5		Item ke 5	0,401	0,159	Valid
6		Item ke 6	0,502	0,159	Valid
1	Samsat Drive Thru System (X3)	Item ke 1	0,714	0,159	Valid
2		Item ke 2	0,620	0,159	Valid
3		Item ke 3	0,715	0,159	Valid
4		Item ke 4	0,683	0,159	Valid
5		Item ke 5	0,795	0,159	Valid
1	compliance Taxpayer (Y)	Item ke 1	0,502	0,159	Valid
2		Item ke 2	0,561	0,159	Valid
3		Item ke 3	0,753	0,159	Valid
4		Item ke 4	0,504	0,159	Valid

Based on the results of the validity test on variables X1, X2, X3 and Y with a total of 21 statement items, it can be concluded that all question items are valid because they have r_{count} value greater than 0.159.

Reliability test

Table 2. Reliability Test Results

Variable	Reliability Statistics		Status
	Cronbach's Alpha	N of Items	
Taxpayer knowledge (X1)	.901	6	Reliable
Motor Vehicle Tax Sanctions (X2)	.770	6	Reliable
Samsat Drive Thru System (X3)	.777	5	Reliable
compliance Taxpayer (Y)	.917	4	Reliable

Based on the table above, the reliability test results for the five research variables *Cronbach's alpha* value > 0.60, which means that the question items in this study are considered reliable.

Multiple Regression Test

Table 3. Multiple Regression Test Results

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	7,767	4,250		1,828	,073
Taxpayer knowledge	,150	,126	,163	2,190	,005
Motor Vehicle Tax Sanctions	,302	,198	,213	2,529	,003
Samsat Drive Thru System	,341	,145	,431	2,286	,000

a. Dependent Variable: Compliance Taxpayer

1. The coefficient value of the taxpayer Knowledge variable (X^1) is 0.150 The positive sign indicates a direct change from the taxpayer knowledge variable (X^1) to the Compliance taxpayer variable (Y).
2. 2) The coefficient value of the Motor Vehicle Tax Sanctions variable (X^2) is 0.302 The positive sign indicates a direct change from the Motor Vehicle Tax Sanctions variable (X^2) to the Compliance taxpayer variable (Y).
3. The coefficient value of the Samsat Drive Thru variable (X^3) of 0.341 A positive sign indicates a direct change from the Samsat Drive Thru variable (X^3) to the Compliance taxpayer variable (Y).

T Test (Partial test)

Table 4. t Test Results Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	7,767	4,250			1,828	,073
Taxpayer knowledge	,150	,126	,163		2,190	,005
Motor Vehicle Tax Sanctions	,302	,198	,213		2,529	,003
Samsat Drive Thru System	,341	,145	,431		2,286	,000

a. Dependent Variable: Compliance Taxpayer

1. Based on the table above, the t_{count} value of the variable (X1) is 2.190, which means that the $t_{count} > t_{table}$ ($2.190 > 1.975$) with a significant $0.005 < 0.05$, then H_a is accepted and H_o is rejected, meaning that the hypothesis (H_a) shows the results of Taxpayer Knowledge has a positive and significant effect on Taxpayer Compliance at the Medan samsat office.
2. Based on the table above, the t_{count} value of the variable (X2) is 2.529, which means that the $t_{count} > t_{table}$ ($2.529 > 1.975$) with a significant $0.005 < 0.05$, then H_a is accepted and H_o is rejected, meaning that the hypothesis (H_a) shows the results of Motor Vehicle Tax Sanctions have a positive and significant effect on Taxpayer Compliance at the Medan samsat office.
3. Based on the table above, the t_{count} value of the variable (X3) is 2.286, which means that the $t_{count} > t_{table}$ ($2.286 > 1.975$) with a significant $0.005 < 0.05$, then H_a is accepted and H_o is rejected, meaning that the hypothesis (H_a) shows the results of Samsat Drive Thru have a positive and significant effect on taxpayer compliance at the Medan samsat office.

F TEST (Simultaneous Test)

Table 5. F TEST (Simultaneous Test) ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1837.699	4	459.425	31.917	.000 ^b
Residual	748.511	52	14.394		
Total	2586.211	56			

a. Dependent Variable: Compliance Taxpayer
 b. Predictors: (Constant), Taxpayer knowledge, Motor Vehicle Tax Sanctions, Samsat Drive Thru System

Based on the calculation results obtained $F_{count} = 31.917$ to determine the value of F_{count} with a significance level of 5% with degrees of freedom, $df = (n-k)$ obtained for F_{table} is 2.696 So the results of the calculation of $F_{count} > F_{table}$ ($31.917 > 2.696$ with obtained

sig value ($0.000 < 0.05$) then simultaneously the independent variables of taxpayer knowledge, Motor Vehicle Tax Sanctions and Samsat Drive Thru System have a positive and significant effect on taxpayer compliance at the Medan samsat office.

Determination test

Table 6. Determination test
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.843 ^a	.711	.688	3,794

a. Predictors: (Constant), Taxpayer knowledge, Motor Vehicle Tax Sanctions, Samsat Drive Thru System
b. Dependent Variable: Compliance Taxpayer

The results of the determination test above show that the coefficient of determination (seen from *R Square*) is 0.711, this means that 711.1% of the variance in the value of Compliance Taxpayer at the Medan City Drive Thru Samsat office is determined or explained by the independent variables, taxpayer Knowledge, Motor Vehicle Tax Sanctions, Samsat Drive Thru system while the remaining 28.9% is influenced by other variables not examined in this study such as service quality, PKB fees and other variables.

The influence of taxpayer knowledge on the compliance of motor vehicle taxpayers.

The tax knowledge variable has a positive and significant effect on motor vehicle taxpayer compliance. So that it proves that the more taxpayer tax knowledge increases, the more taxpayer compliance will increase in fulfilling their tax obligations. This study is in line with the results of research [16][17] and [18] which state that with the increase in the number of vehicles each year, it will increase taxpayer compliance and sources of local revenue through tax collection carried out on motor vehicle owners. The increase will go well with the active role of Samsat as the tax collector. Taxpayer compliance is an individual awareness that encourages taxpayers to carry out their tax obligations in accordance with applicable laws and regulations. The results of the study [19] state that taxpayer knowledge is all information owned by taxpayers related to tax procedures and provisions. The higher the taxpayer's knowledge, the higher the taxpayer's compliance in paying the motor vehicle tax. The more taxation knowledge obtained, the more taxpayers will understand their tax obligations and the sanctions that will be received when carrying out tax obligations, resulting in taxpayers paying their taxes on time without coercion.

The effect of Motor Vehicle Tax Sanctions on compliance of motor vehicle taxpayers.

The motor vehicle tax sanction variable has a positive and significant effect on motor vehicle taxpayer compliance. So it proves that the more PKB sanctions increase, the more taxpayer compliance will increase in fulfilling their tax obligations. Research results [20] Tax sanctions are applied as a result of non-fulfillment of tax obligations by taxpayers as regulated by tax law. The implementation of sanctions against taxpayers can lead to the fulfillment of tax obligations by taxpayers so as to increase taxpayer compliance.

Taxpayers will comply (due to pressure) because they think of heavy sanctions in the form of fines due to illegal actions in their efforts to smuggle taxes. This research is supported by the results of research [21] The taxpayer compliance factor is very influential on the increase in motor vehicle tax payments, with the existence of tax sanctions / fines can optimize motor vehicle taxpayer compliance is very necessary in the process of enforcing taxpayer compliance and to implement rules so that taxpayers make tax payments on time. Taxpayer compliance will not run very optimally without these sanctions/fines.

The effect of Samsat Drive Thru system on motor vehicle taxpayer compliance.

Samsat Drive Thru system variables have a positive and significant influence on motor vehicle taxpayer compliance. Thus proving that the increasing Samsat Drive Thru system will also increase taxpayer compliance in fulfilling tax obligations. Research results [9] with the Samsat Drive Thru system, it can be more controlled in terms of motor vehicle data collection. All taxpayer identity and file requirements when collecting data are easy and fast, besides that taxpayers can easily pay taxes using samsat Drive Thru. When going to pay taxes taxpayers simply by submitting a vehicle registration can be directly processed do not need to get off the vehicle, this causes the taxpayer's interest is increasing. This research is also supported by the results of the study [22] stating in their research that the Samsat Drive Thru system is a vehicle registration verification service that makes it easy for taxpayers to pay taxes quickly and without getting off the vehicle. The more optimal the samsat drive thru system will affect the level of compliance of motor vehicle taxpayers.

The effect of taxpayer knowledge, Motor Vehicle Tax sanctions, and samsat drive thru system on motor vehicle taxpayer compliance.

Simultaneously taxpayer knowledge, Motor Vehicle Tax sanctions, and samsat drive thru system affect the compliance of motor vehicle taxpayers. This means that if the Medan City Dispenda increases socialization, taxpayer knowledge will increase and the sanctions given must also be evaluated whether they are in accordance with applicable laws so that they are not burdensome for taxpayers so that PKB sanctions do not actually reduce taxpayer compliance, this research is supported by the results of research [23] and [24] explaining that the government in this case must strive to increase taxpayer compliance, one of which is by means of taxpayer knowledge socialization. Taxpayer knowledge is a basic understanding for taxpayers about the law, legislation, and correct taxation procedures. Taxpayers will perform and carry out their tax obligations and rights if they already know and understand their obligations as a taxpayer until finally the benefits of paying the tax can be felt.

CONCLUSION

The results showed that taxpayer knowledge has a positive and significant effect on taxpayer compliance at the Medan samsat office. Motor Vehicle Tax sanctions have a positive and significant effect on taxpayer compliance at the Medan samsat office. Samsat Drive Thru system has a positive and significant effect on taxpayer compliance at Samsat Medan office. Udi determination of Taxpayer knowledge, Motor Vehicle Tax sanctions,

Samsat Drive Thru system while the remaining 28.9% were influenced by other variables that were not studied in this study such as service quality, Motor Vehicle Tax sanctions costs and other variables. To Dispenda as a government agency in charge of motor vehicle tax payments should improve innovation in motor tax payments as effectively and efficiently as possible so that taxpayer compliance will increase.

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