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Enhancing Motor Vehicle Tax Compliance: The Role of Awareness, Sanctions, and Mobile SAMSAT Services in Lamongan

Peningkatan Kepatuhan Pajak Kendaraan Bermotor: Peran Sosialisasi, Sanksi, dan Layanan SAMSAT Keliling di Lamongan

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Abstract - This study investigates the determinants of motor vehicle tax compliance by examining the influence of tax awareness, tax sanctions, and the Mobile SAMSAT service program at the Lamongan Joint SAMSAT Office. Employing a quantitative approach, primary data were collected from 86 taxpayers using convenience sampling through questionnaires distributed both in person and online. Data were analyzed using multiple linear regression with SPSS software. Findings reveal that tax awareness and the Mobile SAMSAT program significantly and positively affect taxpayer compliance, while tax sanctions exhibit no significant impact. This research contributes novel insights by integrating the Mobile SAMSAT program, a relatively underexplored variable in the Lamongan context, into the compliance framework, grounded in Attribution Theory and the Theory of Planned Behavior (TPB). Theoretically, it enriches the literature on tax compliance by highlighting contextual service innovations. Practically, it offers actionable recommendations for local governments to enhance compliance through targeted awareness campaigns and expanded mobile services, thereby optimizing regional tax revenue for sustainable development.

Keywords: Mobile SAMSAT Services, Motor Vehicle Tax, Tax Awareness, Taxpayer Compliance, Tax Sanctions.

Abstrak *- Penelitian ini mengkaji faktor-faktor yang mempengaruhi kepatuhan pajak kendaraan bermotor dengan mengkaji pengaruh kesadaran pajak, sanksi pajak, dan program layanan SAMSAT Keliling di Kantor Bersama SAMSAT Lamongan. Dengan menggunakan pendekatan kuantitatif, data primer dikumpulkan dari 86 wajib pajak dengan menggunakan teknik pengambilan sampel secara langsung dan daring. Data dianalisis menggunakan regresi linier berganda dengan perangkat lunak SPSS. Hasil penelitian menunjukkan bahwa kesadaran pajak dan program SAMSAT Keliling berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak, sedangkan sanksi pajak tidak berpengaruh signifikan. Penelitian ini memberikan wawasan baru dengan mengintegrasikan program SAMSAT Keliling variabel yang relatif kurang dieksplorasi dalam konteks Lamongan ke dalam kerangka kepatuhan, yang didasarkan pada Teori Atribusi dan Teori Perilaku Terencana (TPB). Secara teoritis, penelitian ini memperkaya literatur tentang kepatuhan pajak dengan menyoroti inovasi layanan kontekstual. Secara praktis, penelitian ini menawarkan rekomendasi yang dapat ditindaklanjuti bagi pemerintah daerah untuk meningkatkan kepatuhan melalui kampanye kesadaran yang terarah dan perluasan layanan seluler, sehingga mengoptimalkan pendapatan pajak daerah untuk pembangunan berkelanjutan.*

Kata Kunci*: Kepatuhan Wajib Pajak, Kesadaran Pajak, Layanan SAMSAT Keliling Pajak Kendaraan Bermotor, Sanksi Pajak.*

INTRODUCTION

Taxation is a cornerstone of public finance, constituting approximately 73.3% of Indonesia's State Budget (APBN) (Cong & Agoes, 2019). At the regional level, motor vehicle tax (PKB) is a pivotal component of Locally Generated Revenue (PAD), funding critical infrastructure and public services (Langgeng & Krisdiyawati, 2021). As stipulated in Law No. 28 of 2009, PKB is levied on vehicle ownership, with at least 10% of its proceeds allocated to transportation and infrastructure development. However, achieving optimal tax compliance remains a challenge, particularly in regions like Lamongan,

Table 1. Realization of Motor Vehicle Tax Revenue 2019-2022

Year	Target PKB Revenue (Rp)	Target PKB Revenue (Rp)	PKB Target Achievement Percentage (%)
2019	131.500.000.000	144.499.168.130	109,89
2020	114.000.000.000	134.777.496.800	118,23
2021	133.000.000.000	140.591.452.550	105,71
2022	141.200.000.000	158.045.884.883	111,93

Source: Bapenda Jatim, 2023.

The persistently low compliance rates underscore the urgency of understanding the drivers of taxpayer behavior. Prior studies highlight factors such as tax awareness, sanctions, and service quality as key influencers Pramesty & Rosyadi, (2022), Hardiningsih et al., (2020). Yet, the role of innovative service delivery mechanisms, such as Mobile SAMSAT programs, remains underexplored, particularly in localized contexts like Lamongan. This study addresses this gap by examining how tax awareness, tax sanctions, and Mobile SAMSAT services influence motor vehicle tax compliance, offering both theoretical and practical contributions to the discourse on tax administration.

Table 2. List of Motor Vehicles at SAMSAT Lamongan Regency 2019-2022

Year	Number of vehicles	Amount Paid Tax	Presentage
2019	558.410 unit	320.054 unit	45%
2020	611.689 unit	326.093 unit	46%
2021	723.512 unit	345.294 unit	52%
2022	778.432 unit	367.410 unit	52%

Source: Bapenda Jatim, 2023.

This study aims to evaluate the impact of tax awareness, tax sanctions, and Mobile SAMSAT services on motor vehicle tax compliance at the Lamongan SAMSAT Office. The research questions are:

1. How does tax awareness influence motor vehicle taxpayer compliance?
2. To what extent do tax sanctions affect motor vehicle taxpayer compliance?
3. What is the role of Mobile SAMSAT services in enhancing motor vehicle taxpayer compliance?

While previous research has explored tax awareness and sanctions (Karlina & Ethika, 2021; Ilhamsyah et al., 2016), the inclusion of Mobile SAMSAT services as a determinant of compliance is novel, especially in Lamongan. This study builds on the work of Dwipayana et al. (2017) by contextualizing mobile service interventions within a rural setting, offering fresh insights into service-driven compliance strategies.

Theoretically, this study advances the application of Attribution Theory and TPB in tax compliance research by integrating service innovation. Practically, it provides evidence-based recommendations for local governments to bolster compliance through enhanced awareness campaigns and mobile service expansion, ultimately strengthening regional fiscal capacity.

Low compliance rates in Lamongan hinder the maximization of PAD, limiting resources for public welfare. By identifying effective compliance drivers, this study supports policymakers in designing interventions that align with behavioral and structural realities, addressing a critical issue in regional governance.

LITERATURE REVIEW

Attribution Theory, proposed by Heider (1958), posits that behavior is shaped by internal (e.g., attitudes, awareness) and external (e.g., sanctions, services) factors. In taxation, compliance may stem from internal motivations, such as awareness of civic duties, or external pressures, such as penalties or accessible services (Robbins & Judge, 2017). This framework is apt for analyzing how taxpayers attribute their compliance decisions to personal understanding or external interventions like Mobile SAMSAT services.

The TPB Ajzen (1991) asserts that behavior is driven by intentions, which are influenced by attitudes, subjective norms, and perceived behavioral control. In this study, tax awareness reflects attitudes, tax sanctions represent subjective norms, and Mobile SAMSAT services enhance perceived control by

reducing barriers to compliance (Fishbein & Ajzen, 2010). TPB provides a robust lens for understanding how intentional and facilitated behaviors converge to foster tax compliance.

Tax awareness refers to taxpayers' understanding of their fiscal obligations and the societal benefits of taxation (Iqbal, 2018). According to TPB, higher awareness strengthens intentions to comply, as taxpayers recognize the value of their contributions (Sulistiawati & Budiartha, 2013). Empirical evidence supports this, with studies like Masur and Rahayu (2020) finding a positive link between awareness and compliance.

H_1: Tax awareness positively influences motor vehicle taxpayer compliance.

Tax sanctions are punitive measures designed to deter non-compliance through fines or legal consequences (Mardismo, 2013). Attribution Theory suggests that external pressures like sanctions can compel compliance by increasing perceived costs of non-compliance (Allingham & Sandmo, 1972). However, their effectiveness varies, with Ilhamsyah et al. (2016) reporting positive effects, while Karlina & Ethika, (2021) found no significant impact.

H_2: Tax sanctions positively influence motor vehicle taxpayer compliance.

Mobile SAMSAT services provide accessible, on-the-go tax payment facilities, reducing geographical and logistical barriers (Rohemah et al., 2013). Within TPB, these services enhance perceived behavioral control, making compliance more feasible (Ajzen, 2011). Studies by Ardiyanti and Supadmi (2020) and Purnama et al. (2023) confirm their positive impact on compliance.

H_3: Mobile SAMSAT services positively influence motor vehicle taxpayer compliance.

The study posits that tax awareness (internal factor), tax sanctions (external coercive factor), and Mobile SAMSAT services (external facilitative factor) collectively drive compliance, mediated by the mechanisms of Attribution Theory and TPB.

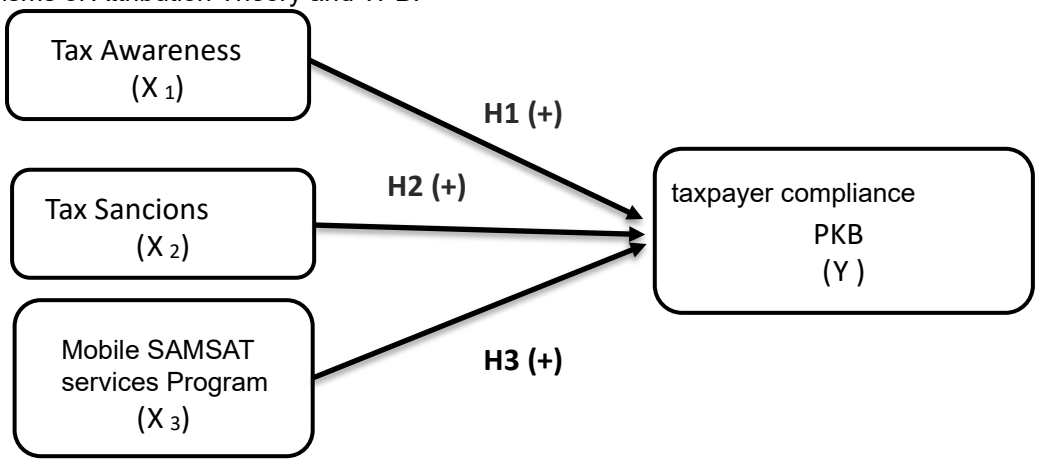

Figure 1. Research Model

RESEARCH METHOD

This study adopts a quantitative approach, utilizing primary data collected via Likert-scale questionnaires (1–5). The population comprises 778,432 registered motor vehicles in Lamongan as of 2022 (Bapenda Jatim, 2023). A sample of 86 taxpayers was selected using convenience sampling, calculated via Slovin's formula with a 10% margin of error.

Data were gathered between March and April 2024 through in-person questionnaires at the Lamongan SAMSAT Office and online distribution via social media platforms. Of 100 distributed questionnaires, 86 were valid after excluding incomplete responses.

Tax Awareness (X_1). Measured using 6 indicators, including knowledge of tax obligations and benefits (adapted from Iqbal, 2018).

Tax Sanctions (X_2): Assessed with 5 indicators, such as awareness of fines and penalties (Mardismo, 2013).

Mobile SAMSAT Services (X_3). Evaluated with 7 indicators, focusing on accessibility and service quality (Rohemah et al., 2013).

Taxpayer Compliance (Y): Measured with 6 indicators, including timely payment and document completeness (Ilhamsyah et al., 2016).

Data were analyzed using SPSS version 25, following these steps:

1. Descriptive Statistics: To summarize respondent characteristics and variable distributions.
2. Validity and Reliability Tests: To ensure instrument quality (Cronbach's Alpha > 0.5; r calculated > r table).
3. Classical Assumption Tests: Including normality (Kolmogorov-Smirnov), multicollinearity (VIF < 10), and heteroskedasticity (sig. > 0.05).
4. Multiple Linear Regression: To test hypotheses, with the model:
   $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$ (1)
   Where:
   Y = Compliance; X_1 = Tax awareness; X_2 = Tax sanctions; X_3 = Mobile SAMSAT services;
   α = Constant; β_1–β_3 = Coefficients; ε = Error term.
5. Goodness-of-Fit Tests: Adjusted R^2 and F-test to evaluate model robustness.

FINDINGS AND DISCUSSION

Based on the results of the descriptive statistical test, it can be concluded that each variable has the same amount of data, which is 68 data. In addition, each variable has a different minimum value, tax awareness has a value of 19, tax sanctions are 15, and the value of the mobile vehicle tax office service program and taxpayer compliance have the same value, which is 21. The maximum value of the tax awareness and sanctions variables is the same, which is 30, while the mobile vehicle tax office service program and taxpayer compliance variables have a value of 35. However, the average value of each variable is different, with the highest average being the mobile vehicle tax office service program variable of 28.26 and the lowest average being the tax awareness variable of 23.76. Each variable also has a different standard deviation value, the variable with the highest value in the standard deviation is the mobile vehicle tax office service program of 3.276 and the variable with the lowest standard deviation value is tax awareness of 2.410.

Table 3. Statistic Deskriptif Result

Variable	N	Minimum	Maximum	Mean	Standar Deviasi
Tax Awareness	86	19	30	23,76	2,410
Tax Sanctions	86	15	30	24,01	2,677
Mobile SAMSAT services Program	86	21	35	28,26	3,276
Taxpayer Compliance	86	21	35	27.49	2,815

Source: data primer (2024).

In this study, a questionnaire was used as an analysis tool. This study focuses on the respondents' scores for each observation. While data collection determines whether the respondents' answer scores are valid or not. A good data collection instrument must be valid and reliable. According to (Sugiyono, 2013), "valid" refers to what the instrument can and should be measured.

Validity is a metric that indicates the degree of validity or authenticity of an instrument. This test uses Pearson correlation, with the model considered "valid" if the calculated r value > r table. Conversely, if the calculated r value is smaller than the r table, then the model is considered "invalid" (Ghozali, 2016). There is a construct indicator that does not meet the indicator requirements, namely the KWP7 indicator. Thus, this indicator must be eliminated in order to meet the required rule of thumb requirements. After modifying all indicators, each variable has shown that the calculated r value> r table, so all variables used in this study can be said to be valid.

Table 4. Reability Test

No	Variable	Coefficient Reability	Explanation
1	Tax Awareness (X_1)	0,510	Reliable
2	Tax Sanctions (X_2)	0,635	Reliable
3	Mobile SAMSAT services Program (X_3)	0,812	Reliable
4	Taxpayer Compliance	0,768	Reliable

Source: Primary data (2024).

From the results of the reliability test in this study, it can be seen that the Cronbach's Alpha (α) value is greater than 0.5. This indicates that each statement item can produce consistent and useful data. This means that if the statement is submitted again, it will produce an answer that is relatively the same as the previous answer.

The classical assumption test aims to verify the research hypothesis using multiple regression analysis, apply classical assumptions to ensure the findings are in accordance with the BLUE (Best, Linear, Unbiased Estimator) criteria. The classical assumption tests used in this study include, multicollinearity, heteroscedasticity, and data normality tests.

Table 5. Normality Test One-Sample Kolmogorov-Smirnov Test

Variable	N	*Kolmogorov-Smirnov Test*	Distribution
Tax Awareness	104	0,053	Normal
Tax Sanctions			
Mobile SAMSAT services Program			

Source: Primary data (2024).

The findings of the normality test show that the Kolmogorov-Smirnov significance value is 0.053. The regression model meets the normality criteria because its significance level is greater than 0.05. Thus, the data analyzed can be said to be very good because it has a normal or near-normal distribution.

A regression model is said to be free from multicollinearity if the VIF value is less than 10 and the Tolerance value is more than 0.10. Thus, the data is declared not to experience multicollinearity (Ghozali, 2016). The test results show that all Tolerance levels exceed 0.10 and the VIF value is less than 10. Therefore, it can be concluded that the independent variables do not experience multicollinearity.

Table 6. Multicollinieritas Test

coefficient[a]							
Model	Unstandardized Coefficients		Standardiized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(constant)	6,061	3,044		1,991	0,050		
Total X1	0,330	0,109	0,283	3,025	0,003	0,841	1,190
Total X2	0,128	0,098	0,122	1,305	0,196	0,837	1,194
Total X3	0,372	0,078	0,433	4,789	0,000	0,898	1,113

Source: Primary data (2024).

The results of the heteroscedasticity test, obtained a significance value of the tax awareness variable of 0.830, the tax sanction variable of 0.090, and the mobile samsat service program variable of 0.055. All significance values for each variable are greater than 0.05, which indicates that there is no heteroscedasticity.

The determination coefficient test is used to evaluate the model's ability to explain fluctuations in the dependent variable whose value ranges from 0 to 1. If the R2 value is close to one, the independent or free variable can predict the dependent or bound variable accurately (Ghozali, 2016).

Table 7. Coefficient of Determination Test

Model Summary				
Model	R	R square	Adjusted R Square	Std. Error the Estimate
1	0,638[a]	0,407	0,386	2,206

Source: Primary data (2024).

Table 7 shows that the Adjusted R2 Square is 0.368. The independent factor of this study only contributes 36.8% to the variation of the dependent variable, which is motor vehicle taxpayer compliance. Which means that the variables of tax awareness, tax sanctions, and mobile samsat service programs contribute 36.8% to motor vehicle tax compliance, while the remaining 73.2% is explained by other variables outside this study.

This study uses the F Test or ANOVA (Analysis of Variance). The F Test or ANOVA is used to assess the impact of each independent variable on the overall influence of the study. The hypothesis can be

said to be accepted if the sig value <0.05, and vice versa is said to be rejected if the sig value> 0.05 (Ghozali, 2016).

Table 8. F Test Result

ANOVA[a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	274,348	3	91,449	18,788	0,000[b]
	Residual	399,140	82	4,868		
	Total	673,488	85			

Source: Primary data (2024).

Based on the test findings in Table 8, the significance value of 0.000 is smaller than the probability value (p-value) of 0.05. The results of this F test indicate that the regression equation model used in this study is adequate for interpretation.

Table 9. Multiple Regression Analysis Test

coefficient[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(constant)	- 3,873	4,325		-0,896	0,373
Tax Awareness	0,391	0,103	0,335	3,782	0,000
Tax Sanctions	-0,617	0,356	-0,148	-0,1732	0,087
Mobile SAMSAT Services Program	4,178	0,800	0,460	5,224	0,000

Source: Primary data (2024).

The tax awareness variable has a significance level of 0.000 or <0.05 with a positive Standardized Coefficient Beta value of 0.335. This shows that tax awareness (X1) has a positive and significant effect on vehicle taxpayer compliance (Y), so that the first hypothesis (H_1) is accepted.

The tax sanction variable has a significance level of 0.087 or >0.05 with a negative Standardized Coefficient beta value of -0.148. This shows that tax sanctions (X_2) do not have a significant effect on motor vehicle taxpayer compliance (Y), so that the second hypothesis (H_2) is rejected.

The mobile samsat service program variable has a significance level of 0.000 or <0.05 with a positive Standardized Coefficient beta value of 0.460. This shows that the mobile samsat service program (X_3) has a positive and significant effect on motor vehicle taxpayer compliance (Y), so that the third hypothesis (H_3) is accepted.

Based on the results of hypothesis testing using a multiple linear regression model it shows that tax awareness has a positive effect on motor vehicle taxpayer compliance. This shows that motor vehicle taxpayers registered with the Lamongan Regency SAMSAT are aware of the need to pay taxes on their vehicles. Taxpayers realize that paying taxes is a form of public service that contributes to national and regional development. Taxpayers who have a higher level of awareness are more likely to pay motor vehicle taxes, while non-compliance occurs when they do not understand their obligations.

This study is by the theory used, namely the theory of planned behavior (TPB). This theory explains that if an individual has the intention to behave, then an action will be carried out. In other words, someone who is serious about paying their tax obligations will pay taxes of their own accord without coercion from anyone. When someone behaves like this, it means that they have understood and are aware of the importance of paying taxes.

The findings of this study are in line with previous research Masur & Rahayu, (2020), which stated that taxpayer awareness has a positive effect on motor vehicle taxpayer compliance. Other supporting research was conducted by Isnaini, (2021) and Cahyadi & Jati, (2016), which stated that tax awareness has a positive effect on motor vehicle taxpayer compliance.

Based on the results of hypothesis testing using a multiple linear regression model, it show that tax sanctions do not have a positive effect on motor vehicle taxpayer compliance. These results indicate that the application of harsher penalties to tax defaulters does not encourage them to pay taxes.

Tax sanctions are very important to instill public discipline in paying taxes. Tax sanctions must be applied by the applicable tax laws and regulations. Tax sanctions must be imposed strictly to reduce taxpayer violations of tax violations. The stricter the sanctions given to violators, the more it will encourage individuals to pay their taxes.

Attribution theory states that a person's perception of others can be influenced by internal and external factors. And in this case, tax sanctions are likened to external factors. Tax sanctions are used to prohibit taxpayers from violating tax regulations.

This study is in line with Herawati & Hidayat, (2022) which states that tax sanctions do not have a positive effect on motor vehicle taxpayer compliance. Based on the results of this study, many taxpayers still do not understand the consequences of taxes. Other studies that support this study are Ermawati & Afifi, (2018) and Karlina & Ethika, (2021), which explain that tax sanctions do not affect the compliance of motor vehicle taxpayers. This is because tax sanctions only exist in the law, and law enforcement agencies do not take firm action against violations committed. However, the results of this study are not in line with the research conducted by Langgeng & Krisdiyawati, (2021), which states that tax sanctions have a positive effect on the compliance of motor vehicle taxpayers.

Based on the results of hypothesis testing using multiple linear regression models it shows that the mobile SAMSAT service program has a positive effect on motor vehicle taxpayer compliance. This shows that the influence obtained from the Mobile SAMSAT Program as an independent variable is positive, meaning that the better the quality of the mobile SAMSAT service program, the higher the compliance with motor vehicle tax. The joint office of SAMSAT Lamongan Regency offers a Mobile SAMSAT service program to improve motor vehicle taxpayer compliance. This mobile SAMSAT service program can improve the quality of service by making motor vehicle tax payments easier and more practical for taxpayers who want to make motor vehicle tax payments.

Theory of Planned Behavior (TPB) states that mobile SAMSAT is interpreted as an element of control belief because it guarantees the existence of things that support and inhibit a behavior when implemented. This mobile SAMSAT service program is implemented to provide easy service and reach taxpayers who live far from the SAMSAT office. The results of this study are in line with research conducted by Purnama et.al. (2023), which states that the mobile samsat program has a positive effect on motor vehicle taxpayer compliance, which means that the higher the level of the mobile samsat program, the higher the compliance of motor vehicle taxpayers. Other studies that support this study are studies conducted by Dwipayana et.al. (2017) and Milleani & Maryono, (2020), which state that the mobile samsat program has a positive effect on motor vehicle taxpayer compliance.

Tax awareness significantly enhances compliance (sig. = 0.000), aligning with TPB's assertion that positive attitudes drive behavioral intentions (Ajzen, 1991). Taxpayers in Lamongan who understand the societal benefits of PKB are more likely to comply voluntarily, corroborating findings by Masur and Rahayu (2020) and Hardiningsih et al. (2020). This suggests that cognitive engagement with tax obligations fosters a sense of civic duty.

Local governments should invest in educational campaigns, leveraging digital platforms and community outreach to amplify tax awareness, thereby cultivating a culture of voluntary compliance.

Tax sanctions do not significantly influence compliance (sig. = 0.087), challenging the deterrence model proposed by Allingham & Sandmo (1972). This aligns with Karlina & Ethika (2021), who argue that weak enforcement undermines sanctions' efficacy. In Lamongan, taxpayers may perceive sanctions as theoretical rather than imminent, reducing their deterrent effect.

Strengthening enforcement mechanisms and communicating sanction consequences transparently could enhance their impact, aligning with Attribution Theory's emphasis on external pressures (Robbins & Judge, 2017).

Mobile SAMSAT services significantly boost compliance (sig. = 0.000), supporting TPB's focus on perceived behavioral control (Fishbein & Ajzen, 2010). By bringing tax services closer to taxpayers, Mobile SAMSAT reduces logistical barriers, as evidenced by its high mean score (28.26). This finding echoes Ardiyanti and Supadmi (2020) and Purnama et al. (2023), highlighting service accessibility as a compliance catalyst.

Expanding Mobile SAMSAT coverage, increasing service frequency, and integrating digital payment options could further enhance compliance, offering a scalable model for other regions.
This study's emphasis on Mobile SAMSAT services as a compliance driver is a pioneering contribution in Lamongan, where such interventions are nascent. The positive descriptive statistics reinforce its potential as a replicable strategy for rural tax administration.

CONCLUSION

This study demonstrates that tax awareness and Mobile SAMSAT services are robust predictors of motor vehicle tax compliance in Lamongan, while tax sanctions lack a significant impact. These findings underscore the efficacy of intrinsic motivators (awareness) and facilitative interventions (mobile services) over coercive measures (sanctions) in fostering compliance. By integrating Attribution Theory and TPB, the study offers a nuanced understanding of taxpayer behavior, with practical implications for optimizing regional tax revenue. Local governments should prioritize awareness campaigns and expand Mobile SAMSAT services to enhance compliance, thereby bolstering PAD for sustainable development.

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