Opsen Tax Fairness and Its Influence on Motor Vehicle Tax Compliance in Bekasi

Keadilan Pajak Opsen dan Pengaruhnya Terhadap Kepatuhan Pajak Kendaraan Bermotor di Bekasi

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Abstract - This study examines the effect of perceived fairness of the motor vehicle opsen tax on taxpayer compliance in Bekasi, while also considering the roles of fear of sanctions, tax burden, and transparency. The opsen tax is a newly implemented additional levy aimed at strengthening regional fiscal capacity. Using a quantitative approach, data were collected through a survey of 100 registered vehicle taxpayers in Bekasi and analyzed using multiple linear regression with SPSS. The novelty of this study lies in its empirical focus on the motor vehicle opsen tax, a policy implemented in Indonesia starting in 2025, which has received limited scholarly attention. The findings reveal that perceived tax fairness has a positive but statistically insignificant effect on compliance. In contrast, fear of sanctions, perceived tax burden, and transparency significantly influence taxpayer compliance. Simultaneously, all independent variables contribute significantly to compliance behavior. These results suggest that taxpayer compliance in the early implementation stage of the opsen tax is driven more by enforcement mechanisms and transparency than by perceived fairness alone. The study provides practical implications for local governments to enhance transparency, strengthen tax communication, and balance enforcement with trust-building strategies to improve regional tax compliance.

Keywords: Bekasi, Opsen Tax, Tax Compliance, Tax Fairness, Vehicle.

Abstrak - Penelitian ini bertujuan untuk menganalisis pengaruh persepsi keadilan pajak opsen kendaraan bermotor terhadap kepatuhan wajib pajak di Bekasi, serta menguji peran ketakutan terhadap sanksi, persepsi beban pajak, dan transparansi dalam memengaruhi perilaku kepatuhan. Pajak opsen merupakan pungutan tambahan yang mulai diterapkan sebagai bagian dari kebijakan penguatan kapasitas fiskal daerah dan optimalisasi pendapatan asli daerah. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei terhadap 100 wajib pajak kendaraan bermotor yang terdaftar di wilayah Bekasi. Data yang diperoleh dianalisis menggunakan regresi linier berganda dengan bantuan perangkat lunak SPSS. Kebaruan penelitian ini terletak pada pengujian empiris pajak opsen kendaraan bermotor sebagai kebijakan perpajakan daerah yang mulai diberlakukan di Indonesia sejak tahun 2025 dan masih terbatas dikaji dalam literatur akuntansi dan perpajakan. Hasil penelitian menunjukkan bahwa persepsi keadilan pajak opsen berpengaruh positif namun tidak signifikan terhadap kepatuhan wajib pajak. Sebaliknya, ketakutan terhadap sanksi, persepsi beban pajak, dan transparansi terbukti berpengaruh signifikan terhadap kepatuhan. Secara simultan, seluruh variabel independen berpengaruh signifikan terhadap kepatuhan wajib pajak. Temuan ini mengindikasikan bahwa pada tahap awal implementasi pajak opsen, kepatuhan wajib pajak lebih dipengaruhi oleh mekanisme penegakan dan tingkat transparansi pemerintah dibandingkan oleh persepsi keadilan semata, sehingga penguatan komunikasi kebijakan dan akuntabilitas publik menjadi aspek yang krusial.

Kata Kunci: Bekasi, Keadilan Pajak, Kendaraan Bermotor, Kepatuhan Pajak, Pajak Opsen.

INTRODUCTION

Taxes are a key instrument in supporting national and regional development. In the context of regional autonomy, local governments are required to be more independent in managing their own-source revenue (PAD), one of which is through the policy of motor vehicle opsen tax. According to Ahza, (2025), the revenue generated from opsen tax would be more efficiently recorded as provincial PAD. Opsen tax refers to an additional levy on motor vehicle tax imposed by provincial governments outside of DKI Jakarta, as regulated by law number 1 of 2022 concerning financial relations between the Central

Government and Regional Governments (UU HKPD). Since its implementation on January 5, 2025, the opsen tax has sparked various reactions from the public, particularly regarding its fairness and benefits. Some view the increase in the tariff, up to 66% of the payable tax, as an additional burden that does not always correspond to the quality of infrastructure and public services received.

Several factors are suspected to influence taxpayers' perceptions and compliance, including transparency in the use of tax revenue, government accountability, and public understanding of the function of taxation. Zulma, (2020) emphasizes that tax noncompliance is a significant obstacle to optimizing state revenue. If taxpayers believe that taxes are used fairly and transparently, compliance tends to increase. Conversely, negative perceptions can heighten the risk of noncompliance.

Previous studies have also explored the relationship between perceptions of tax fairness and taxpayer compliance. For instance, research by Priyastiwi et al., (2023) found that tax knowledge and perceptions of tax fairness significantly affect taxpayer compliance. Moreover, it was shown that tax knowledge influences compliance through the mediation of fairness perceptions. Similarly, a study by Susilawati & Prasetyo, (2024) in Kediri revealed that taxpayer awareness, the implementation of the E-Samsat system, tax knowledge, and tax sanctions positively affect compliance in paying motor vehicle taxes. Additionally, research by Syauqiyah & Inayati, (2024) suggests that the implementation of opsen tax has the potential to accelerate regional revenue, reduce the accumulation of budget surpluses (SILPA) in local budgets (APBD), and foster synergy in tax collection and supervision between central and regional governments.

However, there is still a lack of specific research on the implementation of motor vehicle opsen tax, especially in regions surrounding the capital city, such as Bekasi, which has complex fiscal dynamics and mobility patterns. This study addresses that gap by examining the perception of fairness regarding opsen tax and its influence on tax compliance in Bekasi, while also analyzing additional factors such as tax burden, fear of sanctions, and perceptions of transparency. The objective of this research is to analyze taxpayers' perceptions of the fairness of opsen tax in Bekasi and its influence on compliance in paying motor vehicle taxes. Furthermore, this study investigates other factors, such as fear of sanctions, transparency perceptions, and tax burden, as additional determinants of tax compliance. Using a quantitative approach and survey method with 100 respondents, the findings of this research are expected to provide relevant policy recommendations for local governments to enhance tax collection effectiveness and strengthen public trust in the regional taxation system.

The primary novelty of this research lies in its specific empirical examination of the 'opsen tax', a policy implemented as of January 5, 2025. While extensive research exists on general tax compliance, this study is among the first to analyze perceptions of fairness regarding this new, additional levy within the unique context of Bekasi. Bekasi's complex fiscal dynamics and high mobility present a distinct setting to evaluate compliance behavior in response to a new supplementary tax, thus filling a specific gap in the regional tax policy literature.

LITERATURE REVIEW
Grand Theory
Tax Compliance

Tax compliance is one of the main pillars of a modern taxation system. It reflects the willingness and ability of taxpayers to fulfill their tax obligations voluntarily, on time, and in accordance with applicable regulations. According to Saputro & Meivira, (2020), compliant taxpayers are those who calculate, pay, and report their taxes with full awareness, without external pressure. In this regard, compliance in paying motor vehicle tax in Bekasi is crucial for optimizing regional tax revenues, especially following the implementation of the opsen tax policy.

The level of tax compliance is often associated with trust in tax authorities. Fuad, (2019) states that when tax authorities and their officials treat taxpayers fairly, equally, respectfully, and responsibly, it can foster voluntary tax compliance. If tax authorities are perceived as fair, transparent, and accountable, taxpayers' awareness and willingness to comply will increase. In this context, public perceptions in Bekasi regarding the transparency and effectiveness of opsen tax utilization also play a significant role in influencing their compliance. Hanafi et al., (2022) emphasize that tax compliance is an integral part

of the taxation system itself. Compliance can also be influenced by a sense of social and moral responsibility. Taxpayers with a strong moral conscience view paying taxes as a contribution to national development and collective welfare.

However, there is also a form of compliance known as enforced compliance, which is driven by fear of sanctions. Usman et al., (2025) argue that in order to enforce tax compliance, the taxation system is equipped with regulations regarding administrative and criminal penalties. Therefore, local governments need to maintain a balance between tax education and law enforcement, particularly in the context of motor vehicle opsen tax. In local contexts such as Bekasi, tax compliance challenges are also influenced by social characteristics, educational backgrounds, and access to tax services. A study by Rosyid et al., (2024) shows that tax digitalization drives system reforms to support compliance and transparency. Thus, the role of information technology and intensive outreach is essential in improving public compliance with motor vehicle opsen tax.

Tax Fairness

Fairness in the taxation system is one of the key factors in shaping taxpayers' perceptions. The theory of tax fairness states that a fair tax system must consider the ability to pay and ensure that no group is disproportionately burdened. Burnama, (2022) emphasizes that tax fairness should be realized without discrimination and should align with the contributions and benefits received by taxpayers. In the case of motor vehicle opsen tax, perceptions of fairness largely depend on the transparency of fund allocation and the tangible benefits experienced by the community.

Tax fairness is generally divided into two main types: horizontal fairness and vertical fairness. Horizontal fairness means that individuals with similar economic positions should pay the same amount of tax, while vertical fairness refers to differentiated treatment based on the ability to pay. According to Sudiro et al., (2021), tax fairness is also measured by the extent to which taxpayers perceive benefits from the taxes they pay. When perceptions of fairness in taxation diminish, taxpayers' compliance tends to decline. On the other hand, tax fairness is also influenced by subjective perceptions.

A study by Syamsiah et al., (2024) suggests that taxpayers are more likely to fulfill their obligations fairly if they believe in the effectiveness of a transparently implemented system. In the case of the opsen tax on vehicles in Bekasi, public knowledge about the reasons for implementing the additional tax and the transparency of fund utilization are crucial aspects in shaping perceptions of fairness.

Another study by Judijanto, (2024) shows that a good understanding of tax obligations can encourage citizens to comply with tax payments. If people perceive the tax policy as balanced, non-discriminatory, and clearly communicated, they are more likely to comply. Therefore, it is essential for local governments to clearly communicate the tangible benefits of the opsen tax, such as road improvements, traffic management, or public transportation services. Furthermore, implementing the principle of fairness in a local context must also take into account fiscal capacity and the quality of public services provided. Research by Wardani, (2021) reveals that fairness in the tax system fosters positive perceptions of the system itself. Nevertheless, fairness in the opsen tax policy is not only about the rates imposed but also about how the system is implemented and communicated.

Taxpayer Behavior

The theory of taxpayer behavior is used to explain the psychological and social factors that influence tax compliance. One of the most widely used approaches to explain this behavior is the theory of planned behavior (TPB). In a study conducted by Maslim & Andayani, (2023), it is stated that behavior is determined by intention, and intention is shaped by attitude, subjective norms, and perceived behavioral control. In the context of motor vehicle tax in Bekasi, this theory can explain why some individuals remain compliant despite dissatisfaction with the opsen tax policy. According to Arini et al., (2023), taxpayer behavior is influenced by two main factors: internal and external. Internal factors include awareness, morality, and tax knowledge, while external factors involve sanctions, the quality of tax services, as well as economic and social conditions. Nofenlis et al., (2022) also highlight that the social environment plays a role in influencing taxpayers' compliance levels. Therefore, a social approach becomes important in fostering a collective culture of tax compliance.

In relation to the opsen tax, perceptions of benefits, fear of sanctions, and transparency in the use of tax revenues are key elements that influence taxpayer behavior. Additionally, policy changes without adequate socialization can trigger negative reactions toward the tax system. A study by Fada, (2022) mentions that the community plays an active role in both implementing and contributing to the policymaking process. People are more likely to accept additional tax policies if they feel involved in discussions and are provided with sufficient information. The behavioral approach to taxation highlights that tax policy should consider the psychological and social aspects of the community, not merely the technical fiscal aspects. To enhance the effectiveness of the opsen tax in Bekasi, the local government must understand the dynamics of community behavior, strengthen tax education, and improve transparency and accountability in the management of tax revenues.

By combining these three theoretical frameworks, this study seeks to identify the relationship between perceptions of fairness regarding the opsen tax policy and compliance in paying motor vehicle taxes. This theoretical framework also allows researchers to evaluate the extent to which psychological and structural factors influence individual attitudes and fiscal decisions at the regional level.

The Slippery Slope Framework

To understand the complex dynamics of tax compliance in the context of the new opsen tax, this study adopts the slippery slope framework (SSF) proposed by (Kirchler et al., 2008). Unlike traditional economic models that focus solely on deterrence, the SSF provides a comprehensive psychological and behavioral approach by distinguishing between two forms of compliance: enforced compliance and voluntary compliance. According to this framework, tax compliance is a function of two primary dimensions: power of authorities and trust in authorities. First, power of authorities. This dimension relates to the government's capability to detect and punish tax evasion. When the perception of power is high (due to strict audits and severe sanctions), taxpayers comply out of fear, leading to 'enforced compliance'.

This aligns with the instrumental factors examined in this study, such as fear of sanctions. Second is trust in authorities: this dimension reflects the taxpayers' belief that the tax authorities are benevolent and work for the common good. Trust is fostered by perceived justice, transparency, and fair treatment. When trust is high, taxpayers comply due to a sense of civic duty, leading to 'voluntary compliance'.

The SSF is particularly relevant to this research as it allows for a dual analysis: examining how the fairness of the opsen tax (trust) and the fear of sanctions (power) simultaneously influence the decision to pay motor vehicle taxes in Bekasi. The framework posits that while power can enforce compliance in the short term, sustainable long-term compliance is best achieved through a synergy of power and trust.

Framework of Thought

The Effect of Perception of Tax Fairness on Taxpayer Compliance

Based on the slippery slope framework, the dimension of "trust in authorities" is a critical driver of voluntary compliance. Trust is heavily influenced by procedural and distributive justice. When taxpayers perceive that the opsen tax policy is implemented fairly, meaning the tariffs are reasonable and the benefits are distributed equitably their trust in the government increases. Consequently, this trust reduces the psychological distance between the taxpayer and the authority, encouraging them to pay taxes voluntarily rather than out of coercion.

The Effect of Other Factors (Sanctions, Tax Burden, and Transparency) on Taxpayer Compliance

This hypothesis captures both dimensions of the SSF: "power" and "trust." First, the fear of sanctions represents the "power of authorities." According to Kirchler et al., (2008), when authorities effectively wield power (through strict sanctions and detection), taxpayers are compelled to comply to avoid punishment (enforced compliance). Second, transparency acts as a builder of "trust." When the government is transparent about tax usage, it validates the fairness of the tax burden. The combination of strictly enforced rules (power) and transparent governance (trust) creates an environment where non-compliance becomes both risky and socially unacceptable.

The Simultaneous Effect of Fairness and Other Factors on Taxpayer Compliance

The core premise of the Slippery Slope Framework is that the highest level of tax compliance is achieved when both power and trust are present. Relying solely on sanctions (power) creates a "cop and robber" climate marked by resistance, while relying solely on fairness (trust) might be insufficient without

enforcement. By combining the perception of fairness regarding opsen tax (trust) with strong enforcement and transparency factors (power and trust combined), a synergistic effect is created. This synergy ensures that taxpayers comply not only because they have to (due to sanctions) but also because they want to (due to fairness).

Based on the theoretical framework, the following hypotheses are proposed: h_1: the perceived fairness of the opsen tax has a positive and significant effect on vehicle tax compliance; h_2: other factors influencing compliance (fear of sanctions, tax burden, and transparency) have a positive and significant effect on vehicle tax compliance; h_3: the perceived fairness of the opsen tax and other influencing factors simultaneously have a significant effect on vehicle tax compliance.

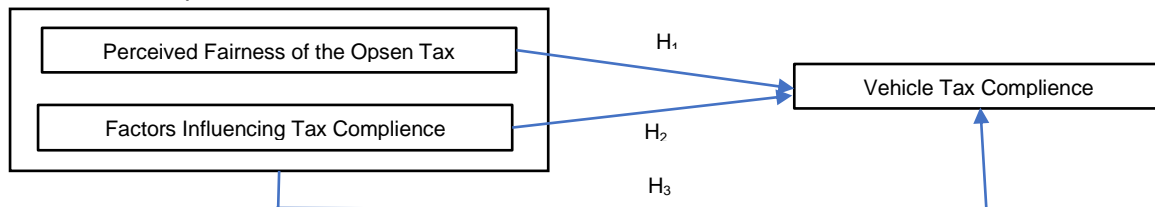The relationship between these variables can be illustrated as follows:

Figure 1. Framework of Thought

Source: Author's processed results (2025).

RESEARCH METHOD

This study employs a quantitative approach using a survey method. According to (Susanto et al., 2024), a quantitative approach is used to examine a specific population or sample by applying research techniques designed to analyze collected data and subsequently draw conclusions based on the findings. This research design was chosen to measure the influence of perceptions of tax fairness regarding the opsen tax and other factors on taxpayer compliance in paying motor vehicle taxes in the Bekasi area. The quantitative approach is considered relevant for testing relationships between variables through numerical data processed using inferential statistical techniques. This study is associative-causal in nature, as it aims to determine the influence of independent variables (perceptions of tax fairness and other factors) on the dependent variable (compliance in paying motor vehicle taxes). The population in this study consists of all motor vehicle taxpayers in Bekasi, including both motorcycle and car owners. The sample was selected purposively with the criteria of taxpayers who own motor vehicles and have experience in paying vehicle taxes, either on time or with delays. The number of respondents successfully collected was 100 individuals. The data used in this study include both primary and secondary data. Primary data were obtained through the distribution of online questionnaires using google forms. The questionnaire instrument was developed based on indicators of the variables of perceived fairness of the opsen tax, factors influencing compliance, and actual compliance in paying vehicle taxes. The measurement scale used was a Likert scale with five levels of agreement (1 = strongly disagree to 5 = strongly agree).

Tabel 1. Operational Variable

Variable	Operational Definition	Measurement Indicators	Scale
Taxpayer compliance (Y)	The degree of obedience and awareness of taxpayers in fulfilling their motor vehicle tax obligations in accordance with applicable laws and regulations.	1. Compliance in registration. 2. Paying tax on time (timeliness). 3. Compliance in paying the full amount (no arrears). 4. Voluntary awareness (compliance without coercion).	Likert (1-5)
Perceived fairness of opsen tax (X₁)	Taxpayers' subjective assessment regarding the fairness of the additional levy (opsen) on Motor Vehicle tax and its alignment with the benefits received (benefit principle).	1. Distributive fairness (tariff): the opsen rate is considered reasonable and not burdensome. 2. Procedural fairness: ease and clarity of the payment procedure. 3. Benefit fairness: belief that opsen funds are returned for regional development (infrastructure/roads).	Likert (1-5)
Other factors influencing compliance (X₂)	A combination of external and situational factors that enforce or encourage taxpayers to comply, encompassing sanctions, economic burden, and government transparency.	1. Tax sanctions (power): the strictness of fines and legal consequences for non-compliance. 2. Tax burden: perception of the weight of the total tax liability. 3. Transparency (trust): clarity of information regarding the allocation and utilization of tax funds by the local government.	Likert (1-5)

Source: Data processed by the author.

Secondary data were obtained from official government documents, scientific journals, and relevant literature, such as motor vehicle tax regulations, reports from the regional revenue agency (Bapenda) of West Java Province and Bekasi City, as well as theories on tax compliance and tax fairness. The research instrument was developed by referring to relevant theories and consisted of three main constructs: perceptions of opsen tax fairness (X_1), measured through six statements reflecting taxpayer perceptions of fairness, transparency, proportionality, and tax burden; factors influencing tax compliance (X_2), measured through four statements regarding compliance motivations such as fear of sanctions, tax rates, transparency in tax utilization, and intrinsic motivation; and motor vehicle tax compliance (Y), measured through two statements concerning actual compliance, such as timely payment and willingness to pay even if rates increase.

The instrument was tested for validity and reliability before being used for the main data collection. The data analysis technique was conducted using SPSS version 22. The analyses included descriptive statistical analysis to describe the characteristics of respondents and the distribution of responses, including mean, standard deviation, minimum, and maximum values. Data validity was tested using pearson product moment correlation, while reliability was tested using cronbach's alpha. An instrument is considered valid if the calculated r-value (r-count) is greater than the critical r-value (r-table) and $p < 0.05$, and reliable if the cronbach's alpha value exceeds 0.60. In addition, classical assumption tests were conducted, including normality, multicollinearity, and heteroscedasticity tests.

Multiple linear regression analysis was also conducted to examine both the simultaneous and partial effects of the independent variables (X1 and X2) on the dependent variable (Y). The t-test was used to assess partial effects, while the f-test evaluated simultaneous effects. Furthermore, by analyzing the coefficient of determination (R^2), the study measured how much of the variation in the dependent variable could be explained by the independent variables. All stages of the analysis were carried out to answer the research questions and test the hypotheses, ensuring that the findings could serve as a basis for more targeted and effective policy recommendations.

FINDINGS AND DISCUSSION
Findings

This study involved 100 respondents who are motor vehicle taxpayers in the Bekasi area. The demographic characteristics of the respondents showed that 58% were male and 42% female. The majority of respondents were between the ages of 20-30 years (43%), followed by those under 20 years old (31%), with the remainder spread across older age groups. Most respondents were high school graduates (63%), followed by those holding a bachelor's degree (23%), as well as diploma and postgraduate graduates. The majority of respondents were students (40%), followed by private-sector employees (28%), with the rest consisting of entrepreneurs and civil servants. Regarding vehicle ownership, 68% of respondents owned motorcycles, 30% owned both motorcycles and cars, while 12% did not own a private vehicle. Additionally, 88% of respondents resided in Bekasi City, while 12% lived in Bekasi Regency.

Descriptive analysis was conducted on the three main variables: perception of tax fairness (X_1), other factors influencing compliance (X_2), and motor vehicle tax compliance (Y), with each indicator assessed using a 5-point likert scale. Variable X_1 was measured through six indicators reflecting the fairness, transparency, and proportionality of the opsen tax. The average scores ranged from 2.81 to 3.40. The statement "the opsen tax makes me reconsider owning a private vehicle" received the highest score, indicating that the policy influences vehicle ownership behavior. Conversely, the lowest score was found in the statement "the amount of the opsen tax is proportional to the benefits of road facilities and public transportation", suggesting that the perceived benefits of the tax are still viewed as inadequate.

Variable X_2 consisted of six indicators covering perceptions of sanctions, transparency, and tax burden. The average scores ranged from 2.86 to 3.59. The highest-scoring statement was "I pay vehicle tax because I am afraid of receiving sanctions," indicating that compliance is largely driven by external motivation. Meanwhile, the lowest score was recorded in the statement regarding the transparency of tax utilization, reflecting the community's relatively low trust in the management of tax funds in Bekasi.

Variable Y was measured using two indicators, with average scores of 3.15 and 3.74. The statement "I always pay my vehicle tax on time" received the highest score, indicating a generally good level of compliance. Meanwhile, the statement "If the opsen tax were lower, I would be more compliant in paying the vehicle tax" suggested that the tax rate remains a consideration for taxpayers, even though it does not directly reduce compliance.

Validity testing was conducted using pearson correlation between the item scores and the total score of each variable. With an r-table value of 0.195 at n = 100 and α = 0.05, all items for variables X_1 and X_2 showed r-count values greater than the r-table, indicating that all questionnaire items were valid and appropriate for use. Reliability was tested using Cronbach's Alpha coefficient, with a minimum threshold of 0.6.

Table 2. Reliability Statistics

Cronbach's Alpha	N of Items
.829	9

Source: SPSS output results (2025).

The results of the SPSS analysis indicate that the instruments for both variables are reliable and consistent.

Prior to conducting multiple linear regression analysis, classical assumption tests were performed, starting with the normality test. Based on the kolmogorov–smirnov test, the significance value was greater than 0.05, indicating that the data were normally distributed. The multicollinearity test showed VIF values below 10 and tolerance values above 0.1, suggesting no multicollinearity issues between variables X_1 and X_2. Meanwhile, the heteroscedasticity test using the scatterplot method produced significance values greater than 0.05, indicating that there were no heteroscedasticity problems in the model.
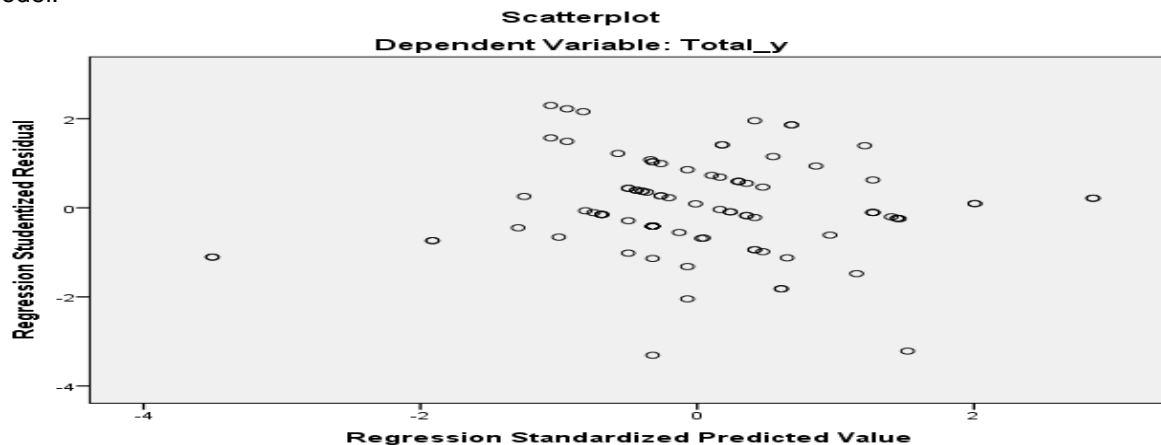

Figure 2. Heteroscedasticity Test-Scatterplot

Source: SPSS output results (2025).

The results of the t-test show that both variables X_1 and X_2 have positive and significant regression coefficients (p-value < 0.05).

Table 4. T-Test Results

	Coefficients[a]				
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.856	.735		2.526	.013
Persepsi pajak opsen	.058	.051	.136	1.131	.261
Faktor lain yang mempengaruhi	.306	.077	.477	3.966	.000
a. Dependent variable: kepatuhan membayar pajak					

Source: SPSS output results (2025).

The results of this test indicate that an increase in the perception of the fairness of the opsen tax and other external factors has a significant effect on improving compliance with vehicle tax payments. However, the significance value for X_2 is smaller than that of X_1, meaning that external factors (such as sanctions or perceptions of transparency) have a more dominant influence on compliance compared to the perception of tax fairness itself.

Table 5. R^2 Results

Model Summary								
Model	R	R Square	Adjusted R Square	Std. Error of The Estimate	Change Statistics			
					R Square Change	F Change	df 1	df 2	Sig. F Change
1	.584a	.341	.327	1.389	.341	25.063	2	97	.000

a. Predictors: (constant), factor lain yang mempengaruhi, persepsi pajak opsen

Source: SPSS output results (2025).

Meanwhile, the R^2 value indicates the extent to which variables X_1 and X_2 collectively influence variable Y. The higher the R^2 value, the greater the contribution of the two independent variables in explaining the variation in taxpayer compliance.

The results of the f-test show a significance value of < 0.05, which means that variables X_1 and X_2 simultaneously have a significant effect on compliance with vehicle tax payments. Therefore, hypothesis H_3 is accepted.

Table 6. F-Test Results

Model Summary								
Model	R	R Square	Adjusted R Square	Std. Error of The Estimate	Change Statistics			
					R Square Change	F Change	df 1	df 2	Sig. F Change
1	.584a	.341	.327	1.389	.341	25.063	2	97	.000

b. Predictors: (constant), factor lain yang mempengaruhi, persepsi pajak opsen

Source: SPSS output results (2025).

Discussion

The results of this study indicate that the perception of the fairness of the opsen tax (X_1) has a positive but not significant effect on compliance with vehicle tax payments (Y). Although the direction of the regression coefficient shows a positive relationship, the t-test significance value greater than 0.05 indicates that this influence is not statistically strong within this model. This suggests that, although the perception of tax fairness may encourage compliance, in the specific context of the study area, namely Bekasi, its influence is not the dominant factor directly affecting taxpayer behavior.

Theoretically, this finding supports the tax fairness theory, which states that tax fairness is also measured by the extent to which taxpayers perceive benefits from the taxes they pay (Sudiro et al., 2021). However, the insignificance of this influence in the statistical model suggests the possibility of other intervening factors, such as a lack of dissemination regarding the benefits of the opsen tax or low trust in the management of tax funds in the region. This result is consistent with the research of (Priyastiwi et al., 2023), which found that although the perception of fairness has a positive effect on tax compliance, the effect may become insignificant if the public's perception of government accountability is low. Therefore, this finding reinforces the importance of transparency in tax fund management and the delivery of clear information to the public so that positive perceptions can be converted into concrete actions in the form of compliance.

The statistical test results indicate that the variable "other factors" (X_2) has a positive and significant effect on motor vehicle taxpayer compliance in Bekasi Regency. Although statistically tested as a single construct, a specific analysis of its forming indicators (sanctions, tax burden, and transparency) reveals complex behavioral dynamics consistent with the slippery slope framework. First, regarding tax sanctions, the findings indicate that the fear of punishment remains a primary driver of compliance (enforced compliance). Within the power of authorities dimension, taxpayers respond rationally to the risk of detection and fines. The questionnaire indicator inquiring about "concern over administrative fines" received a high response rate, implying that taxpayers in Bekasi tend to comply to avoid additional financial losses due to sanctions. This confirms that the deterrence mechanism through strict law enforcement is highly effective in disciplining taxpayers who might be reluctant to pay if supervision were weak. This finding aligns with (Arifin et al., 2025), who found that tax sanctions play a vital role in mitigating non-compliance.

Second, the element of Transparency acts as a counterbalance to the perception of tax burden. Taxpayers often feel burdened by paying taxes if they do not see tangible reciprocity. However, the results show that when perceived transparency increases, where taxpayers are aware that opsen funds are utilized for local infrastructure development resistance to the tax burden decreases. Transparency builds the trust in authoritie's dimension. With transparency, tax payments are no longer viewed merely

as a sunk cost or burden, but as an accountable contribution. Therefore, the significant influence of this variable is formed by the synergy between the "coercive power" of sanctions and the "trust" built through transparency. Sanctions drive short-term compliance through fear, while transparency maintains sustainable compliance by reducing negative perceptions of the tax burden.

Meanwhile, simultaneously, both variables, perception of the fairness of the opsen tax (X_1) and other factors (X_2), have a significant effect on vehicle taxpayer compliance. The f-test results show that the regression model used has statistical validity. The coefficient of determination (R^2) of 0.34 indicates that approximately 34% of the variation in compliance can be explained by these two independent variables. This implies that although there is a significant combined influence, 66% of the variation in compliance behavior is influenced by other variables outside the model, such as economic factors (purchasing power), social factors (environment and community), and cultural factors (habitual tax payment behavior). These results emphasize the importance of a multidimensional approach in designing strategies to increase taxpayer compliance. Administrative approaches alone, such as optimizing payment systems, are not sufficient if not accompanied by efforts to build perceptions of fairness and benefits from the tax itself. Conversely, perceived fairness will also not be effective without an efficient system and the existence of real sanction enforcement. This confirms the study conducted by (Sagama, 2016), which stated that a regulation will not function effectively without law enforcement to support it.

CONCLUSION

The findings indicate that perceived fairness in the use of motor vehicle tax revenue does not have a statistically significant effect on taxpayer compliance in Bekasi, although conceptually it may encourage compliance. In contrast, factors such as the strictness of sanctions, the efficiency of the payment system, and perceptions of tax burden have a positive and significant influence, highlighting the dominant role of technical and psychological aspects of the taxation system in shaping compliance behavior, with a simultaneous explanatory power of 34.1%. These results imply that efforts to improve motor vehicle tax compliance should adopt an integrated policy approach that goes beyond fiscal transparency by emphasizing service simplification, digital payment systems, and consistent enforcement mechanisms. This study is subject to several limitations, including a relatively small sample size confined to a single region, potential perception bias arising from survey-based data, and a moderate coefficient of determination indicating the presence of other influential factors outside the proposed model. Therefore, future research is encouraged to expand the geographical scope and sample size, incorporate social and economic variables, and apply mixed-method approaches to achieve a more comprehensive understanding of taxpayer compliance.

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