

The Effect of Tax Sanctions and Tax Knowledge on Compliance with Motor Vehicle Tax Payments

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ABSTRACT

Compliance in paying motor vehicle taxes is influenced by various factors, such as tax sanctions and tax knowledge. However, there are still issues related to tax sanctions, particularly the firmness of enforcement against taxpayers who violate regulations. Taxpayers' knowledge of taxation remains limited, especially in terms of understanding tax laws and procedures. This study aims to analyze the impact of tax sanctions and tax knowledge on compliance in paying motor vehicle taxes, particularly for two-wheeled vehicles. The method used is quantitative, with analysis through multiple linear regression to test the independent variables against the dependent variable, both partially and simultaneously, using SPSS version 25. This study utilizes both secondary and primary data through random sampling techniques, with a total of 100 respondents who own motor vehicles. The results of the study show that the tax sanctions variable does not influence compliance in paying motor vehicle taxes. However, tax knowledge has an effect on compliance in paying motor vehicle taxes.

Keywords: compliance motor vehicle tax; tax knowledge; tax sanctions.

INTRODUCTION

Indonesia, as a rule of law country, regulates the central and regional government systems and makes regional autonomy one of the efforts in fulfilling the role of the state (Christia et al., 2019). This is in accordance with Law Number 23 of 2014 on Regional Government, where Article 1 explains that "Regional Autonomy is the right, authority, and obligation of autonomous regions to regulate and manage their own governmental affairs and the interests of the local community within the unitary system of the Republic of Indonesia" (Law No. 23, 2014). The consequence of this law is that each region has the authority to create its own regional regulations (Said, 2015). Taxes become the largest source of state revenue, about 78% of the total state income (Afandi, J, 2022). Taxes are compulsory contributions from citizens that are used to finance government expenditures and are managed by government institutions (Rizkina et al., 2021). In Indonesia, taxes are divided into two based on the authority of their collection, namely central taxes and local taxes (Sinaga, 2016). Central taxes are collected by the central government to finance state households, while local taxes are collected by local governments to finance local household needs.

In the Province of Bangka Belitung Islands, local taxes and regional levies play an important role in supporting regional development. With effective management of local taxes and levies, it is expected that development in Bangka Belitung can be carried out optimally. The provincial government continues to make efforts to improve the systems and regulations governing local taxes and levies so that

the collection process can be implemented effectively and efficiently. The main objective of improving the quality of such management is to increase Regional Original Revenue (PAD) in order to support development financing, the provision of facilities and infrastructure, and the enhancement of community welfare (Rori et al., 2016). One of the local tax sources that contributes significantly to PAD is the motor vehicle tax (PKB). Pkb is a tax imposed on the ownership and/or control of motor vehicle, both two-wheeled and multi-wheeled, that use certain energy sources to generate propulsion and are operated on land roads (Kurniawan, 2020). Within the structure of local tax revenues, the motor vehicle tax is generally the largest contributor, accounting for approximately 30% to 40% of total local tax revenues across various provinces in Indonesia, including provinces with archipelagic characteristics such as Bangka Belitung. Therefore, optimizing the collection of PKB has a significant impact on increasing PAD and ensuring the sustainability of regional development.

Along with the increasing mobility activities of the community, the number of motor vehicles in the Province of Bangka Belitung Islands has shown continuous growth from year to year. This increase in the number of vehicle represents a substantial potential for Motor Vehicle Tax (PKB) revenue and its contribution to Regional Original Income (PAD). Therefore, to provide an overview of the potential of PKB in the Province of Bangka Belitung Islands, data on the number of registered two-wheeled and four-wheeled vehicle across seven regencies/cities during the period 2022-2024 are required. The data are presented in the following table and were obtained from the Regional Financial Agency of the Province of Bangka Belitung Islands as an official source reflecting the actual condition of motor vehicle ownership in the region.

Table 1. Number of Motor Vehicles in Bangka Belitung Province Based on 2022-2024

No.	Samsat Area	2022		2023		2024	
		R2	R4	R2	R4	R2	R4
1.	Bangka	199.493	28.907	206.353	30.409	211.922	32.266
2.	Bangka Tengah	125.781	18.120	129.865	19.036	132.797	19.568
3.	Bangka Selatan	128.657	12.653	133.586	13.256	137.376	13.877
4.	Bangka Barat	151.453	14.853	156.377	15.585	160.097	16.218
5.	Pangkalpinang	186.165	37.482	192.118	39.634	197.270	40.664
6.	Belitung	147.063	21.970	151.510	23.090	154.406	23.725
7.	Belitung Timur	101.208	11.142	105.019	11.892	107.224	12.270
Total		1.039.820	145.127	1.074.828	152.902	1.101.092	158.588
		1.184.947		1.227.730		1.259.680	

Source: Local Financial Agency of the Bangka Belitung Province (2025)

The increase in motor vehicle ownership, particularly two-wheeled vehicles, can be attributed to the easy access to obtain them through affordable credit systems, as well as the city's public transport being considered less safe and the rising crime rate in public transportation, which encourages people to prefer owning private vehicles (Zhuhri, 2023). However, behind the rising number of vehicle ownership, new issues have emerged related to compliance in paying motor vehicle taxes. Many individuals become tax defaulters, creating specific challenges regarding regional tax revenue. The following presents data on the percentage of taxpayers who are in arrears versus those who comply with paying motor vehicle taxes.

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Table 2. Number of Tax Compliance and Percentage of Motor Vehicle Taxpayers in Bangka Belitung Province for the Years 2022-2024

No.	Area	2022				2023				2024			
		R2	%	R4	%	R2	%	R4	%	R2	%	R4	%
1.	Bangka	72.223	36,20	20.983	72,59	71.715	34,75	21.594	71,00	68.868	32,50	21.289	66,01
2.	Bangka Tengah	36.317	28,87	11.758	64,89	35.524	27,35	12.145	63,84	33.524	25,25	11.968	61,14
3.	Bangka Selatan	35.149	27,32	8.644	68,32	34.526	25,85	8.875	66,96	32.794	23,87	8.967	64,61
4.	Bangka Barat	35.201	23,24	10.308	69,40	34.163	21,85	10.593	67,99	32.392	20,24	10.652	65,69
5.	Pangkalpinang	65.597	35,24	27.804	74,18	65.441	34,06	28.260	71,26	63.030	31,94	27.451	67,48
6.	Belitung	59.874	40,71	16.276	74,08	59.178	39,06	16.460	71,29	54.668	35,41	15.999	67,41
7.	Belitung Timur	42.395	41,89	8.598	77,17	42.508	40,48	9.087	76,41	39.156	36,52	8.809	71,81
Total R2 +R4		346.756	33,35	104.371	71,51	343.055	31,91	107.014	69,82	324.432	29,39	105.135	66,30
		451.127				450.069				429.567			

Source: Local Financial Agency of the Bangka Belitung Province (2025)

Table 3. The Number of Delinquents and the Percentage of Motor Vehicle Taxpayers in Bangka Belitung Province 2022-2024

No.	Area	2022				2023				2024			
		R2	%	R4	%	R2	%	R4	%	R2	%	R4	%
1.	Bangka	127.270	63,80	7.924	27,41	134.638	65,25	8.815	29,00	143.054	67,50	10.977	33,99
2.	Bangka Tengah	89.464	71,13	6.362	35,11	94.341	72,65	6.891	36,16	99.273	74,75	7.600	38,86
3.	Bangka Selatan	93.508	72,68	4.009	31,68	99.060	74,15	4.381	33,04	104.582	76,13	4.910	35,39
4.	Bangka Barat	116.252	76,76	4.545	30,60	122.214	78,15	4.992	32,01	127.705	79,76	5.566	34,31
5.	Pangkalpinang	120.568	64,76	9.678	25,82	126.677	65,94	11.374	28,74	134.240	68,06	13.213	32,52
6.	Belitung	87.189	59,29	5.694	25,92	92.332	60,94	6.630	28,71	99.738	64,59	7.726	32,59
7.	Belitung Timur	58.813	58,11	2.544	22,83	62.511	59,52	2.805	23,59	68.068	63,48	3.461	28,19
Total R2 +R4		693.064	66,64	40.756	28,48	731.773	68,08	45.888	30,17	776.660	70,61	53.453	33,59
		733.820				777.661				830.113			

Source: Local Financial Agency of the Bangka Belitung Province (2025)

Based on the two data sets presented, it is clear that from 2022 to 2024 there has been a significant increase in motor vehicle tax delinquencies, amounting to 494.27%. The majority of tax delinquents are motorcycle owners compared to car owners. The low level of taxpayer compliance remains a major challenge faced by the government in achieving tax revenue targets. This situation directly impacts the financial strength and economic stability of the country (Saputri, 2023). Taxpayer compliance itself is greatly influenced by their attitudes and views towards taxes, which can be analyzed through attribution theory, a theory that examines the causes of individual behavior based on internal and external factors (Budiarti et al., 2015). Several factors that influence this compliance include understanding of the taxation system, public understanding of taxation, quality of service, level of education, income level, and perception of tax sanctions.

Efforts to improve taxpayer compliance can be undertaken through the implementation of tax sanctions and the enhancement of tax knowledge. This is supported by the findings of several previous studies. Research conducted by Hairul Amri and Diah Intan Syahfitri in Sumbawa Regency shows that tax sanctions and tax knowledge have a significant effect on motor vehicle taxpayer compliance, while tax socialization does not have a significant effect on taxpayer compliance (Amri et al., 2020). Meanwhile, a study by Ni Komang Putri Dwi Astuti et al. in Klungkung Regency indicates that tax sanction effect taxpayer compliance, whereas tax knowledge does not have a significant effect (Astuti

et al., 2025). Based on these findings, it can be concluded that motor vehicle taxpayer compliance, particularly among motorcycle owners, remains a challenge in various regions, including the Province of the Bangka Belitung Island. The selection of tax sanctions and tax knowledge as variables in this study is not solely based on their influence on taxpayer compliance, but also because both variables are policy instruments that can be directly controlled by local government. Furthermore, tax sanctions function as a legal enforcement mechanism with both preventive and repressive characteristics, while tax knowledge is related to taxpayers understanding of their rights and obligations, which is expected to encourage voluntary compliance.

Although numerous studies have examined the factors influencing motor vehicle taxpayer compliance, the findings remain inconsistent. A study conducted by Amri and Syahfitri (2020) found that tax sanctions and tax knowledge have a significant effect on motor vehicle taxpayer compliance, whereas the study by Astuti et al. (2025) indicated that only tax sanctions have a significant effect, while tax knowledge does not. These differences in research findings indicate the existence of a research gap that requires further investigation. Furthermore, most previous studies have been conducted in Java and Bali, while research that specifically examines motor vehicle taxpayer compliance in the Bangka Belitung Islands Province remains very limited. The unique characteristics of archipelagic regions, levels of fiscal literacy, and differing socio-economic conditions are assumed to influence taxpayer compliance behavior. In addition, the use of data from the post Covid-19 pandemic period (2022-2024) is also an important aspect, considering that changes in economic conditions and fiscal policies may significantly affect taxpayer compliance levels. Therefore, this study is essential to provide relevant, up to date and context specific empirical evidence in accordance with the local characteristics of the Bangka Belitung Islands Province.

In the context of compliance with motor vehicle tax payments, taxpayer behavior can be explained through Attribution Theory, which emphasizes that a person's actions are influenced by internal factors, such as knowledge and awareness, as well as external factors, such as sanctions and social environmental pressures. This understanding is reinforced by the Theory of Planned Behavior (TPB), which explains that the intention to behave compliantly is formed from attitudes towards taxes, subjective norms that prevail in society, and perceived behavioral control by taxpayers. Thus, good tax knowledge (internal factor) and the presence of strict sanctions (external factor) will shape positive attitudes, compliance norms, and beliefs in the ability to fulfill obligations, ultimately encouraging the formation of compliant behavior in paying motor vehicle taxes.

Hypothesis Development

Taxpayer compliance in paying Motor Vehicle Tax (MVT) is one of the important factors in increasing regional tax revenue. This compliance is influenced by various factors, both internal and external. Based on attribution theory, taxpayer behavior can be affected by external factors in the form of tax sanctions imposed by the government. Tax sanctions function as behavioral control mechanisms aimed at preventing tax violations and providing a deterrent effect for non-compliant taxpayers. The implementation of firm, fair, and consistent tax sanctions is expected to encourage taxpayers to fulfill their tax obligations in a timely manner and in accordance with applicable regulations. Therefore, the more effective the implementation of tax sanctions, the higher the level of taxpayer compliance in paying Motor Vehicle Tax. Based on the previous literature, the research hypothesis is stated as follows:

H₁: tax sanctions have effect on compliance in paying motor vehicle taxes

In addition to external factors, internal factors in the form of tax knowledge also play an important role in shaping taxpayer compliance behavior. Based on the Theory of Planned Behavior, individual behavior is strongly influenced by levels of understanding, attitudes, and intentions to act. Tax knowledge includes taxpayers' understanding of the function of taxes, general tax provisions, payment procedures, and sanctions imposed in the event of violations. Taxpayers who possess good tax knowledge tend to have higher awareness of the importance of taxes for regional development, thereby encouraging them to fulfill their tax obligations properly. Thus, the higher the level of tax knowledge possessed by taxpayers, the higher their compliance in paying Motor Vehicle Tax. Based on the previous literature, the research hypothesis is stated as follows:

H₂: tax knowledge have effect on compliance in paying motor vehicle taxes

Simultaneously, tax sanctions and tax knowledge are two complementary factors influencing taxpayer compliance. Tax sanctions serve as deterrent mechanisms through external pressure, while tax knowledge builds internal awareness and motivation among taxpayers. The combination of consistent enforcement of tax sanctions and improvements in tax knowledge is expected to create sustainable compliance behavior. Therefore, it can be concluded that tax sanctions and tax knowledge simultaneously influence taxpayer compliance in paying Motor Vehicle Tax.

The novelty of this study lies in the use of data from the 2022-2024 period, which reflects post-pandemic conditions, thereby providing a more current and relevant depiction of motor vehicle taxpayer compliance behavior in line with recent policy developments and contemporary socio-economic conditions. In addition, this study shows that tax knowledge has a stronger influence compared to tax sanctions, emphasizing the importance of internal factors in shaping compliance behavior. Another novelty lies in revealing how local socio-cultural values, such as strong familial ties and low fiscal literacy, also affect the effectiveness of sanctions and tax knowledge. Therefore, this research not only enriches the literature on tax compliance but also offers practical contributions to local governments in designing compliance enhancement strategies that are more in line with the social characteristics of the Bangka Belitung community. Therefore, this study aims to evaluate the influence of tax sanctions and tax knowledge on the compliance of motorcycle taxpayers in the Bangka Belitung Province.

METHOD, DATA, AND ANALYSIS

This type of research is descriptive-quantitative research, which emphasizes the testing of theories through the measurement of research variables using numbers to test a hypothesis. The theories to be tested in this research are Attribution Theory and the Theory of Planned Behavior.

The data used in this study consist of two types, namely primary data and secondary data. Primary data are data obtained directly from respondents through data collection methods such as questionnaire distribution, interviews, and observations (Sari et al., 2019). In this study, primary data were collected through the online distribution of questionnaires to taxpayers in the Province of Bangka Belitung Islands. Meanwhile, secondary data are data obtained from sources that are already available or have been previously published, such as reports, official documents, and databases from certain institutions (Sari et al., 2019). In this study, secondary data were obtained from the Regional Financial Agency of the Bangka Belitung Island Province, which provides regional financial information as well as other supporting data relevant to the research topic. The use of secondary data is necessary to complement and strengthen primary data, provide an overview of the actual conditions of regional revenue, and enhance

the validity and accuracy of the research result through comparison between respondents' perception data and official data issued by the relevant institutions.

The technique of data collection through the distribution of online questionnaires is an effective and efficient method for obtaining data in research. It is important for researchers to ensure the validity of the instruments, avoid bias, and uphold ethics, such as the privacy and anonymity of respondents, so that the data obtained is valid and trustworthy. In addition, the data collection in this study also comes from journals, books, and websites to complement the needs of this research.

Compliance with Motor Vehicle Tax Payment (Y)

The dimensions and indicators of the dependent variable in this study, namely compliance with motor vehicle tax payments, are taken from Cahya (2019). The dimension of the variable of compliance with motor vehicle tax payments in this study is the compliance of taxpayers in the Bangka Belitung Province in fulfilling their tax obligations. The indicators for this variable include (1) Taxpayers reporting their tax obligations according to the applicable procedures, (2) Compliance with tax payments before or on the due date that has been set, (3) The expectation of reciprocity when taxpayers dutifully pay taxes, and (4) Taxpayers avoiding sanctions.

Tax Sanctions (X₁)

The dimensions and indicators of the tax sanction variable in this study are taken from Holis (2022). The dimension of the tax sanction variable in this research is that taxpayers become deterred due to the existence of tax sanctions in the form of criminal sanctions and administrative sanctions. Meanwhile, the indicators are: (1) Tax sanctions increase compliance in taxation, (2) Tax sanctions serve as a deterrent to violations for taxpayers, (3) Administrative sanctions are imposed based on the type of violation committed by the taxpayer, and (4) Criminal sanctions are established for inaccuracies or falsification of data by the taxpayer.

Tax Knowledge (X₂)

The dimensions and indicators of the tax knowledge variable in this study are taken from Niken Aprilia Susanti (2018). The dimension of the tax knowledge variable in this study is how much knowledge taxpayers have to make them compliant in paying motor vehicle tax. Meanwhile, the indicators for this variable are: (1) Taxpayer knowledge of the functions of tax; (2) Taxpayer knowledge of general tax provisions; and (3) Taxpayer knowledge of the procedures for paying tax.

This research data is analyzed using multiple linear regression to determine the effect of tax sanctions and tax knowledge jointly on compliance in paying motor vehicle taxes. Before hypothesis testing, the model was tested with classical assumption tests (normality, multicollinearity, heteroscedasticity, and autocorrelation) to ensure the adequacy of the regression model. Hypothesis testing is conducted through the F test to determine the simultaneous effect of independent variables, and the t test to measure the effect of each variable separately (Pratiwi et al., 2021). In addition, the coefficient of determination (Adjusted R²) is used to see how much variation in compliance in paying motor vehicle taxes can be explained by the independent variables. All data processing was carried out using IBM SPSS version 25 software, which allows for more accurate statistical calculations and interpretations of results in accordance with quantitative research standards.

RESULTS AND DISCUSSION

Classical Assumption Test

Normality test is conducted to determine whether the regression model is normally distributed or not. In this study, the normality test uses Histogram Graph and Normal Probability plot conducted using IBM SPSS version 25 software. The results indicate that this research is normally distributed because the normal curve and data distribution show that the Normal Probability Plots follow the direction of the diagonal line or have points scattered around the diagonal line.

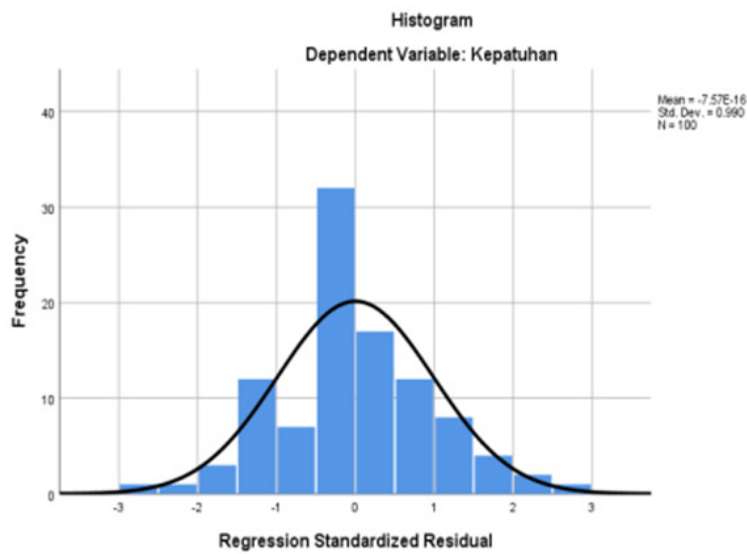


Figure 1. Histogram Graph

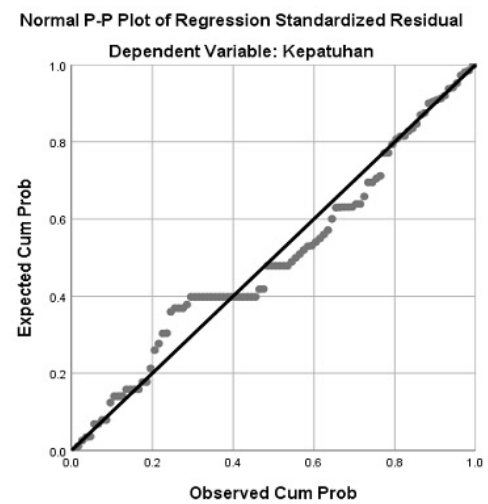


Figure 2. Normal Probability Plots

Multicollinearity test is a test conducted to see if there is a correlation between independent variables in a regression model. The multicollinearity test can be observed from the Variance Inflation Factor (VIF) and Tolerance values. If the VIF value is less than 10 or the Tolerance value is less than 0.10, it can be concluded that there is no multicollinearity present. Based on the test results, the tax sanction variable and tax knowledge variable have a Tolerance value greater than 0.10 and the VIF values of all variables are less than 10, so it can be concluded that there is no multicollinearity among the independent variables.

Table 4. Multicollinearity Test

Model	Collinearity Tolerance	Statistics VIF
(Constans)		
Tax Sanction	.525	1.907
Tax Knowledge	.525	1.907

a. Dependent Variabel: Tax Compliance

Source: Regional Financial Agency of Bangka Belitung Islands Province (2025)

The Heteroskedasticity test is performed to see if there is a variance inequality of residuals among observations in the regression model. To conduct the heteroskedasticity test, a Scatter Plot test is used, where it does not occur if there is no clear pattern and data points are well scattered both above and below 0 on the Y-axis.

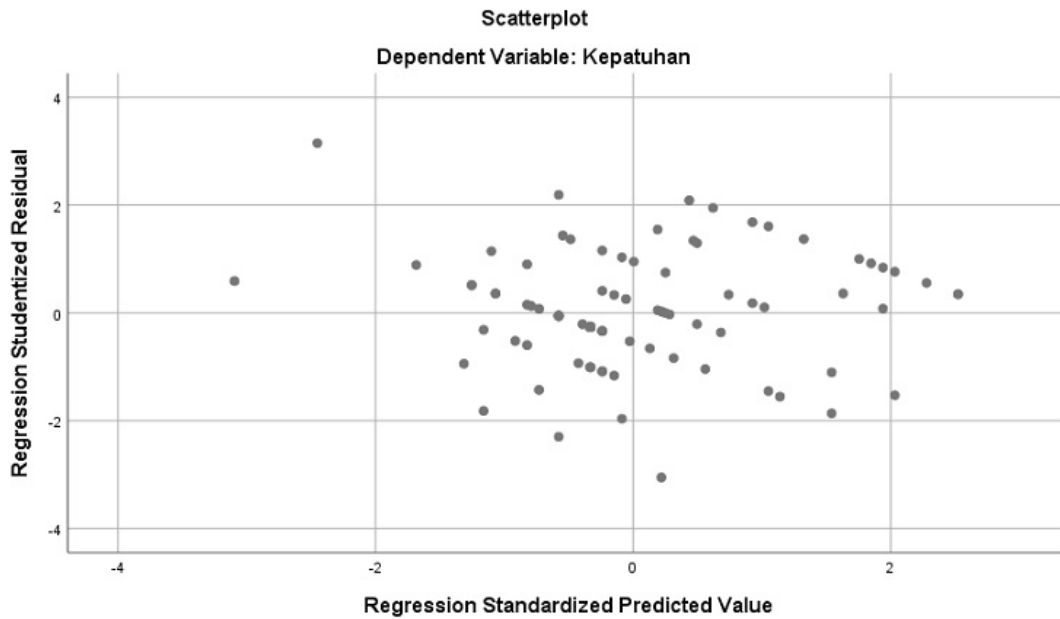


Figure 3. Scatter Plot

Autocorrelation testing is conducted to determine whether there is a correlation between the residual of one observation and the residual of another observation. The autocorrelation test is carried out using the Durbin Watson test with the condition $DU < D < (4-DU)$, where the value DU is obtained from the Durbin Watson table based on the testing results. Based on the table, the Durbin Watson value of 2.031 is above where $dU = 1.7364$ ($d > dU$), and $dL = 1.6131$ with n (number of respondents) = 100 and k (Variables) = 3. If $DU < D < 4 - DU$, $1.7364 < 2.031 < 2.2636$, it can be concluded that there is no positive autocorrelation in this research data, or it can be said that autocorrelation symptoms do not occur.

Table 5. Autocorrelation Test

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Erros of the Estimate	Durbin-Watson
1	.644 ^a	.415	.403	1.346	2.031
a. Predictors: (Constant), X_2 , X_1 b. Dependent Variabel: Y					

Source: Regional Financial Agency of Bangka Belitung Islands Province (2025)

Hypothesis Testing

F Test

Table 6. F Test

ANOVA					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	124.552	2	62.276	34.399	.000 ^b
Redisual	175.608	97	1.810		
Total	300.160	99			
a. Dependent Variabel: Tax Compliance b. Predictors: (Constant), Tax Sanction, Tax Knowledge					

Source: Regional Financial Agency of Bangka Belitung Islands Province (2025)

The F test was conducted to identify the factors influencing public compliance in paying motor vehicle taxes. This analysis refers to the ANOVA table, which shows a significance value of 0.000, less than 0.05. these results indicate that H3 is accepted, meaning that tax sanctions and tax knowledge simultaneously have a significant effect on compliance with motor vehicle tax payments.

T Test

Table 7. T test

Model	Coefficients ^a				
	Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
(Constans)	2.739	1.216		2.252	.027
X ₁	.104	.064	.173	1.610	.111
X ₂	.275	.058	.513	4.782	.000

a. Dependent Variabel : Y

Source: Regional Financial Agency of Bangka Belitung Islands Province (2025)

The T-test is used to prove whether or not the influence of tax sanctions and tax knowledge affects how often the community increases compliance in paying their motor vehicle taxes. The T-test in this study examines the comparison of the t-value and the table value. Based on the table above, it can be concluded that the independent variable partially affects the dependent variable: The results of the t-test show that the tax sanction variable (X1) has a t-value of 1.610 < table value of 1.984, and a significance value of 0.111 > 0.05, indicating that H1 is rejected, meaning that tax sanctions do not influence compliance in paying motor vehicle taxes.

The results of the t-test for the variable of tax knowledge (X2) show a t-statistic value of 4.782 > t-table value of 1.984 with a significance value of 0.000 < 0.05. Therefore, H2 is accepted, which means that tax knowledge has an effect on compliance in paying motor vehicle tax.

Test of Coefficient of Determination (R²)

Table 8. Test of Coefficient of Determination (R²)

Model	Model Summary ^b			
	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.644 ^a	.415	.403	1.346

a. Predictor: (Constant), Tax Sactioni, Tax Knowledge

Source: Regional Financial Agency of Bangka Belitung Islands Province (2025)

The coefficient of determination (R²) aims to see how much contribution the independent variable has in influencing the dependent variable measured in percentage. Based on the table above, it shows that the Adjusted R Square value is 0.403 or 40.3%. Thus, 40.3% of compliance in paying vehicle taxes is influenced by tax sanctions and tax knowledge. Meanwhile, 59.7% is influenced by other variables that are outside the scope of this study.

DISCUSSION

The Effect of Tax Sanctions on Compliance in Paying Motor Vehicle Taxes

Based on the research findings, no significant difference was found in compliance between taxpayers who were subject to tax sanctions and those who were not. Although most respondents understand the existence and consequences of tax sanctions, the findings of this study indicate that such understanding does not directly encourage compliance with motor vehicle tax payments. This condition is influenced by external factors, particularly the social and cultural environment. In Bangka Belitung Province, strong family ties and high levels of social tolerance play an important role in shaping community behavior (Nawangsih, 2024). The prevailing culture of mutual assistance, along with the informal dissemination of tax-related information, weakens social pressure to comply with tax obligations. Furthermore, low fiscal literacy and the dominance of the informal sector reinforce the perception that paying taxes is not a priority, especially in the absence of strict law enforcement.

In addition to external factors, the character of taxpayers also plays an important role in determining the level of compliance. Negative perceptions of taxes and tax officials create distrust, which impacts the low motivation to pay taxes. Conversely, if taxpayers have a positive perception, tax awareness will naturally form as part of ethics and social responsibility. Attribution theory supports the view that taxpayer behavior is influenced by internal and external factors that shape their moral beliefs (Wardani et al, 2017). Therefore, to improve compliance, it is not enough to rely solely on sanctions, but it is also necessary to build character and taxpayer awareness. These results are in line with the research of Wardani & Rumiyyatun (2017) stating that tax sanctions are ineffective in encouraging compliance, but contradict the findings of Susanti (2018) which state otherwise.

The Effect of Tax Knowledge on Compliance in Paying Motor Vehicle Tax

Based on the results of the partial test (t-test), the tax knowledge variable shows a significance value, indicating that tax knowledge has a significant effect on the compliance of motor vehicle taxpayers in the Province of Bangka Belitung Islands. This result indicates that the higher the level of tax knowledge possessed by taxpayers, the higher their level of compliance in fulfilling their obligation to pay motor vehicle taxes.

Tax knowledge positively and significantly affects tax compliance by strengthening a taxpayer's intention to comply, which is central to the Theory of Planned Behaviour (TPB). Higher tax knowledge improves attitudes toward compliance, increases confidence in managing tax obligations (perceived behavioral control), and influences subjective norms, making taxpayers more likely to fulfill their obligations. Tax knowledge serves as a foundational element that directly influences a taxpayer's positive behavior, leading to higher compliance rates. Taxpayer compliance is determined by intentions, which are shaped by attitude (knowledge of importance), subjective norms (social pressure), and perceived behavioral control (ease of compliance). Individuals with better tax knowledge feel more capable of completing their tax obligations, leading to voluntary compliance. In summary, increasing tax knowledge, particularly within the self-assessment system, is essential for improving compliance behaviors by shaping the attitudes and perceptions defined in the Theory of Planned Behaviour.

The results of this study are consistent with the research by Holis (2022) which states that the taxpayer knowledge variable affects the compliance of motor vehicle taxpayers. The results of this study do not align with the findings of the research conducted by Wardani & Rumiyyatun which shows that tax knowledge does not affect the compliance of motor vehicle taxpayers.

The Effect of Tax Sanctions and Tax Knowledge on Compliance in Paying Motor Vehicle Taxes

Based on the results of the simultaneous test (F-test), it was found that the calculated F value which means it has a positive influence, and the significance value indicates a significant effect. It can be concluded that tax sanctions and tax knowledge simultaneously affect taxpayer compliance in paying motor vehicle taxes.

Simultaneous testing has been conducted by researchers to determine whether compliance in paying motor vehicle taxes in the Bangka Belitung Province is jointly influenced by tax sanctions and tax knowledge. Based on taxpayers' understanding of tax knowledge, the broader their knowledge about taxation, the more it will contribute to increasing the compliance of taxpayers. Similarly, the imposition of strict sanctions on taxpayers who delay in paying their motor vehicle taxes will also impact the increase in taxpayer compliance in fulfilling their tax obligations. This research is similar to the study by Zikri (2020), which states in his research that simultaneously, tax sanctions and tax knowledge affect taxpayer compliance in paying motor vehicle taxes.

The results of this study can also be understood through the perspectives of Attribution Theory and Theory of Planned Behavior (TPB). Attribution Theory emphasizes that taxpayers' behavior is a result of internal factors, such as tax knowledge, and external factors, such as imposed sanctions. The findings of this study indicate that tax knowledge has a significant impact on compliance, which means that internal factors are more dominant in driving compliant behavior. This is in line with TPB, where the intention to behave compliantly is formed from taxpayers' positive attitudes towards tax obligations, subjective norms that develop within society, and their perceptions of behavioral control. Thus, the results of this study affirm that improving tax compliance is more effectively achieved through strengthening internal aspects such as tax literacy and understanding, supported by the establishment of social norms that encourage compliant behavior, compared to just relying on the enforcement of sanctions.

CONCLUSION AND SUGGESTIONS

Conclusion

This study examines the effects of tax sanctions and tax knowledge on compliance with motor vehicle tax payments in Bangka Belitung Province. The result indicate that tax sanctions do not have a significant effect on taxpayer compliance. Although taxpayers are aware of the existence of tax sanctions, such awareness is insufficient to encourage compliance due to the influence of social and cultural factor, including strong familial values, low fiscal literacy, limited dissemination of tax-related information, and negative perceptions of taxation and tax authorities. These findings are consistent with attribution theory, which emphasizes the role of social and cultural norms in shaping individual behavior. Therefore, improving taxpayer compliance cannot rely solely on repressive measures through sanctions but must also involve educational and persuasive approaches aimed at fostering positive taxpayer perceptions and character.

In contrast, tax knowledge has a positive effect on taxpayer compliance, particularly among owners of two-wheeled vehicles. A sound understanding of tax obligations, procedures, and functions encourages greater compliance. However, optimal and sustainable compliance can only be achieved when tax knowledge is supported by a conducive social and cultural environment, including collective awareness and social norms that promote adherence to tax obligations.

Furthermore, tax sanctions and tax knowledge simultaneously influence taxpayer compliance. Taxpayers who possess adequate tax knowledge and are aware of administrative and criminal sanctions

tend to demonstrate higher compliance. Nevertheless, sustainable compliance depends on the synergy between sufficient tax knowledge, consistent enforcement of sanctions, and a supportive social and cultural environment.

SUGGESTIONS

The suggestions that the researcher can provide based on the above research are as follows: The government is expected to increase stricter tax sanctions against taxpayers who always default on their motor vehicle tax payments. Furthermore, the next research is expected to add the number of variables that were not discussed in this study.

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