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The Influence of Tax Administration Information, Tax Sanctions Forgiveness and Service Quality on Motor Vehicle Taxpayer Compliance

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Abstract

This study aimed to analyze the effect of tax administration information, tax sanctions forgiveness, and service quality on motor vehicle taxpayer compliance in Donggala Regency. The method used is a quantitative approach with data collection through questionnaires distributed to 100 motor vehicle taxpayers. The results showed that tax administration information had a significant effect on taxpayer compliance, while tax sanctions forgiveness did not have a significant effect. In addition, service quality is also proven to have a positive effect on taxpayer compliance. Based on the results of the analysis, it is recommended that tax sanction forgiveness be further improved through effective socialization, and higher quality services can increase taxpayer compliance. This research contributes to local taxation policies to improve compliance through a more effective approach in providing information and services.

1. Introduction

Law No. 2 of 2015 of the Republic of Indonesia mandates the full transfer of authority to local governments, meaning that all government affairs previously managed by the central government are now transferred to local governments. This grants local governments the authority to plan, implement, oversee, control, and evaluate regional policies in accordance with the needs and potential of each respective region. This expanded authority also includes full responsibility for the management of government affairs, which is carried out in accordance with applicable laws and regulations. (Anugrah & Fitriandi, 2022).

The granting of regional autonomy aims to give each region the freedom to determine the direction and objectives of its regional development. Thus, regions can more freely manage local potential and design policies that are relevant to the conditions and needs of the local community. Regional autonomy also provides local governments with the opportunity to innovate in creating development solutions that are appropriate to the characteristics of their regions. As a consequence of this transfer of authority, local governments have the responsibility to plan and implement development that can improve the welfare of the community. One important aspect of regional autonomy is the increase in Regional Original Revenue (PAD), which can be obtained from various sources, one of which is regional taxes. Local taxes, as regulated in Law No. 33 of 2004, are one of the main sources of local revenue that can be used to fund various development programs and public services in the region. (Anggoro, 2017).

Taxes are mandatory contributions that individuals or business entities must pay to the state, which are enforced by applicable laws and regulations. Tax payments do not receive direct compensation, but are used to finance the interests of the state and support the welfare of society as a whole. As explained in Law Number 28 of 2009, taxes are mandatory contributions to the state owed by individuals or business entities, which are compulsory in nature, without direct compensation to taxpayers. The taxes collected are then used for the state's interests, with the primary objective of maximizing the prosperity of the people. Taxes are crucial for national development as they serve as the government's primary source of revenue. Tax funds are used to finance public facilities, infrastructure, education, healthcare, and social programs that enhance the well-being of society. Additionally, taxes play a role in promoting economic equality, reducing social disparities, and overall improving the quality of life for citizens. (Romadhon & Diamastuti, 2020).

The government has implemented various policies to improve taxpayer compliance, one of which is the motor vehicle tax amnesty policy. Pursuant to the 2023 Regional Government Regulation on the Waiver of Administrative Sanctions for Motor Vehicle Taxes and Vehicle Registration Fees, as well as the Exemption of Vehicle Registration Fees for the Second and Subsequent Registrations, this policy provides an opportunity for taxpayers with outstanding tax liabilities to pay only the principal amount of the tax, while any outstanding penalties and interest will be waived. This amnesty policy aims to reduce the burden on taxpayers with outstanding taxes and encourage them to promptly settle their tax obligations. (Aritonang, 2020).

The quality of service also plays an important role in improving motor vehicle tax compliance. Good, fast, and efficient service from the tax authorities (local government) will facilitate the tax payment process for the public. Friendly, informative, and straightforward service can create a better experience for taxpayers, thereby motivating them to fulfill their tax obligations on time. Quality service can also reduce public frustration, which often becomes an obstacle in fulfilling tax obligations. (Widajantie & Anwar, 2020).

2. Literature Review

Tax compliance is the attitude and actions of taxpayers to fulfill their tax obligations in accordance with applicable regulations. Tax compliance is very important for the state because taxes are one of the main sources of state revenue used to finance development and public services. The level of tax compliance is influenced by various factors, including taxpayers' understanding of tax administration, the existence of penalties for tax violators, and the quality of services provided by the authorities. Previous studies have shown that the level of public awareness about the importance of paying taxes has a significant impact on their compliance in paying their tax obligations. (Anugrah & Fitriandi, 2022).

Tax administration information plays an important role in increasing taxpayers' awareness and understanding of their tax obligations. Clear and easy-to-understand tax administration can improve taxpayers' compliance in fulfilling their motor vehicle tax payment obligations. Research by (Aisyah et al., 2023) shows that comprehensive information about tax payment procedures, payment schedules, and the benefits of paying taxes can increase public awareness of the importance of paying taxes on time. With accurate information, taxpayers can more easily access tax services, which ultimately encourages them to fulfill their tax obligations (Nugroho & Kurnia, 2020).

Tax penalty amnesty, or the removal of administrative penalties in the form of interest and fines, is a policy implemented by the government to provide taxpayers with arrears the opportunity to settle their taxes by paying only the principal amount. This policy is expected to improve taxpayer compliance, particularly for those who have tax arrears. According to Regional Government Regulation No. 55 of 2022, tax penalty amnesty aims to provide incentives to taxpayers who are late in paying their taxes, as well as to increase regional tax revenue. Research by (Isnaini & Karim, 2021), reveals that the tax penalty waiver policy can increase taxpayer compliance, especially for those with motor vehicle tax arrears The quality of service provided by the Samsat Office also affects the level of compliance of motor vehicle taxpayers. Fast, efficient, friendly, and straightforward services will make it easier for taxpayers to pay their taxes (Susanti, 2018) states that good service quality can increase taxpayer comfort and encourage them to be more compliant in fulfilling their tax obligations. Additionally, transparent and easily accessible services can reduce the obstacles faced by taxpayers in the process of paying motor vehicle taxes (Juliantari et al., 2021).

Based on the above literature review, it can be concluded that tax administration information, tax amnesty, and service quality have a significant influence on the level of compliance of motor vehicle taxpayers. This study aims to further examine and analyze the combined influence of these three variables on the compliance of motor vehicle taxpayers in Indonesia. In this context, clear information regarding tax administration, tax penalty amnesty policies, and quality service is expected to increase taxpayer awareness and compliance in fulfilling their tax obligations on time.

Attribution Theory

According to (Romadhon & Diamastuti, 2020) attribution is a theory that discusses the causes of a person's behavior or of themselves, which will then form an impression. The impression formed will be concluded as factors that influence the behavior of others. Attribution theory relates to the process by which individuals interpret events around them as being caused by relatively stable factors. In short, attribution theory seeks to explain why people behave the way they do.

Based on reasearch by (Adhikara et al., 2022), when we observe someone's behavior, we try to determine whether that behavior is caused by internal or external factors. Behavior caused by internal factors is behavior that is believed to be under the individual's own control. Behavior caused by external factors is seen as the result of external causes; that is, the individual is perceived as being forced to behave in such a way by the situation. In other words, internal factors are factors that originate from within the individual themselves, while external factors are factors that originate from outside the individual.

The relevance of attribution theory to this study is how individuals determine tax compliance, which is influenced by several factors, including internal and external factors. Internal factors that influence taxpayer compliance are taxpayer awareness, because awareness is the basis that taxpayers must have in order to comply with their obligations to pay motor vehicle taxes. Meanwhile, external factors that influence taxpayer compliance are tax socialization, tax access, and tax sanctions.

Theory of Planned Behavior

In a study by (Anugrah & Fitriandi, 2022) the Theory of Planned Behavior (TPB) developed by Icek Ajzen in 1991 explains that individual behavior is influenced by intentions formed based on three main factors: attitude, subjective norms, and perceived behavioral control. This theory describes how individual behavior is planned and influenced by specific reasons, making it useful for predicting various types of behavior, including taxpayer compliance with their obligations.

According to (Aisyah et al., 2023) Behavioral Belief, Normative Belief, and Control Belief are the three main components of the Theory of Planned Behavior (TPB) that influence an individual's intentions and behavior. Behavioral Belief refers to an individual's beliefs about the outcomes of a behavior and their evaluation of those outcomes. These beliefs influence how someone assesses the benefits or drawbacks of an action. Normative Belief relates to an individual's beliefs about the standards expected by others and the motivation to meet those expectations. This includes social pressure that influences an individual to perform or refrain from performing an action. Meanwhile, Control Belief refers to the level of control an individual feels in carrying out an action. This component is related to beliefs about factors that support or hinder an individual's behavior, as well as perceptions of how much influence these factors have on their behavior. These three components interact to form an individual's intentions and behavior.

Based on the Theory of Planned Behavior (TPB), motor vehicle taxpayer compliance is influenced by three main factors: behavioral belief, normative belief, and control belief.

Clear and easily accessible tax administration information increases taxpayers' belief in the benefits of paying taxes (behavioral belief). Tax amnesty reduces social pressure and fear of fines, encouraging taxpayers to fulfill their obligations (normative belief). Meanwhile, good service quality improves taxpayers' perception of their control in fulfilling their tax obligations (control belief). Overall, these three factors shape taxpayers' intention to comply with their tax obligations, which ultimately increases their compliance.

Taxes

According to Halomoan & Herning Sitabuana (2022), taxes are a very important source of state revenue because they play a significant role in filling state coffers, which are then used to run state operations such as implementing infrastructure development in each region, providing public services, and other state expenditures. Some of the functions of taxes are:

1. As a budgetary function, taxes themselves are one source of cash revenue, which is then used to finance government spending and national development.
2. As a regulatory function, the government can control and manage economic growth through tax policy. Through reconciliation, taxes can be used as a targeted tool. For example, the government can impose high import duties on imported goods to protect domestic production, increase investment, or provide various tax incentives both domestically and abroad.
3. The state's redistributive function, which is a stabilizing function, will be used to finance all public interests, including development that enables the creation of jobs, which will ultimately increase people's income. To control inflation, the government has the means to implement price stability measures.
4. The state will use the revenue it receives as part of income redistribution to fund all public interests, including projects that will increase income and create jobs.

The tax collection system in Indonesia uses a self-assessment system, in which taxpayers are given the authority, trust, and obligation to determine, pay, and report taxes owed in accordance with applicable tax laws and regulations. Taxpayers pay their taxes through designated payment locations in accordance with Minister of Finance regulations after the amount of tax owed has been determined.

Motor Vehicle Tax

Motor vehicle tax is a tax imposed on the ownership or control of motor vehicles used on land roads, including heavy vehicles and those operated on water. These motor vehicles utilize public road facilities provided by the provincial government, so the ownership or control of such motor vehicles is regulated in each province for a certain period of time. These regulations are outlined in various laws, such as Law No. 28 of 2009 on Regional Taxes and Fees, Law No. 34 of 2000, which is an amendment to Law No. 18 of 1997 concerning Regional Taxes and Levies, and Government Regulation No. 65 of 2001 concerning Regional Taxes, followed by provincial regulations that further regulate Motor Vehicle Tax (PKB) (Anggoro, 2017).

Taxpayer Complience

In a study by (Mustikasari, 2020), In a study (Mustikasari, 2020), taxpayer compliance is defined as the willingness of taxpayers to fulfill their obligations in order to contribute to the development of the country, which is expected to be done voluntarily. Taxpayer compliance is a good intention on the part of taxpayers that arises from their awareness and conscience. Tax compliance is a very important factor because Indonesia also adopts a self-assessment system where taxpayers are expected to play a role in paying and reporting their obligations. The higher the tax compliance, the better their contribution to national development.

Tax Administration Information

Tax administration system information is the refinement or improvement of administrative performance, whether individually, in groups, or institutionally, to be more efficient, economical, and faster, with the aim of maximizing tax revenue. The modernization of the tax administration system also keeps pace with technological advances through computerized system-based services, with the hope of improving control mechanisms more effectively by supporting the implementation of the Directorate General of Taxes' code of ethics for employees, which regulates employee behavior in performance, duties, and the implementation of good governance (Romadhon & Diamastuti, 2020).

Tax Information Socialization

According to (Juliantari et al., 2021) According to (Juliantari et al., 2021) Tax socialization, especially through social media, is very important to increase taxpayer compliance. Through dissemination, the public is expected to understand the importance of taxes for the country, increase their knowledge, and encourage more compliant tax obligations. Tax education activities also play a major role in increasing the number of taxpayers and their compliance, which has an impact on increasing state tax revenue. Conversely, a lack of dissemination can result in low public knowledge and awareness of tax obligations, which leads to low tax compliance.

Tax Amnesty

Tax Amnesty is a limited opportunity for certain taxpayers to pay their tax obligations, including interest and penalties from previous periods, without fear of criminal punishment. The program ends when authorities begin investigating past taxes, and in some cases, those who are eligible but do not participate in the amnesty may face harsher penalties. In general, amnesty is a right granted by the Head of State under Article 14 of the 1945 Constitution, which eliminates legal consequences for individuals who have committed certain criminal offenses. (Widajantie & Anwar, 2020).

Service Quality

Improving services by providing additional facilities is also part of the government's efforts to raise awareness of motor vehicle tax obligations. One such service improvement is the mobile Samsat facility. The mobile Samsat is a public facility in the form of a motor vehicle that operates in various specific locations provided by the Samsat office to facilitate the payment of PKB (Motor Vehicle Tax), the validation of STNK (Vehicle Registration Certificate), and SWDKLLJ (Mandatory Contribution to the Road Traffic Accident Fund). The purpose of this mobile Samsat facility is to provide convenience in vehicle tax administration services for vehicle owners. (Zahrani & Mildawati, 2019).

Based on the literature review above, it can be concluded that Tax Administration Information (X1), Tax Amnesty (X2), and Service Quality (X3) have a partial influence on Taxpayer Compliance (Y). This shows that each of these factors separately plays an important role in increasing motor vehicle taxpayer compliance. Improving understanding of tax administration, providing opportunities for tax penalty waivers, and delivering quality service from the authorities can encourage taxpayers to be more compliant in fulfilling their tax obligations.

3. Research Method

The research methodology used in this study is a quantitative method with a survey approach. Quantitative research is based on the philosophy of positivism, which aims to test established hypotheses using numerical data. In this study, the research objects consist of four variables, namely Tax Administration Information (X1), Tax Penalty Amnesty (X2), and Service Quality (X3) as independent variables, and Taxpayer Compliance (Y) as the dependent variable. The sampling technique was conducted randomly, and data collection was carried out using a research instrument in the form of a questionnaire distributed directly to respondents. The collected data will be analyzed using statistical tests to examine the relationship between variables and to find the influence between independent and dependent variables.

Research Location

This research was conducted in Central Sulawesi Province, with the research area being Donggala Regency, specifically at the Donggala SAMSAT office and among the community living in the Donggala area.

Research Respondents

The research informants in this study were motor vehicle taxpayers who were registered and domiciled in the research area. Respondents were selected using random sampling techniques, which aimed to obtain a representative sample of the existing population. The number of respondents in this study was [100]. These respondents are expected to provide accurate and relevant data regarding their perceptions of tax administration information, tax penalty waivers, and service quality, as well as how these factors influence taxpayer compliance.

Data Collection And Analysis Methods

The data collection methods used in this study are:

Questionnaires

Questionnaires are a data collection method in the form of written questions in a list of statements distributed to respondents to be filled out, which will then become the benchmark for this study.

Documentation

Documentation is a data collection technique carried out by recording information identified from documentation related to the research object. The data documented are taxpayers who are filling out the questionnaire.

To analyze the hypothesis, the data in this study is processed using quantitative methods with an approach or with the assistance of PLS (Partial Least Square). PLS is chosen because the theoretical framework model and research model constructed describe the presence of mediating/intervening variables.

4. Results and Discussion

Description of Research Variables

Description of Tax Administration Information Variables

Table 1. Frequency of Tax Administration Information (X1)

Questions Item	VA (%)	A (%)	P (%)	DA (%)	VDA (%)	Total Score	Mean
1	51	46	1.76	0	1.01	1776	4.46
2	46	51	2.26	0.5	0.5	1757	4.41
3	26	62	8.53	1.51	1.01	1641	4.12
4	26	67	4.52	1.01	0.75	1662	4.18
5	25	69	8.07	1.76	0.75	2065	5.19
6	20	67	10.08	1.76	1.64	1607	4.04
Average						10508	4.40

The table above shows that the statement item with the highest mean value of 4.46 is statement item number 1, which relates to information about tax payment procedures. This dimension illustrates the willingness of the public to fulfill their tax obligations because they feel that tax-related information is clear and easy to understand. The statement with the lowest mean value of 4.04, statement number 6, related to the dimension of tax information accessibility, reflects taxpayers' confidence in the benefits of the information provided regarding motor vehicle taxes. Respondents tend to be more skeptical about the extent of direct benefits they receive from the tax administration information provided.

Description of Tax Penalty Amnesty Variable (X2)

Table 2. Frequency of Tax Penalty Amnesty

Questions Item	VA (%)	A (%)	P (%)	DA (%)	VDA (%)	Total Score	Mean
1	15.58	75.88	7.89	0.5	0	1613	4.05
2	6.78	27.49	19.94	5.89	0.5	1365	3.34
3	13.54	54.04	29.88	3.45	0	1326	3.85
4	15.87	55.14	17.5	5.79	1.57	1543	3.89
5	15.52	62.4	14.28	3	1.18	1777	4.07

INCOME JOURNAL OF ECONOMICS DEVELOPMENT
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Questions Item	VA (%)	A (%)	P (%)	DA (%)	VDA (%)	Total Score	Mean
6	16.33	71.81	11.56	3.38	2.25	1563	3.86
7	12	68	10	2	1	1450	3.6
8	14	70	7	3	1	1520	3.55
9	11	72	8	3	1	1480	3.54
10	13	68	7	3	1	1500	3.55
Average						15137	3.73

Based on the table above, it can be seen that the statement item with the highest mean value of 4.07 is statement item number 5 with the statement dimension of ease of paying taxes after tax amnesty. The statement with the lowest mean value of 3.34 is statement item number 2 with the dimension of accessibility of information regarding tax amnesty.

Description of Service Quality Variables (X3)

Table 3. Frequency of Service Quality

Questions Item	VA (%)	A (%)	P (%)	DA (%)	VDA (%)	Total Score	Mean
1	41.71	52.51	5.03	0.25	0.5	1690	4.25
2	31.66	61.06	6.03	0.25	0.25	1683	4.23
3	29.4	62.06	5.53	0.25	1	1649	4.19
4	31.9	59.94	5.54	0.25	1	1664	4.18
5	27.47	64.82	6.53	0.25	0.75	1644	4.02
Average						8330	4.17

Based on the table above, it can be seen that the statement item with the highest mean value of 4.25 is statement item number 1 with the statement dimension of ease of access to services. The statement with the lowest mean value of 4.02 is statement item number 5 with the dimension of service quality.

Description of Taxpayer Compliance Variable (Y)

Table 4. Frequency of Taxpayer Compliance

Questions Item	VA (%)	A (%)	P (%)	DA (%)	VDA (%)	Total Score	Mean
1	45.73	48.77	4.77	0.5	0	1748	3.50
2	50	49.5	8.29	0.5	0	1544	3.09
3	41.21	42.51	11.58	2.51	1	1544	3.09
4	37.94	57.04	5.18	2	0.25	1450	2.90
5	74.37	15.27	13.57	1.76	1.18	1480	2.96
6	63.26	34.68	17.58	2.27	2.47	1380	2.76
7	69.6	24.13	11.56	2.76	2.55	1400	2.80
Average						10546	3.01

Based on the table above, it can be seen that the statement item with the highest mean of 3.50 is statement item 1 with the statement dimension of obedience. The statement with the lowest mean of 2.76 is number 6 with the dimension of accuracy.

Outer Model Testing

Reliability Testing

Reliability testing in this study aims to measure a questionnaire that is an indicator of a variable. A questionnaire is said to be reliable if a person's (respondent's) answers to the statements are consistent or stable over time. Construct reliability can be measured using two criteria, namely composite reliability and Cronbach's alpha.

The reliability of the instrument is assessed based on the composite reliability and Cronbach's alpha values. The validity of the instrument is assessed based on the convergent validity and discriminant validity values.

Table 5. Composite Reliability and Cronbach's Alpha Values

Latent Variabel	Composite Reliability	Cronbach's Alpha
Tax Administration Information	0,897	0,480
Tax Penalty Amnesty	0,884	0,472
Service Quality	0,824	0,461
Taxpayer Compliance	0,906	0,470

Based on the results presented, it can be seen that the Composite Reliability value for each variable is greater than 0.70. Thus, it can be said that all variables in this study meet the Composite Reliability criteria. A construct is considered reliable if it shows a Composite Reliability value > 0.70. This indicates that each construct used in this study is reliable with a high reliability value, calculated using a reliability coefficient ranging from 0 to 1. The reliability test using Composite Reliability can be reinforced by using Cronbach's Alpha values. Based on the table above, the Cronbach's Alpha values obtained for each construct are greater than or equal to 0.70. Thus, the internal consistency reliability requirement for each research instrument based on the Cronbach's Alpha parameter has been met. These results indicate that the instruments used to measure the variables in this study have good reliability.

A good level of reliability indicates that the instruments used to measure the variables in this study consistently produce the same results each time they are used. Thus, based on the results of the Composite Reliability and Cronbach's Alpha tests, it can be concluded that all questionnaires in this study are reliable.

Validity Testing

Validity testing is used to measure the validity of a questionnaire. A questionnaire is considered valid if the statements in the questionnaire are able to reveal what the questionnaire is intended to measure. Thus, validity seeks to measure whether the statements in the questionnaire we have created can truly measure what the researcher intends to measure(Isnaini & Karim, 2021).

Convergent validity merupakan tingkatan sejauh mana hasil pengukuran suatu konsep menunjukkan korelasi positif dengan hasil pengukuran konsep lain yang secara teoritis harus berkorelasi positif. Uji validitas konvergen dalam PLS dengan indikator reflektif dinilai berdasarkan nilai rata-rata varian yang diekstraksi (average varianceextracted).

The average variance extracted (AVE) value used as a parameter in evaluating convergent validity for all variables in this study has an AVE value greater than 0.50 (> 0.50). These results indicate that the research instruments in this study have met good convergent validity.

Variabel	Nilai Loading
Tax Administration Information	
X1.1	(0,743)
X1.2	(0,792)
X1.3	(0,761)
X1.4	(0,827)
X1.5	(0,790)
X1.6	(0,703)
Tax Penalty Amnesty	
X2.1	(0,717)
X2.2	(0,731)
X2.3	(0,618)
X2.4	(0,810)
X2.5	(0,840)
X2.6	(0,758)
X2.7	(0,770)
X2.8	(0,867)
X2.9	(0,690)
X2.10	(0,683)
Service Quality	
X3.1	(0,820)
X3.2	(0,870)
X3.3	(0,363)
X3.4	(0,631)
X3.5	(0,736)
Taxpayer Complience	
Y1.1	(0,619)
Y1.2	(0,756)
Y1.3	(0,592)
Y1.4	(0,748)
Y1.5	(0,741)
Y1.6	(0,841)
Y1.7	(0,814)

The table above presents the average variances extracted (AVE) values used as parameters in evaluating convergent validity for all variables in this study, which are greater than 0.50 (> 0.50), meaning that they meet the criteria for convergent validity. An indicator is considered to meet convergent validity in the good category if the factor loading value is >0.50 and is considered significant if the p-value is <0.05. Furthermore, the p-value also meets the requirement, with a value of <0.001 (<0.05) for all variables used in this study.

Discriminant validity is the extent to which the measurement results of a concept can distinguish themselves from the measurement results of other concepts that are theoretically different (Widajantie & Anwar, 2020). Discriminant validity is assessed from the cross-loading of measurements with constructs, by looking at latent construct loadings, which will predict indicators better than other constructs. If the correlation between the construct and the measurement item (each indicator) is greater than that of other constructs, then discriminant validity is fulfilled. The discriminant validity values are presented in the following table:

Table 6. Discriminant Validity Value (discriminant validity)

Latent Variable	IAP	PSP	KP	KWPKB
Informasi Administrasi Pajak (IAP)	0.770	0.591	0.605	0.446
Pemutihan Sanksi Pajak (PSP)	0.667	0.732	0.644	0.253
Kualitas Pelayanan (KP)	0.605	0.644	0.831	0.418
Kepatuhan Wajib Pajak Kendaraan Bermotor (KWPKB)	0.446	0.253	0.418	0.712

Based on the table above, the square root of average variance extracted (AVE) values are presented on the diagonal line. The square root of average variance extracted (AVE) values obtained are greater than the correlation values between constructs and other constructs. These greater cross loading and square root of average variance extracted (AVE) values indicate that the discriminant validity of the instruments in this study is fulfilled.

Table 7. Coefficient Value and P-Value

	IAP	PSP	KP
Motor Vehicle Tax Complience (KWPKB)	0.303 (<0.001)	0.030 (0.271)	0.131 (0.004)

The results of tests conducted to examine several other model fit indicators, such as average path coefficient (APC), average R-squared (ARS), average adjusted R-squared (AARS), average block VIF (AVIF), and average block VIF (AVIF), are presented in the table below.

Table 8. Model Fit Indicators

Parameter	Nilai	Batasan	Kesimpulan
Average path coefficient (APC)	*0.155,*	*p<0,05*	*Model fit*
Average R-squared (ARS)	*0.271,*	*p<0,05*	*Model fit*
Average adjusted R-squared (AARS)	*0.264,*	*p<0,05*	*Model fit*
Average block VIF (AVIF)	2.812	*acceptable if <= 5, ideally <= 3.3*	*Model fit*
Average full collinearity VIF (AFVIF)	2.420	*acceptable if <= 5, ideally <= 3.3*	*Model fit*
Tenenhaus GoF (GoF)	0.404	*small >= 0.1, medium >= 0.25, large >= 0.36*	*Model fit*

Based on the table above, APC, ARS, and AARS, which are used to measure the average path coefficient values, R-square, and adjusted R-square, produce values of APC = 0.155; ARS = 0.271; and AARS = 0.264, and all of these values are significant at the <0.001 P value level recommended for APC, ARS, and AARS as model fit is 0.05 (<0.05) (Mustikasari, 2020). (Pratiwi & Irawan, 2019) Thus, the goodness of fit criteria for the model in this study have been met.

These results are also supported by AVIF and AFVIF, which are used as indicators to determine the presence or absence of multicollinearity. The values obtained for AVIF and AFVIF are 2.812 and 2.420, respectively. These values are below 5 (< 5). The GoF value of 0.404 indicates that the predictive power of the model falls into the large category (0.404 >

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0.36). Thus, it can be concluded that the research model meets the criteria and there are no issues of multicollinearity between indicators and between exogenous variables.

Table 9. R-squared, adjusted R-squared, dan Q-squared

Variabel		R-Squared	Adj Squared	Q-Squared
Eksogen	Endogen			
IAP	KWPKB	0.271	0.264	0.256
PSP				
KP				

Based on the table above, the R-squared value for the Motor Vehicle Tax Compliance variable is 0.271, which means that in the model proposed in this study, 27.1% of the variation in Motor Vehicle Tax Compliance can be explained by the variables of Tax Administration Information, Tax Sanction Amnesty, and Service Quality, while the remainder is explained by other variables.

In addition to the R-squared value, the table above also shows the Q-squared value. The Q-squared value is used to assess the predictive validity or relevance of a set of latent predictor variables on the criterion variable. Based on the data processing results presented in the table above, it was found that the predictive validity in this research model was good. This is because the Q-squared value for Motor Vehicle Tax Compliance is 0.256, which is above zero.

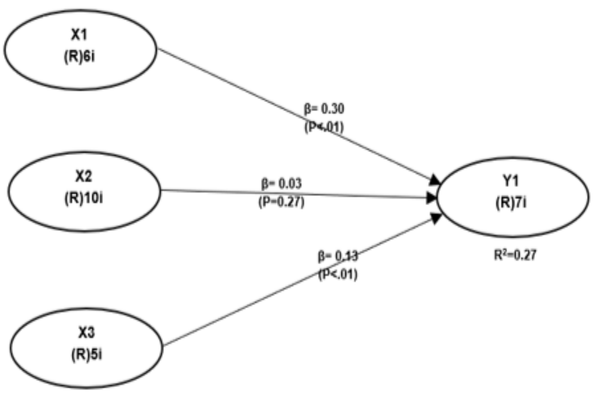

Figure 1. Inner Model

Structural model analysis can be used to test hypotheses. The results of the full model structural equation measurement are based on data processing. The figure above indicates that using a significance level of 0.05, it can be said that the empirical research model is significant where the resulting p-value is < 0.05.

Table 10. Effect Size Value

	IAP	PSP	KP	KWPKB
KWPKB	0.140	0.009	0.055	

Based on the table above, the magnitude of the predictor variables' influence can be explained as follows:

First, the magnitude of the influence of tax administration information on motor vehicle taxpayer compliance is 0.140. This result explains that the compliance of motor vehicle taxpayers sampled in this study is influenced by tax administration information by 14%. The effect size of tax administration information falls into the weak category.

Second, the effect size of tax penalty amnesty on motor vehicle taxpayer compliance is 0.009. This result explains that the motor vehicle taxpayer compliance of the sample in this study is influenced by tax penalty amnesty by 0.9%. The effect size of tax socialization falls into the weak category.

Third, the magnitude of the effect of service quality on motor vehicle taxpayer compliance is 0.055. This result explains that the compliance of motor vehicle taxpayers who were sampled in this study is influenced by service quality by 5.5%. The effect size of this tax access falls into the weak category.

Hypothesis Testing

Based on the results of calculations and testing of the full model (inner model and outer model) as presented in Figure 1.1 and Table 4.7 above, these will be used as the basis for answering the research hypothesis, which is used to explain the direction of the relationship between the independent and dependent variables. The results of the hypothesis testing and the conclusions regarding the acceptance or rejection of the hypotheses, based on the direction of the relationship (the coefficients obtained) and the resulting probability levels, will be discussed below:

The Effect of Tax Administration Information on Motor Vehicle Taxpayer Compliance

Tax administration information affects motor vehicle taxpayer compliance. The results of testing the parameters between tax administration information and motor vehicle taxpayer compliance, as shown in the structural equation model output in Figure 1.1, indicate a positive relationship between the two variables.

The coefficient value resulting from the influence between taxpayer awareness and motor vehicle taxpayer compliance is 0.30, with a p-value of <0.01, which is significant at the α = 5% level or <0.05. Based on these results, the first hypothesis stating that taxpayer awareness influences motor vehicle taxpayer compliance can be accepted.

Tax administration information significantly influences motor vehicle tax compliance because it helps taxpayers understand what to pay, when to pay, and how to pay. This is in line with the research (Pratiwi & Irawan, 2019), which explains that a simple taxation system is also very important because the more complex the taxation system, the more it will affect taxpayer compliance. The ease with which people can obtain motor vehicles must be balanced with the ease of the tax payment process by optimizing the use of developments and advances in information technology.

The Effect of Tax Sanction Amnesty on Motor Vehicle Taxpayer Compliance

Tax sanction amnesty has no effect on motor vehicle taxpayer compliance. Test results for parameters as shown in the structural equation model output in Figure 1.1 indicate that there is no significant effect between the two variables.

The coefficient value resulting from the influence of tax penalty amnesty on motor vehicle taxpayer compliance is 0.03, with a p-value of 0.27 α > 5% or > 0.05. Based on these test results, the hypothesis stating that tax penalty amnesty does not affect motor vehicle taxpayer compliance is rejected. This study indicates that tax amnesty efforts are not effective in improving motor vehicle taxpayer compliance in the long term, although they may increase tax revenue sporadically while the program is in effect. Although amnesty aims to encourage the payment of principal taxes by waiving penalties, this study does not show a positive impact on compliance. To achieve sustainable taxpayer compliance, a more comprehensive strategy is needed, including simplifying procedures, conducting massive and innovative socialization, improving service quality, and enforcing consistent law enforcement.

This aligns with research conducted by (Abdi & Faisol, 2023) which found that tax amnesty does not affect motor vehicle taxpayer compliance. Tax amnesty falls under the control belief factor in the Theory of Planned Behavior (TPB) as it supports or hinders tax payment behavior. By waiving penalty fines, the government facilitates motor vehicle taxpayers who are in arrears to settle their obligations, alleviating the burden of penalties that may hinder payment. Another study conducted by (Dzulfitriah & Saepulloh, 2021) noted that tax amnesty does not affect the compliance of motor vehicle taxpayers due to insufficient socialization; taxpayers cannot feel the benefits of the tax amnesty program because they are not fully aware of it, which indicates that the motor vehicle tax amnesty program does not affect taxpayer compliance. If there is an impact, the level of taxpayer compliance will not necessarily increase, especially for taxpayers who are in debt.

The Effect of Service Quality on Motor Vehicle Tax Compliance

Based on the results of hypothesis testing, this study found that service quality has an effect on tax compliance. Therefore, the third hypothesis in this study is accepted. In this context, good service quality leads to increased taxpayer compliance in fulfilling their tax obligations. With adequate service quality, taxpayers can more easily fulfill their obligations in paying taxes, whether through an orderly queuing system or established procedures.

This is in line with the research (Widajantie & Anwar, 2020), which states that service is an effort made by officers in order to fulfill tax obligations. Thus, the effect of service quality on motor vehicle taxpayer compliance can be accepted. Proper and professional service can build taxpayer trust, which ultimately fosters taxpayer compliance in paying motor vehicle taxes.

5. Conclusion

Based on the results of the analysis and discussion conducted on tax administration information, tax amnesty, and service quality in relation to motor vehicle tax compliance, the following conclusions can be drawn:

1. Tax administration information has an impact on motor vehicle tax compliance in Donggala Regency.
2. Tax penalty amnesty does not affect motor vehicle tax compliance in Donggala Regency.
3. Service quality affects motor vehicle tax compliance in Donggala Regency.

Recommendations

Based on the results of the hypothesis testing and the observations and knowledge gained by the researcher during the study, the researcher recommends the following:

1. Recommendations for further research

   When conducting research, pay more attention to the timing of the study. It is recommended that the study not be conducted on respondents who are busy, to avoid rushed questionnaire completion.
2. Recommendations for the Donggala Regency Samsat Office

   Tax compliance can be further improved by enhancing the tax penalty amnesty program at the Samsat, by providing information and knowledge related to the amnesty of motor vehicle tax penalties to taxpayers.

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