# The Effect of Tax Amolishment, Service Quality, and Taxpayer Awareness on Motor Vehicle Tax Compliance

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*ARTICLE HISTORY*

*Received: 04 Sept 2025*
*Revised: 11 Nov 2025*
*Accepted: 12 Nov 2025*

*Keywords:*
*Tax Amolishment Program. Service Quality, Taxpayer Awareness, Taxpayer Compliance*

*A B S T R A C T*

*This study aims to analyze the influence of the tax amolishment program, the quality of tax services, and taxpayer awareness on motor vehicle tax compliance in Boyolali Regency. The data collection method used a questionnaire. The sampling technique used purposive sampling. The sample size used was 101 respondents. The results showed that the tax amolishment program partially had no effect on taxpayer compliance. Meanwhile, service quality and taxpayer awareness partially had a positive effect on taxpayer compliance in paying motor vehicle tax.*

## 1. Introduction

In One type of tax that significantly influences Regional Original Income (PAD) is the motor vehicle tax. The growing interest in and demand for motor vehicles leads to an increase in the number of motor vehicle taxable entities. The number of motor vehicle taxable entities in Boyolali Regency continues to grow year after year, but actual motor vehicle tax revenue has consistently declined. This could indicate that some taxpayers are non-compliant in paying their motor vehicle taxes. The following data presents the number of taxable entities and the percentage of taxpayer compliance in paying motor vehicle taxes in Boyolali Regency.

**Table 1. Target and Realization of PKB for the Boyolali Regency Regional Government Unit Office**

| Year | PKB Object | Target (Rp) | Realization (Rp) | % |
|---|---|---|---|---|
| 2021 | 490.164 | 133.765.000.000 | 134.438.093.000 | 100,50% |
| 2022 | 512.461 | 155.455.972.000 | 154.403.864.850 | 99,32% |
| 2023 | 534.990 | 170.968.748.000 | 156.115.382.000 | 91,31% |
| 2024 | 555.563 | 183.468.099.000 | 153.767.530.550 | 83,81% |

Source: Boyolali Regency UPPD Samsat Office

Sipakkar et al., (2023) defines compliance as the condition where taxpayers have exercised their right to fulfill their obligation to pay taxes on time. Several factors can influence taxpayer compliance in paying motor vehicle tax. The first factor is the existence of tax amolishment. Tax amolishment provides an opportunity for taxpayers who are late in paying their motor vehicle tax

(Karimah & Faisol, 2023). The tax amnesty program works by providing discounts or waiving administrative fines for tax arrears.

Tax services can be provided online and offline. Offline services are provided by government agencies acting as tax officers (Sardju et al., 2024). To provide tax payment services and fulfill taxpayer obligations related to motor vehicles, tax officers must provide quality service. Good quality tax services will make taxpayers feel comfortable and thus comply with their tax payments (Utomo, 2024).

Low awareness of the responsibility of paying motor vehicle tax has a significant impact. The impact is felt not only by the government but also by taxpayers themselves. As taxpayers, they must have awareness, which includes the ability and willingness to fulfill their tax obligations as a form of obedience and compliance with the underlying tax regulations (Milleani & Maryono, 2022).

This study is a duplication of previous research conducted by Sabrina Fitrianti, Ayatuloh Michael Musyaffi, and Marsellisa Nindito (2023). Which examined the same issue: compliance with motor vehicle tax payments. However, there are differences from the previous study, namely the variables of tax socialization and taxpayer awareness, and the differences in the location of the study.

## 2. Theoritical Framework and Hypothesis

The theory of planned behavior states that a person's behavior is shaped by their behavioral intentions. Desires and intentions can shape taxpayer compliance in fulfilling their tax obligations and responsibilities (Nelawati & Utami, 2023). Ajzen adds another influence called behavioral control (Anugrah & Fitriandi, 2022). Thus, there are three factors that can influence individual behavior: attitude, subjective norms, and behavioral control. Attitude is a person's way of thinking and acting when encountering something that is perceived as beneficial or detrimental. Subjective norms are a person's need for validation from the actions of others, which can change their perspective. Behavioral control is a perspective that changes and creates beliefs that can help or hinder behavior (Agassy & Tanno, 2024). The variable of taxpayer awareness can be classified as an attitude. The variables of tax amolishment and service quality are classified as behavioral control. The variable of taxpayer compliance is classified as a taxpayer's attitude.

According to Law No. According to Law No. 28 of 2009 concerning Regional Taxes and Levies, Motor Vehicle Tax is defined as a tax on the ownership and control of motorized vehicles, whether for personal or corporate use. Motor vehicle tax is a source of regional revenue used for regional operational budgets. Febriana and Syamsudin stated that administrative services for motor vehicle tax payments can be provided at the Samsat Office, which is a combination of three government institutions: the Regional Revenue Agency (BAPENDA), the Indonesian Regional Police (POLRI), and Jasa Raharja (Persero) (Utomo, 2024).

According to the Big Indonesian Dictionary, compliance comes from the word "patuh," which means to obey rules and follow orders. In this context, taxpayer compliance is the obedience to obligations stipulated in tax regulations, the implementation of which is regulated by tax laws (Saputra Et. al, 2022). The government requires high levels of taxpayer compliance to ensure stable and increasing tax revenues (Widajantie & Anwar, 2023). According to Nugraheni & Purwanto in Amytha et al. (2023), taxpayer compliance is divided into formal tax compliance, which is the cause or helps guide taxpayers to comply with tax laws and regulations, and material tax compliance, which is a situation where taxpayers have substantially complied with all material tax provisions.

The government has implemented various methods to encourage the public to be more aware of paying taxes. Any taxpayer who pays late will be subject to additional administrative fines. To ease the burden on taxpayers, a tax amnesty program has been implemented. According to Article 4 of Central Java Governor Regulation Number 23 of 2022 concerning the Provision of Incentives to Motor Vehicle Taxpayers in Central Java Province, the tax amolishment program, or exemption from administrative sanctions for Motor Vehicle Tax, will eliminate fines due to late tax payments, so that taxpayers only need to pay the principal amount.

Quality tax service is defined as a form of service that satisfies taxpayers (Hormati et al., 2021). To achieve taxpayer satisfaction, service quality must be excellent across various aspects. This will be a key driver for taxpayers to be more compliant in paying taxes. According to Magsudi, in addition to achieving taxpayer satisfaction, service quality can also entice tax officials, as it can be a factor influencing taxpayer compliance in fulfilling their tax obligations (Fitrianti et al., 2023).

Awareness is a person's willingness to know, acknowledge, and comply with their obligations (Milleani & Maryono, 2022). Taxpayer awareness is a taxpayer's good faith in fulfilling their tax responsibilities. Knowing and acknowledging that taxes must be paid on their motorized vehicles and complying with applicable tax regulations fosters tax compliance.

The theory of planned behavior is consistent with individual behavior driven by external factors to comply or disobey instructions perceived as beneficial or detrimental. In this case, the existence of the amolishment program can have an impact on taxpayers to take action to pay their taxes because it is considered profitable so that it will have an impact on tax compliance motor vehicle tax payments. Research conducted by Tituk Diah Widajantie and Saiful Anwar (2023) found that tax amnesty has an impact on motor vehicle taxpayer compliance.

H1: The Motor Vehicle Tax Amolishment Program Has a Positive Impact on Motor Vehicle Taxpayer Compliance.

The theory of planned behavior aligns with individual behavior driven by external factors to comply or disobey instructions perceived as beneficial or detrimental. If tax officials provide good service, it will increase comfort and create a sense of satisfaction, which will impact taxpayer compliance in paying their motor vehicle taxes. Fitrianti, Ayatuloh Michael Musyaffi, and Marsellisa Nindito (2023) in their research found that the tax service variable has a positive and significant impact on motor vehicle taxpayer compliance.

H2: Motor Vehicle Tax Service Quality Has a Positive Impact on Motor Vehicle Taxpayer Compliance.

The theory of planned behavior aligns with individual behavior driven by internal factors to comply or disobey instructions perceived as beneficial or detrimental. If an individual is aware of their tax obligations as a taxpayer, this will impact increased motor vehicle tax compliance. Research conducted by Safina Fatmawati and Suyatmin Waskito Adi (2022) states that taxpayer awareness influences motor vehicle tax compliance.

H3: Motor Vehicle Tax Awareness Has a Positive Influence on Motor Vehicle Tax Compliance.

## 3. Research Methodology

The variables in this study are divided into two: dependent and independent variables. This study will examine the relationship and influence of the dependent variables, which consist of: tax amolishment program, quality of tax services, and taxpayer awareness. The observed relationship with the independent variable is taxpayer compliance. This study uses indicators that generate statements assessed using a Likert scale. This study employed a purposive sampling technique using a questionnaire. The sample selection criteria for this study were based on the population of all motor vehicle taxpayers registered with the Boyolali UPPD Samsat (Regional Tax Office) and those who had paid their taxes in person at the Boyolali Regency Samsat Office. After understanding the sampling technique, the sample size was determined using the Slovin formula (Budiarto, 2024).

This study employed statistical data analysis. Statistics is a method of collecting data, processing it, and finally drawing conclusions by interpreting the data (Silvia, 2020). The data was processed using IBM SPSS Statistics version 26. Tests in this study included validity tests, reliability tests, and classical assumption tests. This study uses several independent variables, so multiple linear regression analysis was used for data analysis. The equation for multiple linear regression analysis is:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Where:

| | |
|---|---|
| Y | = Taxpayer Compliance |
| a | = Constant |
| b1b2b3 | = Regression Coefficient |
| X1 | = Tax Amolishment Program |
| X2 | = Service Quality |
| X3 | = Taxpayer Awareness |
| e | = Interfering Variable |

## 4. Results and Discussion

A validity test is considered valid if the calculated r is greater than the table r and is positive with a significance level of 0,05. Each statement item from all variables is deemed valid, thus meeting the validity test, and can be continued for further analysis. All variables used in this study are considered reliable because the Cronbach Alpha value is greater than 0,60.

In this study, normality was tested using the one-sample Kolmogorov-Smirnov test. With a two-tailed test, the results of the one-sample Kolmogorov-Smirnov test showed a significance value of 0,200. Therefore, it can be concluded that the data used for this study are normally distributed because the significance level is >0,05. Data that meet the assumption of normality can proceed to the next test.

**Tabel 2. Multicollinearity Test Results**

| Variabel | Collinearity Statistics | |
|---|---|---|
| | Tolerance | VIF |
| Tax Amolishment Program | 0,686 | 1,459 |
| Service Quality | 0,625 | 1,599 |
| Tax Awareness | 0,839 | 1,192 |

Source: Primary data processed by SPSS, 2025

The tolerance value for each variable is greater than 0,10, and the VIF value for each variable is less than 10, indicating no correlation between the independent variables in this study. Therefore, it can be concluded that all variables are free from multicollinearity. This test uses the Glejser test, with results indicating that the tax amnesty program variable has a significance value of 0,295. The service quality variable has a significance value of 0,119. And the taxpayer awareness variable has a significance value of 0,461. All variables in this study demonstrate significance values greater than 0,05, thus ensuring that the regression model for this study is free from heteroscedasticity. The equation for multiple linear regression analysis is as follows:

$$Y = 3{,}927 + 0{,}046X_1 + 0{,}170X_2 + 0{,}450X_3$$

The constant coefficient of 3,927 means that if the independent variable is zero or constant, then the dependent variable is 3,927. The tax amolishment program coefficient is positive at 0,046, indicating that increasing the tax amnesty program variable will increase taxpayer compliance. The service quality coefficient is positive at 0,170, indicating that increasing the service quality variable will increase taxpayer compliance. Finally, the taxpayer awareness coefficient is also positive at 0,450, indicating that increasing the taxpayer awareness variable will increase taxpayer compliance. Of the three variables, the tax amnesty program does not have a significant effect, while service quality and taxpayer awareness do influence taxpayer compliance.

Based on the simultaneous f-test, the results in the table above indicate a significance level of 0,000. This significance value is less than 0,05. Therefore, it can be concluded that the three independent variables simultaneously influence the dependent variable, taxpayer compliance. Based on the multiple linear regression analysis, the coefficient of determination was 0,468. This value indicates that only 46,8% of the three independent variables (tax amnesty program, service quality, and taxpayer awareness) can explain the effect on the dependent variable (taxpayer compliance). A value approaching zero indicates that the independent variables' ability to explain variation in the dependent variable is limited. Table 3 shows that only the variables of service quality and taxpayer awareness have a partial significant effect on taxpayer compliance.

**Table 3. T-Test Result**

| | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|
| Model | B | Std. Error | Beta | t | Sig. |
| (Constant) | 3,927 | 1,540 | | 2,550 | 0,012 |
| Tax Amolishment Program | 0,046 | 0,086 | 0,047 | 0,531 | 0,596 |
| Service Quality | 0,170 | 0,068 | 0,232 | 2,519 | 0,013 |
| Tax Awareness | 0,450 | 0,065 | 0,548 | 6,881 | 0,000 |

Source: Primary data processed by SPSS, 2025

Based on the research results, the estimated effect of the tax amolishment program on taxpayer compliance is 0,046, with a significance value of 0,596 > 0,05, thus rejecting the first hypothesis. The existence of a tax amolishment program does not guarantee increased taxpayer compliance. This may occur because taxpayers tend to delay payments while awaiting the tax amolishment policy in the next period. These test results align with research conducted by (Widya Sasana et al., 2021).

Based on the research results, the estimated effect of service quality is 0,170, with a significance value of 0,013 < 0,05, therefore accepting the second hypothesis. This indicates that service quality has a positive and significant effect on taxpayer compliance. Tax service quality is the quality of service provided by tax officers and all facilities at the Samsat Office. Good tax service quality can make taxpayers feel comfortable with the facilities and satisfied with the officers' service, thus encouraging them to comply with their tax obligations. These test results align with research by (Widajantie & Anwar, 2023).

Based on the results, the estimated effect of taxpayer awareness was 0,450 with a significance value of 0,00 <0,05, thus accepting the third hypothesis. This indicates that taxpayer awareness has a positive and significant effect on taxpayer compliance. If taxpayers are consistently aware of their tax obligations, this will lead to compliance and adherence to fulfilling those obligations. These test results align with research by (Milleani & Maryono, 2022).

## 5. Conclusion

Based on the testing and analysis conducted on motor vehicle taxpayer compliance, the results of this analysis are taken from a study of taxpayers registered at the Boyolali Regency Samsat Office. The results indicate that The Tax Amolishment Program has no effect on motor vehicle taxpayer compliance. Service quality has a positive effect on motor vehicle taxpayer compliance. Taxpayer awareness has a positive effect on motor vehicle taxpayer compliance.

A limitation of this study was the difficulty of getting respondents to complete the questionnaire due to the public's limited knowledge about how to complete a questionnaire. The online distribution of the questionnaire facilitated data collection in digital format. However, this resulted in a lack of assistance for respondents, resulting in some respondents answering carelessly.

Based on the results obtained from this study, the following recommendations for further research are: 1) It is hoped that further research will expand the study population to prevent bias so that the results can contribute to positive change; 2) For further research, it is advisable to add other variables that have not been explained in this research that can increase taxpayer compliance.

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