## ANALYSIS OF FACTORS AFFECTING TAX COMPLIANCE FOR MOTOR VEHICLE OWNERS IN JEPARA REGENCY

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**ABSTRACT**

Purpose of this study is to analyze the effect of taxpayer awareness, taxpayer knowledge, tax penalties, modernization of the tax administration system, moral obligations, and tax access on taxpayer compliance in Jepara. This study uses descriptive quantitative research method. Population studied in this study is the people of Jepara aged 25-50 years who own motorcycles. The sample in this study uses Rao Purba formula with sample size of 96 respondents.Sampling technique uses purposive sampling. The data collection technique uses questionnaire measured with Likert scale. Data analysis technique used is multiple regression analysis. Results show that the variables of taxpayer awareness, taxpayer knowledge, tax penalties, and tax access have positive and significant effect. Meanwhile, variables of modernization of tax administration system and moral obligation had no effect. Simultaneously, independent variables had positive and significant effect on dependent variable of 47.5%, while 52.5% was caused by variables not included in this study.

**Keywords** : Tax awareness, tax knowledge, tax penalties, modernization of the tax administration system, moral obligations, tax access, tax compliance.

## INTRODUCTION

The increasingly rapid progress of the times encourages all levels of society to fulfill their various needs. One of them is the need for transportation facilities. Motorized vehicles are no longer considered high-class goods, they have become a basic necessity for the public in living their lives. Therefore, people's ability to buy motorized vehicles to meet their transportation needs is increasing. The ever-increasing number of motorized vehicles also has an impact on the increase in the number of motor vehicle taxpayers (Karlina & Ethika, 2021). Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, it is stated that the regional tax category, especially provincial tax, is divided into five types, namely: Motor Vehicle Tax (PKB), Motor Vehicle Title Transfer Fee, Motor Vehicle Fuel Tax, Surface Water Tax, and Cigarette Tax. Regional taxes make a significant contribution to local revenue. One source of regional tax revenue comes from PKB (Fudika & Hamzah, 2021).

Tax is the obligation to provide certain assets to the state that arise as a result of circumstances, events, actions that give a certain status, but not as a form of punishment in accordance with applicable regulations. This tax can be collected by force, but there is no instant benefit from the State to maintain the prosperity of society as a whole (Juliarini, 2020). Motor vehicle tax is an important source of regional income for the development and provision of various public services. As the main contribution to regional treasuries, tax revenues from the motor vehicle sector play an important role in funding various development programs in the regions, including in Jepara Regency. Therefore, motor vehicle tax compliance greatly influences the smoothness and sustainability of regional development programs (Islami & Rahmawati, 2020). However, even though motor vehicle tax has great potential, the level of

compliance with tax payments in several regions, including Jepara Regency, still shows figures that are not optimal. Based on existing data, there are a number of problems that result in low levels of taxpayer compliance, both internal factors originating from the community and external factors related to policies and services provided by local governments. This low level of compliance has the potential to hamper the ease of local tax revenue and ultimately affect the quality of development and community welfare (Hidayat & Maulana, 2022).

In Jepara Regency, although the local government has made efforts to improve services and facilitate access to motor vehicle tax payments through developing an online payment system, providing outreach to the public, and providing incentives for obedient taxpayers, the results have not been completely significant. Data from the Jepara Regional Revenue Agency (Bapenda) shows that vehicle tax contributes around 30%-40% of total PAD. Tax service survey data shows that 40% of Jepara residents feel underserved due to limited access to payments, such as the remote location of Samsat or a lack of public understanding of the online tax system. The challenge of encouraging taxpayer compliance is still an issue that needs to be addressed, even though there are threats of administrative and criminal penalties for those who do not fulfill their obligations. (Malau et al., 2021).

The high percentage of taxpayers who are in arrears indicates that there are problems in public knowledge and literacy regarding the urgency of taxes for regional development. Apart from that, limited information and understanding of the tax system is still a major obstacle in improving compliance.

Taxpayer awareness has a close relationship with the level of taxpayer compliance. Taxpayers who have high awareness tend to comply with tax obligations because they understand the role of taxes in supporting development and public assistance. Conversely, low awareness can lead to lack of compliance.

On the other hand, tax as an obligation that does not provide direct rewards requires a high level of moral awareness so that people do not become obedient in fulfilling their obligations. Another factor that also influences this is limited access to tax services, which causes some people to experience challenges in fulfilling their tax obligations. Therefore, this study explores these matters in order to gain a more comprehensive understanding and formulate strategies that can increase taxpayer compliance and optimize regional tax revenues. Therefore, this research examines six main variables that function in motor vehicle tax compliance in Jepara Regency, namely taxpayer awareness, taxpayer knowledge, tax sanctions, modernization of the tax administration system, moral obligations and tax access.

Taxpayer awareness is closely related to the level of taxpayer compliance. Several factors influencing this relationship include taxpayers' understanding of the tax system, their level of trust in the government, and their personal experience interacting with tax authorities. By increasing taxpayer awareness through education, transparency, and good service, it is hoped that taxpayer compliance levels can significantly increase. In this study, (Ni Komang Ayu Juliantari et al., 2021) that taxpayer awareness influences taxpayer compliance. However, in the study (Amalia et al., 2023) Taxpayer awareness does not influence taxpayer compliance. Taxpayer knowledge refers to the level of understanding of an individual or business entity regarding the tax system, rules, and procedures, including how to calculate, report, and pay taxes, as well as the benefits of taxes for national development. (Zaikin et al., 2022).

Taxpayer knowledge is a crucial element in shaping compliant taxpayer behavior, as a good understanding enables taxpayers to fulfill their obligations correctly and on time. Taxpayer knowledge is also positively related to taxpayer compliance levels, as taxpayers who understand tax regulations tend to carry out their obligations independently without external pressure. Conversely, a lack of knowledge can lead to misreporting or even tax evasion. In this study, (Zulma, 2020) states that
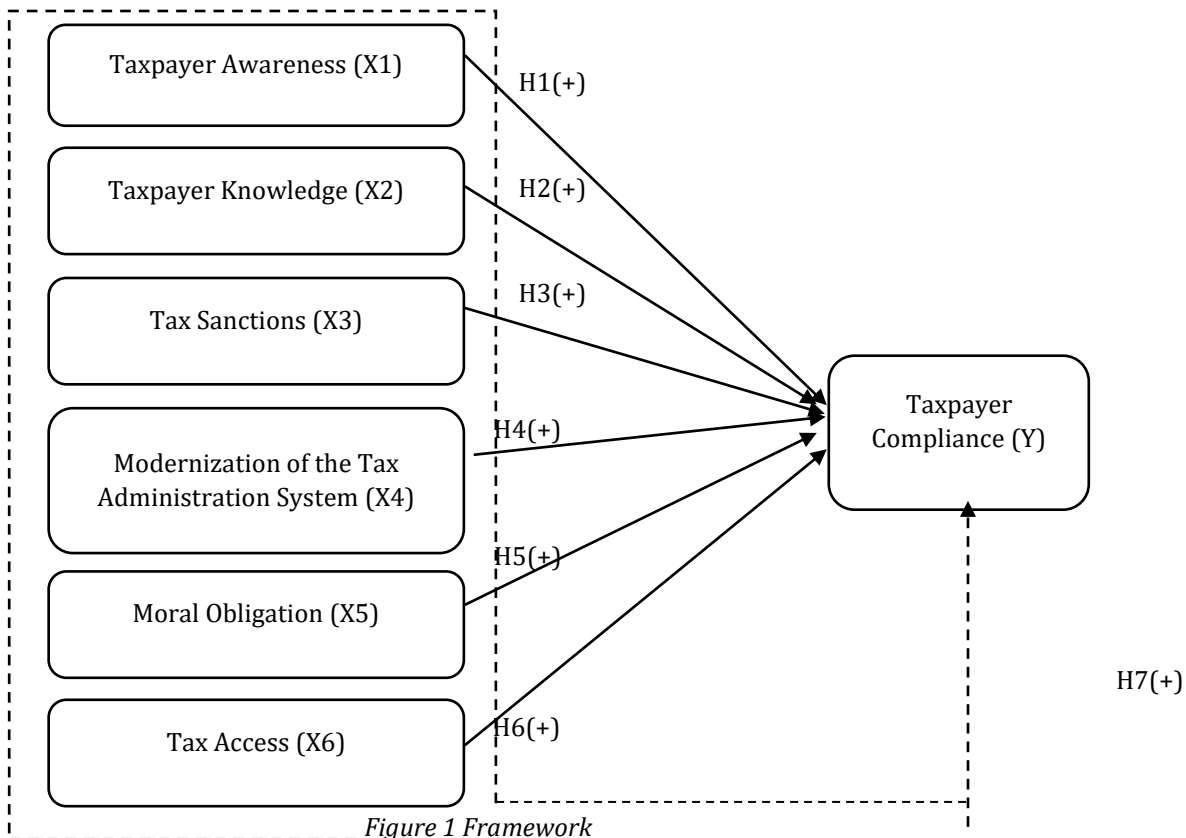
taxpayer knowledge influences taxpayer compliance. However, this differs from research (Nasiroh & Afiqoh, 2023) which states that taxpayer knowledge has no effect on taxpayer compliance.

Another factor influencing taxpayer compliance is tax sanctions. These sanctions aim to provide a deterrent effect and encourage taxpayers to comply with tax regulations. The relationship between tax sanctions and taxpayer compliance is significant, as the presence of sanctions creates a sense of responsibility and vigilance among taxpayers to fulfill their obligations on time and in accordance with the regulations. (Andreansyah & Farina, 2022). Research conducted by (Barlan et al., 2021) states that tax sanctions have an impact on taxpayer compliance. However, this is different from the research (Nurfaza, 2020) states that tax sanctions have no effect on taxpayer compliance.

Modernization of the tax administration system has a significant impact on taxpayer compliance levels. A modern and integrated system makes it easier for taxpayers to fulfill their obligations. Modernization reduces the scope for corruption and inefficient bureaucracy, thereby improving relations between tax authorities and the public. With a modern administration system, taxpayers feel more motivated to fulfill their obligations due to faster, clearer, and fairer processes (Utari et al., 2020). This is supported by (Cahyani & Basri, 2022) which states that modernization of the tax administration system has an impact on taxpayer compliance. This is different from research (WASRINI, 2019) which states that modernizing the tax administration system has no impact on taxpayer compliance.

In the context of taxation, moral obligation plays a crucial role in fostering awareness that paying taxes is not merely a legal obligation but also a moral contribution to the common good. The relationship between moral obligation and taxpayer compliance lies in the influence of these values on taxpayer behavior. Instilling an understanding of the importance of taxes as a form of moral participation can be an effective strategy for increasing voluntary taxpayer compliance. This is supported by research (Intan Rismayanti, 2021) states that moral obligations influence taxpayer compliance. However, this differs from the research (Tambun & Ananda, 2022) which states that moral obligations have no effect on taxpayer compliance.

Tax access refers to the ease provided to taxpayers to obtain information, services, and facilities related to tax obligations, such as tax payments, reporting, and monitoring. The relationship between tax access and taxpayer compliance is very close, because the easier the access provided, the more likely taxpayers are to comply with their obligations. Good access can increase transparency, reduce administrative barriers, and motivate taxpayers to fulfill their obligations on time, thereby improving overall taxpayer compliance levels. (Manalu & Wibowo, 2023). This is in accordance with research (Harun & Sutrahti, 2020) states that tax access influences taxpayer compliance. However, this differs from the research (Rochmawati, 2020) explains that taxpayers do not influence taxpayer compliance.

*Figure 1 Framework*

**Hypothesis:**

H1 : Taxpayer awareness has a positive effect on taxpayer compliance.

H2 : Taxpayer knowledge has a positive effect on taxpayer compliance.

H3 : Tax sanctions have a positive effect on taxpayer compliance.

H4 : Modernization of the tax administration system has a positive impact on taxpayer compliance.

H5 : Moral obligation has a positive effect on taxpayer compliance.

H6 : Tax access has a positive effect on taxpayer compliance.

**RESEARCH METHOD**

**Research Type**

The type of research used in this study is associative quantitative research. Associative research aims to understand the relationship and effects between two or more variables (Sugiyono, 2021). In this study, an associative approach was used to analyze the impact of taxpayer awareness, taxpayer knowledge, tax sanctions, tax administration system modernization, moral obligation, and taxpayer compliance on motor vehicle tax compliance in Jepara Regency.

**Research Variables And Operational Definition of the Company**

Six independent variables were tested : Taxpayer awareness, Taxpayer knowledge, Tax sanctions, Administrative modernization, Moral obligation and Tax access. The dependent variable was taxpayer compliance.

The operational definition of a variable is the meaning of the variables expressed in a definition or concept, operationally, practically, and in real terms within the scope of the research object being studied. The operational definition in this research is as follows :

Table 1 Operational Definition

| No | Variabel | Indikator | Skala |
|---|---|---|---|
| 1. | **Taxpayer Compliance (Y)** | 1. Paying taxes on time<br>2. Taxpayers have no outstanding tax payments<br>3. Taxpayers are aware of payment due dates<br>4. Never violating any tax regulations<br>(Anggraeni & Sulistyowati, 2020) | 1-5 |
| 2. | **Taxpayer Awareness (X1)** | 1. Awareness of tax rights and obligations<br>2. Public confidence in paying taxes Interaction with the community<br>3. Self-motivation to pay taxes<br>(Amalia et al., 2023) | 1-5 |
| 3. | **Taxpayer Knowledge (X2)** | 1. Understand the function of taxes<br>2. Understand payment procedures<br>3. Know the payment due date<br>4. Where to pay taxes<br>(Pramesty & Rosyadi, 2022) | 1-5 |
| 4. | **Tax Sanctions (X3)** | 1. Sanctions imposed on taxpayers must be clear and firm<br>2. Tax sanctions are not arbitrary<br>3. There is no tolerance<br>4. Sanctions imposed must be balanced<br>5. Sanctions imposed must have an immediate deterrent effect<br>(Amalia et al., 2023) | 1-5 |
| 5. | **Modernization of the Tax Administration System (X4)** | 1. Program Socialization<br>2. Efficiency<br>3. Convenience<br>4. Information Accuracy<br>5. Effectiveness<br>(Utari et al., 2020) | 1-5 |
| 6. | **Moral Obligation (X5)** | 1. Violating ethics<br>2. Feelings of guilt<br>3. Life principles<br>(Intan Rismayanti, 2021) | 1-5 |
| 7. | **Tax Access (X6)** | 1. The service unit is easily accessible<br>2. The queuing system at the service unit is organized<br>3. Payment procedures and processes are easy/practical<br>4. The service unit is strategically arranged<br>(Harun & Sutrahti, 2020) | 1-5 |

**Population**

The population of this study is the Jepara Regency community, aged 25-50, with motorcycle owners, whose exact number is unknown.

**Sample**

This study uses a large population, and its size is uncertain. According to Purba (Purba, 2015) when determining a sample size with a large population and unknown size, the Rao Purba formula with a 10% error rate is used. The rationale for using a 10% error rate is to balance data accuracy and research efficiency. This error rate is sufficient to provide representative results for the population without requiring an excessively large sample size, allowing the study to be conducted within the available resources. The Rao Purba formula is as follows : $n = \frac{z^2}{4(moe)^2}$

Based on the results of the formula above, to ensure the sample is more representative of the population, a total of 96.04 respondents were used, rounded up to 96.

**Data Collection Method**

The data collection technique used in this study was a questionnaire.

**Data Analysis Method**

This study used multiple regression analysis.

**RESULTS**

**Validity Test**

Table 2 Validity Test

| Variable | Questions | r count | >< | r table | Information |
|---|---|---|---|---|---|
| Taxpayer Awareness (X1) | X1.1 | 0,529 | > | 0,1689 | Valid |
| | X1.2 | 0,641 | > | 0,1689 | Valid |
| | X1.3 | 0,614 | > | 0,1689 | Valid |
| Taxpayer Knowledge (X2) | X2.1 | 0,383 | > | 0,1689 | Valid |
| | X2.2 | 0,485 | > | 0,1689 | Valid |
| | X2.3 | 0,397 | > | 0,1689 | Valid |
| | X2.4 | 0,382 | > | 0,1689 | Valid |
| Tax Sanctions (X3) | X3.1 | 0,275 | > | 0,1689 | Valid |
| | X3.2 | 0,248 | > | 0,1689 | Valid |
| | X3.3 | 0,281 | > | 0,1689 | Valid |
| | X3.4 | 0,37 | > | 0,1689 | Valid |
| | X3.5 | 0,17 | > | 0,1689 | Valid |
| Modernization of the Tax Administration System (X4) | X4.1 | 0,244 | > | 0,1689 | Valid |
| | X4.2 | 0,355 | > | 0,1689 | Valid |
| | X4.3 | 0,413 | > | 0,1689 | Valid |
| | X4.4 | 0,444 | > | 0,1689 | Valid |
| | X4.5 | 0,297 | > | 0,1689 | Valid |
| Moral Obligation (X5) | X5.1 | 0,454 | > | 0,1689 | Valid |

| | X5.2 | 0,394 | > | 0,1689 | Valid |
|---|---|---|---|---|---|
| | X5.3 | 0,397 | > | 0,1689 | Valid |
| Tax Access (X6) | X6.1 | 0,305 | > | 0,1689 | Valid |
| | X6.2 | 0,322 | > | 0,1689 | Valid |
| | X6.3 | 0,657 | > | 0,1689 | Valid |
| | X6.4 | 0,502 | > | 0,1689 | Valid |
| Taxpayer Compliance (Y) | Y1 | 0,295 | > | 0,1689 | Valid |
| | Y2 | 0,37 | > | 0,1689 | Valid |
| | Y3 | 0,402 | > | 0,1689 | Valid |
| | Y4 | 0,464 | > | 0,1689 | Valid |

Source : Output SPSS 2025

The table above shows that each indicator in the research questions used has a calculated r value > table r value, namely 0.1689. Therefore, it can be concluded that all question items are valid and can be used for analysis in this study.

**Reliability Test**

Table 3 Reliability Test

| Variable | *Cronbach Alpha* | >< | Standard Value | Information |
|---|---|---|---|---|
| Taxpayer Awareness (X1) | ,79 | > | ,6 | Reliable |
| Taxpayer Knowledge (X2) | ,706 | > | ,6 | Reliable |
| Tax Sanctions (X3) | ,616 | > | ,6 | Reliable |
| Modernization of the Tax Administration System (X4) | ,649 | > | ,6 | Reliable |
| Moral Obligation (X5) | ,713 | > | ,6 | Reliable |
| Tax Access (X6) | ,722 | > | ,6 | Reliable |
| Taxpayer Compliance (Y) | ,69 | > | ,6 | Reliable |

Referring to the display above, the reliability test shows that all variables have Chronbach's Alpha values > 0.60, thus concluding that the indicators in the questionnaire are reliable.

**Classical Assumption Test**

The classical assumption test is a test that must be conducted before proceeding with an in-depth analysis of the collected data.

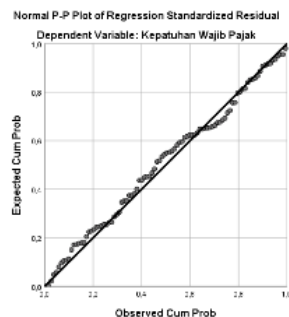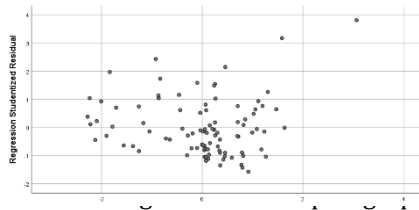**Normality Test**

Graphical Analysis

Figure 2 Normality Test Graph Analysis

By examining the graph above, the normal plot graph shows that the points are distributed around the diagonal line and align with the direction of the diagonal line, thus the regression model is considered to meet the requirements for normality.

**Heteroscedasticity Test**

Graphical Analysis



h Analysis

, it is found that the points are irregularly distributed or form a regular pattern from the 0 point on the Y-axis. Therefore, it is concluded that there is no heteroscedasticity in the regression model, making it suitable for use as an estimate of the dependent variable and the independent variables.

**Multicollinearity Test**

Table 4 Multicollinearity Test

| Coefficients[a] | | |
|---|---|---|
| | Collinearity Statistics | |
| Model | Tolerance | VIF |
| 1 (Constant) | | |
| Taxpayer Awareness | ,818 | 1,223 |
| Taxpayer Knowledge | ,852 | 1,173 |
| Tax Sanctions | ,759 | 1,318 |
| Modernization of the Tax Administration System | ,793 | 1,261 |
| Moral Obligation | ,685 | 1,459 |
| Tax Access | ,880 | 1,136 |

Sources : Output SPSS 2025

Based on the table above, the multicollinearity analysis shows that all independent variables have a Tolerance value > .10 and a Variance Inflation Factor (VIF) value < 10. Specifically, the Tolerance value for Taxpayer Awareness is .818, Taxpayer Knowledge .852, Tax Sanctions .759, Tax Administration System Modernization .793, Moral Obligation .685, and Tax Access .880. Meanwhile, the VIF values for all variables range from 1.136 to 1.459, well below the critical limit of 10, which indicates multicollinearity. Therefore, it can be concluded that there is no multicollinearity among the independent variables in the regression model. This means that each independent variable does not have a very strong linear relationship with each other, allowing the regression model to produce more valid and explanatory estimates.

**Multiple Linear Regression Analysis**

Table 5 Multiple Linear Regression Analysis

| Coefficients$^a$ | | | | | |
|---|---|---|---|---|---|
| | Unstandardized Coefficients | | Standardized Coefficients | | |
| Model | B | Std. Error | Beta | t | Sig. |
| 1 (Constant) | 3,315 | 2,671 | | 1,241 | ,218 |
| Taxpayer Awareness | ,340 | ,066 | ,438 | 5,154 | ,000 |
| Taxpayer Knowledge | ,179 | ,070 | ,214 | 2,573 | ,012 |
| Tax Sanctions | ,246 | ,088 | ,246 | 2,786 | ,007 |
| Modernization of the Tax Administration System | ,087 | ,086 | ,087 | 1,009 | ,316 |
| Moral Obligation | ,190 | ,142 | ,124 | 1,333 | ,186 |
| Tax Access | ,170 | ,075 | ,185 | 2,262 | ,026 |

Sources : Output SPSS 2025

Based on the table above, the multiple linear regression equation is as follows:

$$Y = 3{,}315 + 0{,}340X_1 + 0{,}179X_2 + 0{,}246X_3 + 0{,}087X_4 + 0{,}190X_5 + 0{,}170X_6 + e$$

Therefore, the regression coefficients for each variable can be explained as follows:

1. a = 3.315. The constant value indicates that if all independent variables (Taxpayer Awareness, Taxpayer Knowledge, Tax Sanctions, Tax Administration System Modernization, Moral Obligation, and Tax Access) are set to 0, then the dependent variable remains unchanged at 3.315.

2. $\beta_1$ = 0.340. The taxpayer awareness variable has a positive regression coefficient, indicating that every 1 basis point increase in taxpayer awareness will increase the dependent variable by 0.340, assuming the other variables remain unchanged.

3. $\beta_2$ = 0.179. The taxpayer knowledge variable has a positive coefficient, indicating that every 1 basis point increase in taxpayer knowledge will increase the dependent variable by 0.179, assuming the other variables remain unchanged.

4. $\beta_3$ = 0.246, the tax penalty variable has a positive regression coefficient, indicating that every 1 basis point escalation in tax penalties will increase the dependent variable by 0.246, assuming the other variables remain unchanged.

5. $\beta_4$ = 0.087, the tax administration system modernization variable has a positive regression coefficient, indicating that every 1 basis point escalation in tax penalties will increase the dependent variable by 0.087, assuming the other variables remain unchanged.

6. $\beta_5$ = 0.190, the moral obligation variable has a positive regression coefficient, indicating that every 1 basis point increase in tax penalties will increase the dependent variable by 0.190, assuming the other variables remain unchanged.

7. $\beta_6$ = 0.170, the tax access variable has a positive regression coefficient, indicating that every 1 basis point escalation in tax penalties will increase the dependent variable by 0.170, assuming the other variables remain unchanged.

**Coefficient of Determination Test**

Table 6 Coefficient of Determination Test

| Model Summary[b] | | | | | |
|---|---|---|---|---|---|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,690[a] | ,475 | ,440 | 1,157 | 1,683 |

Sources : Output SPSS 2025

The SPSS 26 test results show an R-square value of 0.475 (47.5%). This means that the independent variable impacts the dependent variable by 47.5%, while 52.5% is influenced by variables not included in this study.

**Simultaneous Significance Test (F-Test)**

Table 7 F-Test

| ANOVA[a] | | | | | | |
|---|---|---|---|---|---|---|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 108,048 | 6 | 18,008 | 13,447 | ,000[b] |
| | Residual | 119,192 | 89 | 1,339 | | |
| | Total | 227,240 | 95 | | | |

Sources : Output SPSS 2025

Based on the SPSS F test, the calculated F value is 91.165. The F table value at a significance level of 5% and a degree of freedom (df1) of k – 1 (7-1 = 6) and a degree of freedom in the denominator (df2) of n – k (96 – 6 = 90) is 2.201. If these two values are compared, the calculated F value is greater than the F table (13.447 > 2.201). With the comparison result of 13.447 > 2.201 (F calculated > F table), Ho is rejected. Therefore, it is concluded that simultaneously the independent variables have a very significant impact simultaneously on the dependent variable.

**Partial Significance Test (t-Test)**

Table 8 Partial Significance Test

| Coefficients[a] | | | | | | |
|---|---|---|---|---|---|---|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 3,315 | 2,671 | | 1,241 | ,218 |
| | Taxpayer Awareness | ,340 | ,066 | ,438 | 5,154 | ,000 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Taxpayer Knowledge | ,179 | ,070 | ,214 | 2,573 | ,012 |
| Tax Sanctions | ,246 | ,088 | ,246 | 2,786 | ,007 |
| Modernization of the Tax Administration System | ,087 | ,086 | ,087 | 1,009 | ,316 |
| Moral Obligation | ,190 | ,142 | ,124 | 1,333 | ,186 |
| Tax Access | ,170 | ,075 | ,185 | 2,262 | ,026 |

Sources : Output SPSS 2025

To find the t-table for the independent variable, use the formula df = n – k. Where (n) is the number of samples, (k) is the number of variables, and the significance level is 0.05. Therefore, df = 96-6 = 90, resulting in a t-table value of 1.662.

1. The Influence of Taxpayer Awareness on Taxpayer Compliance
   Based on the table above, it can be seen that the t value for the taxpayer awareness variable is 5.154. The calculated t value (5.154) is greater than > t table 1.662 and the significant value of 0.000 is smaller than < 0.05, so Ho is rejected, Ha is accepted. It can be concluded that the taxpayer awareness variable has a positive and significant effect on taxpayer compliance.
2. The Influence of Taxpayer Knowledge on Taxpayer Compliance
   Based on the table above, it can be seen that the calculated t value of the taxpayer knowledge variable is 2.573. The calculated t value (2.573) is greater than > t table 1.662 and the significant value of 0.012 is smaller than < 0.05, so Ho is rejected, Ha is accepted. It can be concluded that the taxpayer knowledge variable has a positive and significant effect on taxpayer compliance.
3. The Influence of Tax Sanctions on Taxpayer Compliance
   Based on the table above, it can be seen that the calculated t value of the tax sanctions variable is 2.786. The calculated t value (2.786) is greater than > t table 1.662 and the significant value of 0.007 is smaller than < 0.05, so Ho is rejected, Ha is accepted. It can be concluded that the tax sanctions variable has a positive and significant effect on taxpayer compliance.
4. The Influence of Modernization of the Tax Administration System on Taxpayer Compliance
   Based on the table above, it can be seen that the calculated t value of the tax administration system modernization variable is 1.009. The calculated t value (1.009) is smaller than < t table 1.662 and the significant value of 0.316 is greater than > 0.05, so Ho is accepted, Ha is rejected. It can be concluded that the tax administration system modernization variable has no effect on taxpayer compliance.
5. The Influence of Moral Obligations on Taxpayer Compliance
   Based on the table above, it can be seen that the calculated t value of the moral obligation variable is 1.333. The calculated t value (1.333) is smaller than < t table 1.662 and the significant value of 0.186 is greater than > 0.05, so Ho is accepted, Ha is rejected. It can be concluded that the moral obligation variable has no effect on taxpayer compliance.
6. The Influence of Tax Access on Taxpayer Compliance
   Based on the table above, it can be seen that the calculated t value of the tax access variable is 2.262. The calculated t value (2.262) is greater than > t table 1.662 and the significant value of 0.026 is smaller than < 0.05, so Ho is rejected, Ha is accepted. It can be concluded that the tax access variable has a positive and significant effect on taxpayer compliance.

**DISCUSSION**

1.  **The Effect of Taxpayer Awareness on Taxpayer Compliance**

    The first hypothesis shows that the variable "Taxpayer Awareness" has a positive relationship with taxpayer compliance, as it has a regression coefficient of 0.340. The calculated t-value for this variable is 5.154, greater than the t-table value of 1.662, and has a significance value of 0.000, <0.05. Therefore, Ho is rejected and Ha is accepted, concluding that Taxpayer Awareness has a positive and significant impact on Taxpayer Compliance. So it can be concluded that Taxpayer Awareness has a positive and significant effect on Taxpayer Compliance. This means that the higher the taxpayer's awareness of their tax obligations, the level of compliance in fulfilling their tax obligations will also increase. With increased awareness, taxpayers will better understand the importance of paying taxes as a contribution to the country's development. In line with research (Ni Komang Ayu Juliantari et al., 2021) that taxpayer awareness influences taxpayer compliance

2.  **The Effect of Taxpayer Knowledge on Taxpayer Compliance**

    The second hypothesis shows that the variable "Taxpayer Knowledge" has a positive impact on taxpayer compliance, with a regression coefficient of 0.179. The calculated t-value is 2.573, greater than the t-table value of 1.662, and the significance value is 0.012, <0.05. Therefore, Ho is rejected and Ha is accepted. This shows that the higher the taxpayer's level of knowledge regarding tax regulations and tax benefits, the greater the possibility that they will be compliant in fulfilling their tax obligations. Taxpayer knowledge plays a crucial role in improving tax compliance for several reasons. By having adequate knowledge of the tax system and applicable regulations, taxpayers can clearly understand the types of taxes they must pay, payment deadlines, and the correct procedures for reporting taxes. This is in line with previous research by (Zulma, 2020) states that taxpayer knowledge influences taxpayer compliance.

3.  **The Effect of Tax Sanctions on Taxpayer Compliance**

    The third hypothesis shows that the Tax Sanctions variable also has a positive and significant impact on taxpayer compliance, with a regression coefficient of 0.246. The calculated t-value of 2.786 is greater than the t-table value of 1.662, and the significance value is 0.007 <0.05, so Ho is rejected and Ha is accepted. This shows that the stricter the implementation of tax sanctions, the more taxpayer compliance will increase because they feel that there are real consequences if they do not fulfill their tax obligations. In line with research (Barlan et al., 2021). states that tax sanctions have an impact on taxpayer compliance.

4.  **The Effect of Tax Administration System Modernization on Taxpayer Compliance**

    The fourth hypothesis shows that the tax administration system modernization variable does not have a significant impact on taxpayer compliance. The regression coefficient is 0.087, with a calculated t-value of 1.009 <1.662, and the significance value is 0.316 >0.05, so Ho is accepted and Ha is rejected. This shows that the modernization of the tax administration system has not had a significant impact on taxpayer compliance, possibly because there are still obstacles in accessing or utilizing technology in tax administration. Thus, while modernizing the tax administration system aims to make it easier for taxpayers to fulfill their obligations, educational efforts, improving digital infrastructure, and system improvements are still needed to have a more tangible impact on taxpayer compliance. This is in line with research (WASRINI, 2019) which states that modernization of the tax administration system does not affect taxpayer compliance.

5.  **The Effect of Moral Obligation on Taxpayer Compliance**

    The fifth hypothesis shows that the Moral Obligation variable does not have a significant impact on taxpayer compliance. With a regression coefficient of 0.190, a calculated t-value of 1.333 < the t-table value of 1.662, and a significance value of 0.186 > 0.05, Ho is accepted and Ha is rejected. .

This shows that the moral obligation factor in paying taxes is not strong enough to increase taxpayer compliance. This indicates that while paying taxes is considered a moral obligation ethically and socially, this factor has not yet become a primary driver of increased taxpayer compliance. Therefore, efforts are needed to raise public awareness of the importance of taxes for development, as well as transparency in the management of tax funds, so that the moral obligation factor can play a greater role in increasing taxpayer compliance. This is consistent with research (Tambun & Ananda, 2022) which states that moral obligations do not influence taxpayer compliance.

6. **The Effect of Tax Access on Taxpayer Compliance**

   The sixth hypothesis shows that the Tax Access variable has a positive and significant impact on taxpayer compliance. With a regression coefficient of 0.170, a calculated t-value of 2.262 > the t-table value of 1.662, and a significance value of 0.026 < 0.05, Ho is rejected and Ha is accepted. This shows that the easier access to taxes is, the more taxpayer compliance will increase. Ease of access to taxes, such as the availability of online services, ease of payment processing, and more transparent tax information, can encourage taxpayers to be more compliant in fulfilling their obligations. This is consistent with research (Harun & Sutrahti, 2020) states that tax access influences taxpayer compliance.

7. **The Effect of Taxpayer Awareness, Taxpayer Knowledge, Tax Sanctions, Tax Administration System Modernization, Moral Obligation, and Tax Access on Taxpayer Compliance**

   Based on the SPSS F-test, the calculated F-value is 91.165. The F table value at a significance level of 5% and degree of freedom (df1) is k – 1 (7-1 = 6) and the denominator degree of freedom (df2) is n – k (96 – 6 = 90) which is 2.201. If these two values are compared then the calculated f value is > from the F-table (13.447 > 2.201). With the comparison result of 13.447 > 2.201 (Fcalculated > F-table) so that Ho is rejected. Thus, it can be concluded that simultaneously the independent variables (taxpayer awareness, taxpayer knowledge, tax sanctions, modernization of the tax administration system, moral obligations, and tax access) have a very significant influence together on the dependent variable (taxpayer compliance). These results indicate that taxpayer compliance is not influenced by a single factor, but rather the result of a combination of various interrelated factors. Therefore, the government and relevant agencies need to consider a comprehensive approach to improving taxpayer compliance, such as educating the public about taxation, implementing effective sanctions, and improving the quality of tax services, both in terms of accessibility and tax administration technology. This is crucial to ensure that taxpayers not only understand their obligations but also have the ease of fulfilling those obligations. (Anggraeni & Sulistyowati, 2020).

## CONCLUSIONS

Based on the findings of this study, it is clear that several elements significantly impact motor vehicle taxpayer compliance, such as taxpayer awareness, taxpayer knowledge, tax penalties, and tax access. Therefore, regulators must be creative in implementing tax outreach and education initiatives to help the public better understand the benefits and responsibilities of taxation.

It is hoped that this study can serve as a reference for expanding research on motor vehicle taxpayer compliance. Future research could incorporate other variables that may impact tax compliance, including economic factors, taxpayer income levels, or taxpayer satisfaction with tax services. Furthermore, the scope of the research could be expanded by comparing taxpayer compliance across regions to gain a more comprehensive understanding of the factors influencing tax compliance on a broader scale.

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