The Influence of Tax Sanctions, Tax Dissemination, and Service Quality on Motor Vehicle Taxpayer Compliance (A Study at the Denpasar City SAMSAT Office)

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Abstract: Tax compliance refers to the behavior and actions of taxpayers in fulfilling their tax obligations in accordance with applicable laws and regulations. High tax compliance is crucial to ensuring the smooth flow of state funding, particularly in the motor vehicle sector. This study aims to provide empirical evidence regarding the influence of tax sanctions, tax socialization, and service quality on motor vehicle taxpayer compliance in Denpasar City. The research method used was accidental sampling, with a sample size of 100 respondents determined using the Slovin formula. Data were collected through questionnaires administered to motor vehicle taxpayers, and the data obtained were analyzed using multiple linear regression analysis. The results indicate that tax sanctions, tax socialization, and service quality have a positive influence on motor vehicle taxpayer compliance in Denpasar City. Specifically, the higher the public's understanding of tax sanctions and socialization conducted by the authorities, as well as the better the quality of service provided, the higher the level of taxpayer compliance in fulfilling their tax obligations. This study also shows a strong relationship between these variables in improving tax compliance. The theoretical implications of this study indicate that attribution theory and compliance theory can empirically support the idea that external factors such as sanctions and service quality, as well as educational processes through socialization, play a significant role in improving tax compliance. The practical implications of this study provide broader insights for researchers, the government, and related parties, and serve as a useful reference for stakeholders or future researchers interested in similar topics.

Keywords: Motor vehicle taxpayer compliance, SAMSAT, service quality, tax dissemination, tax sanctions.

1. Introduction

Taxes are a primary source of state revenue and play a crucial role in financing national development, including at the regional level. One significant type of regional tax isRegional motor vehicle tax (PKB). PKB is a tax that regulates the ownership or control of motor vehicles and is a major contributor to regional original income (PAD). However, local governments still face an increasing number of motor vehicles each year.(Rustiana & Merkusiwati, 2023).

Denpasar City is a municipality in Bali Province and has the highest motor vehicle ownership compared to other regencies. Over the past three years, the number of motorized vehicles in Denpasar City has shown a higher increase compared to the growth in the number of motorized vehicles in other cities in Bali Province from 2022 to 2024. Table 1 shows the increase in the number of motorized vehicles in Bali Province.

Table 1. Number of Motorized Vehicles in Bali Province in 2022-2023

Regency/City	Year		
	2022 (Unit)	2023 (Unit)	2024 (Unit)
Denpasar City	1,466,637	1,540,337	1,781,862
Badung	982,663	1,046,547	976,344
Klungkung	184,773	194,337	220,574
Gianyar	520,281	550,493	560,160
Tabanan	469,997	490,621	492,005
Bangli	137,644	144,545	154,075
Karangasem	232,658	248,931	274,251
Jembrana	265,110	275,741	291,542
Buleleng	496,621	524,799	526,741

Data source: Bali Provincial Regional Revenue Agency, 2025

Table 1 shows the increase in the number of motorized vehicles in 2022-2024. Denpasar City has the highest number compared to other regencies in Bali Province. This increase in the number of motorized vehicles has resulted in an increase in the number of taxpayers and PKB revenue in Denpasar City. The number of motorized vehicles in Denpasar City will certainly continue to increase annually, thus, taxpayer compliance with motorized vehicle taxes is expected to continue to improve in the future. This is evident in cases in the field, where the higher the number of motorized vehicles, the lower the level of taxpayer compliance in carrying out tax responsibilities at the Denpasar Samsat Office. Table shows the number of motorized vehicles that have fulfilled their tax obligations and those that are in arrears at the Denpasar Samsat Office in 2022-2024.

Table 2. Motor Vehicles in Payment and Delinquency in Denpasar City in 2022-2024

Year	Number of Registered Vehicles	Number of Paying Vehicles (Units)	Number of Vehicles in Arrears (Units)
2022	771,454	674,162	97,292
2023	764,123	699,516	64,607
2024	617,621	546,567	71,054

Data source: Regional Revenue Agency of Bali Province, 2025

Table 2 presents the number of motor vehicles that have fulfilled their tax obligations and those still in arrears at the Denpasar Samsat Office from 2022 to 2024. In 2024, the number of units that complied with their obligations was recorded at 546,567, showing a decline compared to 699,516 units in 2023 and 674,162 units in 2022. Meanwhile, the number of vehicles in arrears in 2024 increased to 71,054 units, up from 64,607 units in 2023. This trend indicates a decreasing level of compliance among motor vehicle taxpayers in Denpasar City. In practice, many individuals own motor vehicles but fail to pay taxes, which is often driven by a high-consumption lifestyle that undermines tax compliance.

Tax compliance refers to the behavior and willingness of taxpayers to fulfill their tax obligations in accordance with applicable laws and regulations. Several factors contribute to the failure in achieving tax revenue targets, one of which is low taxpayer compliance (Noviantari & Setiawan, 2018). In addition to internal factors such as awareness and understanding, external factors—such as taxation policies and the quality of services provided by government agencies—also significantly influence taxpayer compliance. A major challenge currently faced by the government is the low level of compliance in fulfilling tax responsibilities, which highlights the need for regular reminders regarding tax payments.

The lack of strict enforcement of tax sanctions has led many taxpayers to ignore their tax obligations, with some only making payments every five years or failing to pay altogether (Meiryani et al., 2022). The imposition of tax sanctions must be accompanied by fair and transparent policies to ensure deterrence and foster taxpayer compliance. Clear education and communication regarding tax regulations and the consequences of non-compliance are essential to reduce violations and improve awareness.

Dissemination efforts through various media platforms and tax seminars organized by the Denpasar Regional Tax Office are expected to promote the moral importance of taxes for national development, while also enhancing taxpayer knowledge. A study by Mariani (2020) found that tax socialization has a positive effect on tax compliance. However, other

studies (Rismayanti, 2021; Widajayantie, 2020) reported no such effect. This research adopts the view that tax socialization positively influences tax compliance.

Tax officers must be able to deliver high-quality services and performance to ensure taxpayers can fulfill their rights and obligations efficiently. This includes professional, polite, and friendly staff, clean office spaces, and adequate supporting facilities such as sound systems and clear directional signage.

Research by Raharjo et al. (2020) and Khairunnisa et al. (2022) confirms that service quality has a positive influence on taxpayer compliance, while Sista (2019) presents contrasting findings. This study adopts the view that service quality positively impacts taxpayer compliance.

Therefore, this study seeks to re-examine the factors that influence the compliance of motor vehicle taxpayers registered at the Denpasar Samsat Office. Findings from previous studies have motivated the researcher to further explore this issue in the specific context of Denpasar.
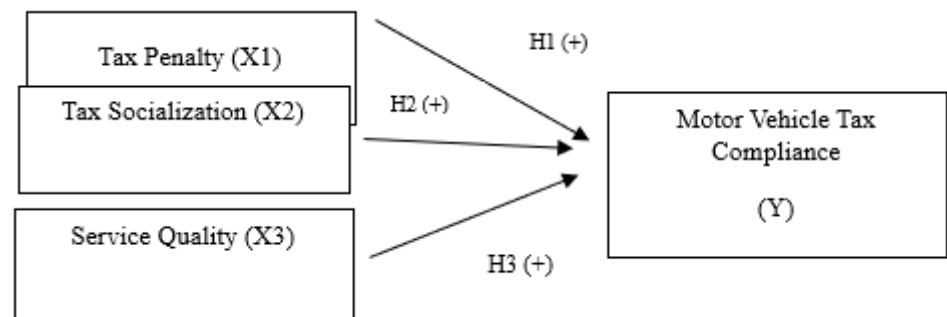

Figure 1. Conceptual Framework

Sanctions refer to legal consequences imposed on individuals who violate tax regulations, in accordance with tax policy and statutory provisions outlined in tax legislation (Nugroho, n.d. 2020). A study conducted by Akbar et al. (2022) found that tax sanctions have a significant effect on motor vehicle taxpayer compliance. Based on this explanation, it can be assumed that tax sanctions have a positive effect on motor vehicle taxpayer compliance.
H1: Tax sanctions have a positive effect on motor vehicle taxpayer compliance.

Tax socialization refers to efforts aimed at delivering information, explanations, and guidance to taxpayers regarding taxation (Tituk Diah Widajantie, 2023). A study by Dewi and Supadmi (2021) showed that tax socialization has a positive impact on motor vehicle taxpayer compliance.
H2: Tax socialization has a positive effect on motor vehicle taxpayer compliance.

Service quality also plays a crucial role in optimizing the tax administration system. The primary focus of tax services is to build and maintain trust and cooperation between the state and its citizens (Rum et al., 2023). According to Anggraeni (2023:35), public services will be effective when the public experiences ease in service delivery, such as faster response times, cost-effectiveness, and improved productivity. Research conducted by Congda (2022) and Ammy (2022) revealed that service quality has a positive influence on taxpayer compliance.
H3: Service quality has a positive effect on motor vehicle taxpayer compliance.

2. Proposed Method

The research used a qualitative approach in the form of associative. The location of the research was carried out at the Samsat office of Denpasar City, Denpasar City was chosen as the research location because it has one of the highest number of motorized vehicles among other regencies. The sampling method used was the accidental sampling method so that the sample used in this study was 100 samples. The method used to collect data in this study was a questionnaire measured using a Likert scale and tested for feasibility using validity and reliability tests. Data analysis techniques used were descriptive analysis, classical assumption tests, determination tests, model feasibility tests (F tests), and hypothesis tests (t tests).

3. Results and Discussion

Table 3. Respondent Characteristics

No	Respondent Characteristics	Classification	Number of people)	Percentage (%)
1	Gender	Man	55	55
		Woman	45	45
	Total		100	100
2	Age	>20	2	2
		21-28 years	32	32
		29-35 years old	32	32
		<35 years	34	34
	Total		100	100
3	Education	SENIOR HIGH SCHOOL	10	10
		Diploma	21	21
		S1	49	49
		S2	20	20
	Total		100	100
4	Work	Self-employed	17	17
		Businessman	22	22
		civil servant	21	21
		Private employees	26	26
		Others	14	14
	Total		100	100

Source: Processed primary data, 2025

Table 4. Descriptive Statistical Test Results

Variable Name	N	Minimum	Maximum	Mean	Std. Deviation
Tax Sanctions (X1)	100	11	20	17.59	2,446
Tax Socialization (X2)	100	8	20	16.81	3,876
Service Quality (X3)	100	8	20	16.68	3,348
Taxpayer Compliance (Y)	100	10	20	16.78	2,389

Source: Processed Primary Data, 2025

The average value of the tax sanction variable is 17.59, the average value of the tax socialization variable is 16.81, the average value of the service quality variable is 16.68, and the average value is 2,389.

Model feasibility was confirmed using classical assumption tests, including heteroscedasticity, multicollinearity, and normality tests. Ghozali (2018) stated that the normality test is used to determine whether a regression model is normal. Table 4 displays the results of the normality test.

Table 5. Normality Test Results

	Unstandardized Residual
N	100
Asymp. Sig. (2-tailed)	0.124

Source: Processed primary data, 2025

Based on Table 5 above, the results of the Asymp. Sig. (2-tailed) normality test are 0.124, which is greater than 0.05. It can be concluded that the data used in this study are normally distributed.

Table 6 displays the multicollinearity test.

No	Variables	Collinearity Statistics	
		Tolerance	VIR
1	Tax Sanctions (X1)	0.663	1,508
2	Tax Socialization (X2)	0.686	1,457
3	Service Quality (X3)	0.722	1,385

Source: Processed Primary Data, 2025

The multicollinearity test aims to determine whether a regression model exhibits a correlation between independent variables. A good regression model should not exhibit correlation between independent variables, as can be seen from the tolerance value and its counterpart, the Variance Inflation Factor (VIF). If the tolerance value is >0.1 (10%) and the VIF value is <10, then the regression model is free from multicollinearity symptoms. Conversely, if the tolerance value is <0.1 (10%) and the VIF value is $\geq$10, then the regression model exhibits multicollinearity symptoms. Table 8 displays the Heteroscedasticity Test.

Table 7. Heteroscedasticity Test Results

Variables	Sig	Information
Tax Sanctions (X1)	0.216	Free of Heteroscedasticity
Tax Socialization (X2)	0.981	Free of Heteroscedasticity
Service Quality (X3)	0.276	Free of Heteroscedasticity

Source: Processed Primary Data, 2025

Table 7 shows the significance of the tax sanctions variable at 0.216, tax socialization at 0.981, and service quality at 0.276. It can be concluded that all variables have a significance value greater than 5 percent, meaning there is no influence between the independent variables on the absolute residual. Therefore, the model created in this study is free from heteroscedasticity symptoms.

Multiple linear regression analysis allows us to see how various independent variables affect the dependent variable. The results are shown in Table 8.

Table 8. Results of Multiple Linear Regression Analysis

Variables	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	(B)	Std. Error	Beta		
(Constant)	2,366	1,022		2,314	0.023
Tax Sanctions (X1)	0.526	0.069	0.538	7,671	0.000
Tax Socialization (X2)	0.127	0.043	0.206	2,988	0.004
Service quality (X3)	0.181	0.048	0.254	3,777	0.000

Source: Processed Primary Data, 2025

Table 8 shows multiple linear regression which can be formulated as follows.

Y=2.366 + 0.526 X1 + 0.127 X2 + 0.181

According to Ghozali (2018), the F-test is used to determine whether independent variables have a simultaneous effect on the dependent variable at a significance level of 0.05 (α=5%). A regression model is considered valid if its significance level is 0.05 or less. The results of the model feasibility test are shown in Table 9.

Table 9. Model Feasibility Test (F Test)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	387,873	3	129,291	70,010	.000b
	Residual	177,287	96	1,847		
	Total	565,160	99			

Source: Processed Primary Data, 2025

Based on Table 10, the F value is 70.010 with a significance level of F or P-Value of 0.000 which is smaller than α = 0.05. This means that all independent variables, namely tax sanctions, tax socialization and service quality, have a simultaneous effect on motor vehicle taxpayer compliance, so it can be concluded that the model in this study is suitable for use.

The coefficient of determination (R2) test can be used to evaluate the model's ability to analyze the dependent variable, as stated by Ghozali (2018). Table 10 shows the results of the coefficient of determination test.

Table 10. Results of the Coefficient of Determination (R2) Test

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	0.828	0.686	0.677	1.35895

Source: Processed Primary Data, 2025

Based on Table 10, the coefficient of determination (R²) is 0.677, which means that 67.7% of the variation in motor vehicle taxpayer compliance at the Samsat Office in Denpasar City (Y) is influenced by the variables of tax sanctions (X1), tax socialization (X2), and service quality (X3), while the remaining 32.3% is influenced by other variables not examined in this study.

The purpose of the t-test is to examine the partial influence of each independent variable on the dependent variable. A significance level of 5% or α = 0.05 is used. If the p-value is less than the significance level (p-value < 0.05), the research hypothesis is accepted, indicating that the independent variable significantly affects the dependent variable. Conversely, if the p-value is greater than 0.05, the hypothesis is rejected.

Table above shows that:

- The coefficient for tax sanctions is 0.526, with a t-value of 7.671 and a significance level of 0.000, indicating a positive and significant effect.
- The coefficient for tax socialization is 0.127, with a t-value of 2.988 and a significance level of 0.004, also indicating a positive and significant effect.
- The coefficient for service quality is 0.526, with a t-value of 7.671 and a significance level of 0.000, suggesting a positive and significant effect as well.

The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance

Based on the results of the hypothesis testing (t-test), the tax sanctions variable has a positive and significant effect on motor vehicle taxpayer compliance in Denpasar City. Tax sanctions are one of the main factors that influence taxpayer behavior, particularly in terms of economic and formal compliance. The government imposes tax sanctions to increase compliance among taxpayers, as regulated by tax laws. This finding is consistent with previous studies by Agustini & Supadmi (2016) and Novianti & Hermaya Ompusunggu (2024).

The Effect of Tax Socialization on Motor Vehicle Taxpayer Compliance

The hypothesis testing results for the tax socialization variable indicate a positive and significant effect on motor vehicle taxpayer compliance in Denpasar City. Tax socialization is considered an internal factor that influences compliance by enhancing understanding and awareness of tax obligations. This result is consistent with studies by Dewi & Supadmi (2021) and Sabet et al. (2022).

The Effect of Service Quality on Motor Vehicle Taxpayer Compliance

The service quality variable also shows a positive and significant effect on taxpayer compliance. Service quality is an external factor influencing taxpayer behavior, leading to voluntary compliance. Taxpayers who receive good service tend to comply consciously rather than under pressure. This is in line with research by Congda (2022) and Ammy (2022).

4. Conclusions

Based on the results of the analysis and discussions, the conclusions of this study are as follows: Tax sanctions positively affect motor vehicle taxpayer compliance in Denpasar City. Tax sanctions serve as a deterrent and a reminder for taxpayers to be more orderly and disciplined, encouraging timely fulfillment of tax obligations. Tax socialization positively affects motor vehicle taxpayer compliance. Clear and comprehensible socialization efforts can enhance taxpayers' understanding and awareness of the importance of taxation, leading to increased compliance. Service quality positively affects motor vehicle taxpayer compliance. Fast, friendly, and accessible services improve taxpayer satisfaction and motivate them to fulfill their tax obligations voluntarily.

5. Recomendations

For the government and the Samsat Office in Denpasar City, it is recommended to improve service quality to facilitate the administrative processes for taxpayers. Officers should receive regular training on public service ethics, effective communication, and skills in handling complaints efficiently.For taxpayers, it is expected that they improve their tax literacy and awareness of their contribution to regional development through timely tax payments. For future researchers, it is advised to expand the research scope by including additional variables to strengthen the analysis. Furthermore, the definition of tax socialization should be clarified—whether it includes only formal outreach via print and electronic media, or also direct education through community activities and digital services.
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