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Analysis of Factors Affecting Compliance with Motor Vehicle Tax Payments at Integrated one Stop Administration System (SAMSAT) Sipirok

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ABSTRACT

Motor vehicle tax serves as an important source of regional income. However, taxpayer compliance at the SAMSAT Sipirok remains relatively low, prompting the need for further research into the influencing factors. This study aims to analyze the effect of tax rates, tax knowledge, tax sanctions, and individual income both partially and simultaneously on motor vehicle taxpayer compliance at SAMSAT Sipirok. A quantitative method with a causal associative approach was employed. The research findings indicate that tax knowledge and individual income are the main factors driving taxpayer compliance. In contrast, tax rates and tax sanctions have not played an optimal role in enhancing compliance, as their implementation is considered neither strict nor consistent. Overall, the research model suggests that taxpayer compliance is more strongly influenced by understanding and economic conditions than by tax rates or sanctions. These findings contribute to the development of policy strategies, particularly through strengthening tax education and addressing the economic conditions of society.

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INTRODUCTION

Taxes are one of the main sources of state revenue and play a vital role in financing national development, both at the central and regional levels. Local Own-Source Revenue (PAD) refers to the income of a region derived from the implementation of activities and services provided to the public, as well as the natural potential available within that region (Siregar & Kusmilawaty, 2022). One of the most promising sources of PAD is the Motor Vehicle Tax (PKB), as it has strong potential to increase regional revenue across various areas (N. Lubis & Sudiarti, 2024). The Motor Vehicle Tax (PKB) is a levy imposed on the ownership or use of motor vehicles (N. H. Lubis & Harahap, 2022). PKB receives particular attention because it is a direct tax that must be paid annually by every motor vehicle owner.

In South Tapanuli Regency, there has been a steady increase in the number of motor vehicles from 2021 to 2024. Table 1 shows the growth of motor vehicles in South Tapanuli, which has contributed to an increase in state revenue from motor vehicle taxes. The Samsat Sipirok Office is the official service unit that manages vehicle tax collection in South Tapanuli Regency. Therefore, the level of taxpayer compliance at SAMSAT Sipirok directly reflects the effectiveness of motor vehicle tax collection in South Tapanuli.

Table 1. Taxpayer Data and Motor Vehicle Taxpayer Compliance at the Sipirok Samsat Office

Year	Number of registered vehicles	Number of active taxpayers	Number of taxpayers in arrears
2021	2,846	-	2,846
2022	3,116	-	3,116
2023	3,653	-	3,653
2024	5,820	-	5,820

Source: UPT SAMSAT Sipirok

Based on the data on motor vehicle tax realization at the UPT SAMSAT Sipirok, the number of taxpayers who are in arrears has also shown a consistent increase annually over the same period.

This is not in accordance with the theory of tax compliance as stated by (Rahayu, 2017) who defines tax compliance as a condition in which taxpayers fulfill all their tax obligations and exercise their tax rights. According to (Apriani & Lubis, 2022) tax compliance is defined as the taxpayer's awareness of their responsibilities to register, file accurate tax reports, and make timely tax payments. Tax compliance can be viewed from two aspects: formal compliance and material compliance. Formal compliance refers to the fulfillment of administrative obligations, such as tax reporting, while material compliance refers to paying the correct amount of tax in accordance with the applicable regulations. A compliant taxpayer is an individual or entity that diligently adheres to and fulfills their tax obligations in accordance with the prevailing tax laws and regulations (Jasri Harisman, Hendra Harmain, 2023). Compliance involves timely and accurate reporting, payment, and adherence to all tax-related requirements as stipulated by the applicable legal framework (Supardi & Siti Aisyah, 2023).

According to (Prasetyono, 2012), in tax collection, it is essential to first determine the type of tax rate to be applied, as the rate is closely related to the dual functions of taxation: the budgetary function and the regulatory function. According to (Rahayu, 2017), states that tax rates should be based on the principle that every individual has equal rights. This approach ensures that tax rates are proportional and fair. There are three main types of tax rates commonly applied in taxation systems: proportional, fixed, and progressive rates. A proportional tax rate, also known as a flat rate, is a tax system where the percentage of tax imposed remains constant, regardless of the value of the taxable item. This means that the amount of tax payable is directly proportional to the amount being taxed. In contrast, a fixed tax rate applies a constant amount of tax regardless of the taxable value. Under this system, the same amount of tax is paid whether the value of the item being taxed is high or low. Lastly, a progressive tax rate is a system in which the tax rate increases as the value of the taxable amount increases. In other words, higher income or larger taxable amounts are subject to higher tax rates, reflecting the principle of equity in taxation (Sovianum et al., 2023). According to research conducted by (Azahra & Saad, 2023), found that tax rates have a positive influence on taxpayer compliance in paying motor vehicle taxes. This means that the set tax rates can increase taxpayers' willingness to fulfill their tax obligations. In this case, the higher the tax rate, the higher the level of taxpayer compliance. This research finding contradicts research conducted by (Gulo, 2025) which found that the motor vehicle tax rate does not have a significant effect on taxpayer compliance.

According to (Supramono, 2010), tax knowledge refers to everything a taxpayer needs to know in order to act, make decisions, and understand the various procedures related to taxation for fulfilling their rights and obligations. Public compliance in carrying out tax obligations can be influenced by several factors, including tax knowledge, public attitudes, and awareness (Nabila Maghfira et al., 2024). When taxpayers lack sufficient knowledge in this area, their tendency to avoid paying taxes may increase. Based on

research conducted by (Prayitna & Witono, 2022) found that tax knowledge has a positive and significant effect on taxpayer compliance in paying motor vehicle taxes. This is different from research conducted by (Azahra & Saad, 2023) found that taxpayer knowledge does not significantly influence compliance in paying motor vehicle taxes. This suggests that knowledge alone does not necessarily lead to increased compliance.

According to (Mardiasmo, 2016), tax sanctions serve as a guarantee that tax regulations (tax norms) will be followed, obeyed, and complied with. Similarly, (Rahayu, 2017), explains that tax sanctions function as a form of control or supervision by the government to ensure that citizens comply with regulations and do not violate their tax obligations. This statement aligns with the findings of (Utama, 2024) who found that tax sanctions have an effect on the compliance of motor vehicle taxpayers. The same conclusion is supported by research from (Hargiyarto & Witono, 2024) which found that tax sanctions have a significant and positive effect on motor vehicle taxpayer compliance. However, this contrasts with a study by (Rahmatika & Salim, 2021) which found that tax sanctions have no effect on the compliance of motor vehicle taxpayers in Jepara. Despite the existence of severe tax sanctions, both in terms of criminal penalties and fines, taxpayer compliance in Jepara did not increase.

Theoretically, this study aims to examine taxpayer compliance in paying motor vehicle taxes by introducing the variable of individual income, which has not been widely explored in previous studies within similar regions. Practically, the findings of this research can serve as input for the Sipirok Samsat office and local government in formulating more targeted policies, such as enhancing tax education and considering the community's economic conditions, in order to promote sustainable tax compliance. The objective of this study is to analyze the factors that influence motor vehicle tax compliance at the Sipirok Samsat office.

METHODS

In this study, the researcher uses a quantitative research method with a causal-associative approach. According to (Sugiyono, 2019) a causal-associative approach refers to research problems that examine the relationship between two or more variables. A causal relationship is a cause-and-effect connection. In this research, there are independent variables (which influence) and dependent variables (which are influenced). The independent variable is considered the cause of changes that occur in the dependent variable.

The population in this study consists of all motor vehicle taxpayers who make tax payments at the Sipirok Samsat Office. As of 2024, the total number of registered taxpayers at the Sipirok Samsat Office is 5,820. The sample size was determined using the Slovin formula, resulting in a sample of 98 motor vehicle taxpayers. The sampling method used is Incidental Sampling. Incidental sampling is a sampling technique in which respondents are selected by chance, meaning that individuals who happen to be encountered by the researcher and are considered to meet the required sample characteristics are included as research participants (Syafina, 2019).

Data collection techniques refer to the methods used by researchers to obtain the data needed for their study. This research is a survey study, which involves selecting a sample from a population and using a questionnaire as the main data collection instrument. A questionnaire is a method of collecting data by providing a set of written questions or statements to respondents, which they are asked to answer (Sugiyono, 2019).

This study employs several variables, namely tax rates, tax knowledge, tax sanctions, income, and taxpayer compliance. Each variable is broken down into a set of indicators, which are formulated as questionnaire statements. All items are measured using a five-point Likert scale with the following categories: 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree.

The method used to analyze the data ob tained from the research instrument in the form of a questionnaire involves a data quality test, which includes validity and reliability testing. To ensure accurate interpretation of the results, classical assumption tests are conducted, including the normality test, multicollinearity test, and heteroscedasticity test. Finally, multiple linear regression analysis is performed, which includes the coefficient of determination (R^2), the model feasibility test using the F-test, and hypothesis testing using the t-test. All descriptive statistical analyses are carried out using Statistics software version 25.

RESULTS AND DISCUSSION

Results

Validity Test

Validity testing is used to measure whether a questionnaire is valid or not. A questionnaire is considered valid if the questions are able to accurately capture or reflect what the questionnaire is intended to measure (Syafina, 2019).

Table 2. Validity Test Results

Variables	Indicator	R Count	R Table	Significant	A	Information
Tax Compliance	Y1	0.754	0.1671	0,000	0.1	Valid
	Y2	0.804	0.1671	0,000	0.1	Valid
	Y3	0.792	0.1671	0,000	0.1	Valid
	Y4	0.714	0.1671	0,000	0.1	Valid
Tax Rates	X1.1	0.396	0.1671	0,000	0.1	Valid
	X1.2	0.640	0.1671	0,000	0.1	Valid
	X1.3	0.604	0.1671	0,000	0.1	Valid
	X1.4	0.441	0.1671	0,000	0.1	Valid
Tax Knowledge	X2.1	0.625	0.1671	0,000	0.1	Valid
	X2.2	0.599	0.1671	0,000	0.1	Valid
	X2.3	0.740	0.1671	0,000	0.1	Valid
	X2.4	0.635	0.1671	0,000	0.1	Valid
	X2.5	0.335	0.1671	0.001	0.1	Valid
Tax Penalties	X3.1	0.761	0.1671	0,000	0.1	Valid
	X3.2	0.727	0.1671	0,000	0.1	Valid
	X3.3	0.599	0.1671	0,000	0.1	Valid
	X3.4	0.752	0.1671	0,000	0.1	Valid
Individual Income	X4.1	0.419	0.1671	0,000	0.1	Valid
	X4.2	0.714	0.1671	0,000	0.1	Valid
	X4.3	0.730	0.1671	0,000	0.1	Valid
	X4.4	0.708	0.1671	0,000	0.1	Valid

Source: Processed primary data (2025)

The results of the validity test show that all statement items have a calculated r value greater than the table r value (r count > r table) or a significance value less than 0.05 (sig < 0.05). Therefore, it can be concluded that all statement items are valid.

Reliability Test

The reliability test is a tool used to measure a questionnaire that functions as an indicator of a variable or construct. A questionnaire is considered reliable if a person's responses to the statements are consistent or stable over time. This test can only be performed on items that have already been validated. The statistical technique used to test reliability is the Cronbach's Alpha coefficient, which was calculated using SPSS. A

questionnaire is considered reliable if the Cronbach's Alpha > 0.60. The result of the reliability test is as follows:

Table 3. Reliability Test Results

Variables	Cronbach's Alpha	Standard	Information
Tax Rate (X1)	0.948	0.60	Reliable
Tax Knowledge (X2)	0.729	0.60	Reliable
Tax Penalty (X3)	0.674	0.60	Reliable
Individual Income (X4)	0.635	0.60	Reliable
Tax Compliance (Y)	0.763	0.60	Reliable

Source: Processed primary data (2025)

The results of the reliability test show that all variables have a value*Cronbach's Alpha* > 0.60, so it can be concluded that all variables are reliable.

Classical Assumption Test

Normality Test

The purpose of the normality test is to determine whether the residuals or error terms in the regression model are normally distributed. A good regression model is one in which the residuals follow a normal distribution or are approximately normal. To test for normality statistically, the Kolmogorov-Smirnov test is commonly used. The decision rule is as follows: if the significance value (p-value) is > 0.05, the data are considered to be normally distributed; if the significance value is < 0.05, the data are not normally distributed (Syafina, 2019).

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		98
Normal Parametersa,b	Mean	.0000000
	Standard Deviation	2.83048277
Most Extreme Differences	Absolute	.083
	Positive	.076
	Negative	-.083
Test Statistics		.083
Asymp. Sig. (2-tailed)		.096c

Source: Processed primary data (2025)

Based on the results of the normality test, it can be concluded that the regression model follows a normal distribution. This conclusion is supported by the Kolmogorov-Smirnov test, which shows a significance value of 0.096 > 0.05. Therefore, the data is considered to be normally distributed.

Multicollinearity Test

The purpose of the multicollinearity test is to determine whether there is a correlation among the independent variables in the regression model. A good regression model should not have multicollinearity between the independent variables. This test can be performed by examining the tolerance and the Variance Inflation Factor (VIF) values. If the tolerance > 0.10 and the VIF < 10, it indicates that there is no multicollinearity. Conversely, if the tolerance < 0.10 and the VIF > 10, then multicollinearity is present in the model (Syafina, 2019).

Table 5. Multicollinearity Test Results

Coefficientsa

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1	.833	1,201
	X2	.810	1,235
	X3	.620	1,612
	X4	.736	1,358

a. Dependent Variable: Y

Source: Processed primary data (2025)

The results of the multicollinearity test show that all variables have a tolerance value > 0.10 or a VIF value < 10, so it can be concluded that there are no symptoms of multicollinearity or they pass the multicollinearity test.

Heteroscedasticity Test

The purpose of the heteroscedasticity test is to determine whether there is a variance inequality of the residuals from one observation to another in the regression model. A good regression model should not exhibit heteroscedasticity, meaning the variance of the residuals should be constant across all levels of the independent variables (Syafina, 2019).

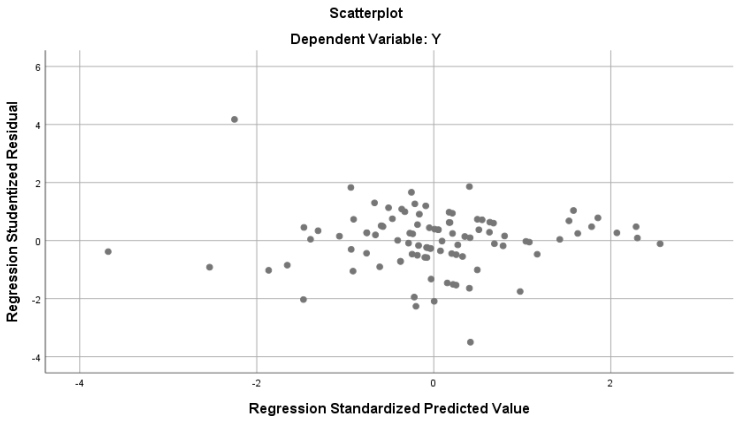

Figure 2. Results of Heteroscedasticity Test

Source: Processed rimer data (2025)

Based on the image above, it can be seen that the points are spread randomly, do not form a particular pattern or are irregular and the points are also spread above and below the number 0 on the Y axis. So it can be concluded that there is no heteroscedasticity problem.

Multiple Linear Regression Analysis Test

Regression analysis is used to determine the direction of the relationship between the independent variable and the dependent variable, whether each independent variable is positively or negatively related, and to predict the value of the dependent variable if the value of the independent variable increases or decreases (Syafina, 2019).

Table 6. Multiple Linear Regression Analysis Test
Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1,107	1,996		.554	.581
	X1	.092	.129	.065	.717	.475
	X2	.206	.090	.212	2,300	.024
	X3	.111	.109	.107	1,019	.311
	X4	.508	.117	.421	4,358	.000

a. Dependent Variable: Y

Source: Processed primary data (2025)

Based on the multiple linear regression analysis, the equation obtained is:

$$Y = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + \beta4X4 + e$$

$$KWP = 1.107 + 0.092TP + 0.206PP + 0.111SP + 0.508PI + e$$

Where Y represents taxpayer compliance, X1= tax rate, X2= tax knowledge, X3= tax sanctions, and X4 = individual income.

The results show that

a. The constant value of 1.107 indicates the baseline level of taxpayer compliance when all independent variables are equal to zero.
b. The tax rate (X1) has a positive coefficient of 0.092, implying that higher tax rates are associated with a 9.2% increase in compliance.
c. The tax knowledge variable (X2) contributes positively with a coefficient of 0.206, suggesting that improved tax knowledge increases compliance by 20.6%.
d. Tax sanctions (X3) have a coefficient of 0.111, indicating that stronger sanctions increase compliance by 11.1%.
e. Individual income (X4) shows the largest coefficient (0.508), meaning that higher income significantly enhances compliance, with a 50.8% increase.

Hypothesis Testing

Partial Test (t-Test)

The t-test, or better known as the partial test, is a test used to show how far an independent variable individually or partially can explain the variation in the dependent variable (Syafina, 2019).

Based on table 6 above, the calculated t-value of each variable can be seen. The t-table value is obtained with k = 5, n = 98 and df = n - k (98 - 5 = 93) so that the t-table value is 1.985. It can be concluded for each variable as follows:

a. The calculated t value for the tax rate is 0.717 with a significance level of 0.475, so the tax rate variable does not affect taxpayer compliance with the calculated t value (0.717) < t table (1.985) and the significant value (0.475) > 0.05.
b. The calculated t value for tax knowledge is 2,300 with a significance level of 0.024, so the tax knowledge variable has a significant effect on taxpayer compliance with a calculated t value (2,300) > t table (1.985) and a significant value of 0.024 < 0.05.
c. The calculated t value for tax sanctions is 1.019 with a significance level of 0.311, so the tax sanctions variable does not affect taxpayer compliance with the calculated t value (1.019) < t table (1.985) and the significance value (0.311) > 0.05.
d. The calculated t value for Individual Income is 4.358 with a significance level of 0.000, so the individual income variable has a significant effect on taxpayer compliance with the calculated t value (4.358) > t table (1.985) and a significant value (0.000) < 0.05.

F Test

The F test, or better known as the simultaneous test, is a test used to show whether all independent variables included in the model have a joint influence on the dependent variable.

Table 7. F Test
ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	441,576	4	110,394	13,211	.000b
	Residual	777,128	93	8,356		
	Total	1218,704	97			

a. Dependent Variable: Y
b. Predictors: (Constant), X4, X1, X2, X3
Source: Processed primary data (2025)

Based on the table above, it can be seen that the significant value is 0.000 <α = 0.05. The results of this analysis are strengthened by finding the F table value with a df (n1) = 4, df (n2) = 94, and a significance level of 0.05, then the F table value is 2.71. The calculated F value (13,211) > F table (2.47) and the significant value is 0.000 <α = 0.05. The results of the F test show that all independent variables (Tax Rates, Tax Knowledge, Tax Sanctions, Individual Income) simultaneously have a significant effect on the dependent variable (Taxpayer Compliance).

Coefficient of Determination Test

The coefficient of determination (R^2) is used to measure the extent to which a model can explain variation in the dependent variable. The coefficient of determination value is between 0 and 1. A small R^2 value means that the independent variables' ability to explain variation in the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict variation in the dependent variable (Syafina, 2019).

Table 8. Test of the Coefficient of Determination (R2)
Model Summary

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.602a	.362	.335	2.89071

a. Predictors: (Constant), X4, X1, X2, X3
b. Dependent Variable: Y
Source: Processed primary data (2025)

The Adjusted R Square value is 0.335 or 33.5%. The coefficient of determination value indicates that the variables Tax Rate (X1), Tax Knowledge (X2), Tax Sanctions (X3), Individual Income (X4) are able to explain the Taxpayer Compliance variable (Y) by 33.5% while the remaining 66.5% is explained by other variables.

Discussion

The Influence of Tax Rates on Motor Vehicle Taxpayer Compliance

The results of the questionnaire indicate that most taxpayers perceive motor vehicle tax rates as still acceptable, although some consider the rates relatively high and therefore a burden for certain groups. This perception influences the level of compliance, as taxpayers who view the tax rates as reasonable tend to be more compliant, whereas those who perceive the rates as too high are more likely to postpone or reduce their compliance.

The results of this study strengthen the results of research conducted by (Gulo, 2025) which states that motor vehicle tax rates do not have a significant effect on taxpayer compliance in paying motor vehicle tax.

The Influence of Tax Knowledge on Motor Vehicle Taxpayer Compliance.

The results of the questionnaire indicate that taxpayers with a good understanding of tax rules and procedures tend to be more compliant in fulfilling their obligations. Adequate knowledge enables them to recognize the benefits of taxation as well as the consequences of non-compliance. Conversely, taxpayers with limited knowledge often experience confusion regarding procedures, resulting in a lower level of compliance.

The results of this study strengthen the results of research conducted by (Prayitna & Witono, 2022) which states that tax knowledge has a positive and significant influence on taxpayer compliance in paying motor vehicle tax. This statement is supported by (Dewi, 2020) research and (Marfila, 2019) which states that tax knowledge has a positive and significant effect on tax compliance.

The Influence of Tax Sanctions on Motor Vehicle Taxpayer Compliance.

Based on the results of the questionnaire, the majority of respondents stated that the existing tax sanctions have not been enforced firmly and consistently in practice. Many taxpayers perceive that although the regulations regarding fines or penalties are already in place, their implementation is often not optimal. This condition causes the sanctions to lose their deterrent effect in encouraging taxpayers to be more compliant.

The results of this study strengthen the results of research conducted by (Rahmatika & Salim, 2021) stated that tax sanctions have no impact on motor vehicle taxpayer compliance. The presence of severe tax sanctions, both criminal and fine, does not increase taxpayer compliance.

The Influence of Individual Income on Motor Vehicle Taxpayer Compliance.

Individual income has been proven to influence taxpayer compliance. Respondents with relatively higher income find it easier to fulfill their tax obligations because paying taxes is not considered a burden on their basic needs. Conversely, among lower-income groups, compliance tends to be lower as basic necessities are prioritized over tax obligations.

The results of this study strengthen the results of research conducted by (Amran, 2018) which states that there is a positive and significant influence of income levels on individual taxpayer compliance in carrying out tax obligations. This study is also supported by (Wea, 2022) who stated that there is a positive and significant influence of income level on individual taxpayers' compliance in fulfilling their tax obligations.

The Effect of Tax Rates, Tax Knowledge, Tax Sanctions, and Individual Income on Motor Vehicle Taxpayer Compliance

Based on the results of the F test, a significant value of 0.000 < 0.05 was obtained, which means that the research model is statistically significant. This indicates that the combination of tax rates, tax knowledge, tax sanctions, and individual income as independent variables can collectively explain the variation in motor vehicle taxpayer compliance.

These findings show that taxpayer compliance is not determined by a single factor alone but by the interaction of several interrelated aspects. When taxpayers have adequate tax knowledge, supported by an organized tariff and penalty structure as well as sufficient income, the overall tendency to comply will increase. Therefore, strengthening the model through these variables provides a more comprehensive understanding of taxpayer compliance behavior.

CONCLUSION

This study shows that the level of compliance of motor vehicle taxpayers at SAMSAT Sipirok is influenced by several interrelated factors. Tax knowledge and individual income levels are proven to be important factors that encourage taxpayers to be more compliant in fulfilling their tax obligations. On the other hand, tax rates and tax sanctions have not shown a significant effect on compliance, indicating that the implementation of regulations in practice has not fully succeeded in creating a deterrent effect or encouraging compliance. In general, these findings affirm that taxpayer compliance behavior is more influenced by understanding and economic conditions rather than by tax rates or sanctions.

This study has limitations as it was only conducted in the SAMSAT Sipirok area with a limited number of variables. In addition, the tax rate and tax sanction factors that were not proven to have an effect require further investigation, especially regarding policy implementation and public perception of its enforcement. Therefore, future research is recommended to expand the study area, increase the number of respondents, and include other variables such as taxpayer awareness, service quality, and perception of fairness so that the results become more comprehensive and provide a more complete picture of motor vehicle taxpayer compliance.

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