The Influence of Awareness, Penalties, Socialization, and Authority on Vehicle Tax Compliance in Situbondo

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ABSTRACT

This study aims to analyze the influence of tax awareness, tax sanctions, tax socialization, and the authority's power on the compliance of motor vehicle taxpayers in Situbondo Regency, East Java. Using the Theory of Planned Behavior (TPB) as a theoretical framework, this research investigates how these factors contribute to taxpayers' compliance behaviors. Data were collected from 100 respondents through surveys and analyzed using multiple linear regression. The results indicate that tax awareness, tax sanctions, tax socialization, and the authority's power significantly affect taxpayer compliance. These findings suggest that improving these factors can enhance tax compliance among motor vehicle owners in Situbondo Regency.

Keywords: Tax Awareness; Tax Sanctions; Tax Socialization; Authority's Power; Tax Compliance.

Pengaruh Kesadaran, Sanksi, Sosialisasi, dan Otoritas terhadap Kepatuhan Pajak Kendaraan di Situbondo

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kesadaran pajak, sanksi pajak, sosialisasi pajak, dan kekuasaan otoritas terhadap kepatuhan wajib pajak kendaraan bermotor di Kabupaten Situbondo, Jawa Timur. Menggunakan Teori Perilaku Terencana (Theory of Planned Behavior/TPB) sebagai kerangka teori, penelitian ini meneliti bagaimana faktor-faktor tersebut berkontribusi pada perilaku kepatuhan wajib pajak. Data dikumpulkan dari 100 responden melalui survei dan dianalisis menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa kesadaran pajak, sanksi pajak, sosialisasi pajak, dan kekuasaan otoritas secara signifikan mempengaruhi kepatuhan wajib pajak. Temuan ini menunjukkan bahwa peningkatan faktor-faktor tersebut dapat meningkatkan kepatuhan pajak di antara pemilik kendaraan bermotor di Kabupaten Situbondo.

Kata Kunci: Kesadaran Pajak; Sanksi Pajak; Sosialisasi Pajak; Kekuasaan Otoritas; Kepatuhan Pajak.

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PENDAHULUAN

Taxes are a fundamental element in the financial structure of the state, serving as the main source of revenue for Indonesia's State Budget (APBN). Revenue from taxes is a main pillar in supporting various national development programs, such as infrastructure, health, education, and public services. Therefore, taxpayer compliance in fulfilling tax obligations plays a very important role in maintaining the stability and growth of the country's economy. Although taxes play a significant role, the level of formal taxpayer compliance in Indonesia has not yet reached the expected target (Darmayasa & Aneswari, 2019).

Based on the data available until April 30, 2022, the formal compliance rate of individual taxpayers only reached 68.46%, which is below the target of 80% set by the Directorate General of Taxes. This data indicates the challenges that need to be addressed in order to enhance awareness and compliance with taxation among the public (Khairizka, 2022).

Situbondo Regency in East Java was chosen as the research location because it demonstrates a relatively high level of taxpayer compliance, particularly in the payment of motor vehicle taxes. This phenomenon is interesting to study further in order to understand the factors that influence the high level of compliance. The effectiveness of tax socialization and the implementation of strict sanctions are believed to be the main factors contributing to the increase in awareness and compliance among taxpayers in this area.

The Situbondo Regency Government has actively implemented various tax socialization programs to enhance public understanding of the importance of taxes. These programs include direct counseling, campaigns through mass media, and various other activities aimed at bringing taxpayers closer to their obligations. This effort aims to create a society that is more aware of the importance of taxation and more compliant with the applicable tax regulations. Nevertheless, there are several districts in Situbondo Regency, such as Asembagus District, that still show a lower level of taxpayer compliance compared to other areas. This condition indicates that although efforts for socialization and law enforcement have been made, there is a disparity in the level of awareness and tax compliance across different regions. This emphasizes the need for more focused strategies tailored to local conditions to address this issue.

This research aims to analyze various factors that influence the compliance of motor vehicle taxpayers in Situbondo Regency. Using the Theory of Planned Behavior (TPB) approach, this research will explore how the variables of tax awareness, tax sanctions, tax socialization, and authority power influence the level of taxpayer compliance. This approach is expected to provide a deeper understanding of the dynamics of tax compliance in Situbondo Regency.

This research differs from previous studies, such as those conducted by Betu and Mulyani (2024), which placed greater emphasis on the significance of trust and trustworthiness in general, rather than differentiating between various types of buildings or regions. In addition, the research conducted by Muhamad Asnawi and Pangayow (2024) demonstrated that, although tax socialization and tax tariffs influence tax sentiment, their effect on the minimum tax age of individuals is still unclear in the context of motorized taxes. Additionally, Adhikara et al. (2022) examines the importance of consumer knowledge, consumer

behavior, and consumer purchasing power in relation to the purchasing power that is influenced by consumer purchasing power.

The limitation of this research is the integration of variables such as tax awareness, tax sanctions, tax socialization, and authority power into a more comprehensive analytical framework than previous research. This study also utilizes the Theory of Planned Behavior (TPB) to explore how culture, subjective norms, and behavioral control impact the environment and the behavior of motorcyclists in Sulawesi. It is hoped that this more thorough review will offer a deeper understanding of the factors that affect the safety of motorcyclists.

This research is also expected to yield applicable findings that can be used by local governments and tax authorities in designing more effective policies to enhance tax compliance. These findings are not only relevant for Situbondo Regency but also for other regions with similar characteristics, thereby providing broader benefits.

Theoretically, this research is expected to enrich the understanding of how the Theory of Planned Behavior can be applied in the context of tax compliance in Indonesia. This research not only contributes to practitioners and policymakers but also provides new insights for academics interested in the study of tax compliance.

The Theory of Planned Behavior (TPB) proposed by Ajzen (1991) is one of the most widely used theories to explain human behavior, including tax compliance. TPB states that a person's behavior is determined by the intention to perform that behavior, which in turn is influenced by three main components: attitude toward the behavior, subjective norms, and perceived behavioral control. In the context of taxation, a taxpayer's attitude toward taxes, perceived social pressure (subjective norms), and perceptions regarding the ease or difficulty of fulfilling tax obligations (perceived behavioral control) become determining factors for taxpayer compliance (Ajzen, 1991).

Tax awareness is the knowledge and understanding of taxpayers regarding tax regulations, as well as the willingness to comply with those regulations. Research shows that tax awareness is directly proportional to taxpayer compliance. The higher the tax awareness, the greater the likelihood that taxpayers will voluntarily fulfill their obligations. (Irmawati & Hidayatulloh, 2019). Tax awareness not only encompasses an understanding of regulations but also includes a positive attitude towards the role and function of taxes as a tool for national development. Therefore, efforts to raise tax awareness often become a primary focus in strategies to improve tax compliance. (Permana & Susilowati, 2021).

Tax sanctions are penalties imposed on taxpayers who violate tax regulations. This sanction aims to create a deterrent effect so that taxpayers do not repeat the same violations in the future. There are two types of tax sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions include fines, interest, or increases in the owed tax, while criminal sanctions encompass prison sentences for serious violations. (Pratama & Mulyani, 2019). Previous research has shown that the implementation of strict sanctions can increase taxpayer compliance, as taxpayers are likely to avoid the risk of facing penalties. (Karnedi & Hidayatulloh, 2019).

Tax socialization is an effort made by the government to provide information about taxation to the public. The purpose of this socialization is to enhance the public's understanding of the importance of taxes and the ways to fulfill tax obligations. Effective socialization can enhance tax awareness and compliance by strengthening taxpayers' knowledge of their rights and obligations. (Maxuel & Primastiwi, 2021). Socialization can be carried out through various media, including seminars, outreach, and campaigns through mass media. The importance of this socialization is supported by research showing that intensive and continuous socialization has a positive impact on tax compliance. (Muhamad Asnawi & Pangayow, 2024).

The power of tax authorities refers to the government's ability to enforce tax compliance through the use of legitimate authority. This power includes the authority to examine, audit, and impose sanctions on taxpayers who violate regulations. Research shows that taxpayers' perceptions of the power of tax authorities can influence their compliance levels. Taxpayers who feel that tax authorities have strong power and can enforce the law tend to be more compliant. (Betu & Mulyani, 2024). In addition, the power of the tax authority can also create an important deterrent effect in preventing tax evasion. (Batrancea et al., 2019).

Based on the Theory of Planned Behavior framework, this study proposes four hypotheses to examine the influence of various factors on motor vehicle taxpayer compliance in Situbondo Regency, East Java. First, this hypothesis states that tax awareness has a positive effect on taxpayer compliance, where the higher the awareness of the importance of paying taxes, the higher their compliance will be. Second, tax sanctions are predicted to have a positive influence on taxpayer compliance, with the assumption that the implementation of strict sanctions will enhance compliance. Third, tax socialization is assumed to have a positive effect on compliance, as effective socialization programs can improve the public's understanding of tax obligations. Lastly, the power of authority is expected to have a positive influence on taxpayer compliance, with a strong tax authority and strict oversight anticipated to reduce tax evasion and enhance compliance.

Research on taxpayer compliance has been extensively conducted; however, this study offers a new contribution by integrating four main variables—tax awareness, tax sanctions, tax socialization, and authority power—into a single comprehensive analytical model. This approach differs from previous research that generally focused on only one or two variables. By combining these variables, this study aims to provide a deeper understanding of the factors influencing taxpayer compliance, particularly in the context of taxation in Situbondo Regency, East Java.

Tax awareness refers to the understanding and knowledge taxpayers have regarding their tax obligations, as well as their willingness to comply with tax regulations. The Theory of Planned Behavior (TPB) suggests that attitudes toward an object can result in either positive or negative evaluations, which in turn influence an individual's intentions. The study by Muhamad Asnawi and Pangayow (2024) found that tax awareness positively influences taxpayer compliance. Therefore, the higher the level of tax awareness among taxpayers about the importance of paying taxes, the greater their level of compliance will be. Based on previous research, the following hypothesis is proposed:

H_1: Tax awareness has a positive effect on taxpayer compliance.

Tax sanctions serve as a form of pressure imposed on individuals who violate tax regulations, aiming to enhance taxpayer compliance. According to the Theory of Planned Behavior, subjective norms can cause individuals to feel pressured to take or refrain from certain actions. The study by Karnedi and Hidayatulloh (2019) demonstrated that tax sanctions have an impact on taxpayer compliance. The greater the awareness of taxpayers regarding the existence and enforcement of tax sanctions, the higher their compliance in fulfilling their obligations. Hence, the second hypothesis can be formulated as follows:

H_2: Tax sanctions have a positive effect on taxpayer compliance.

Tax socialization is an effort to provide tax-related information to taxpayers, aiming to enhance their understanding and compliance with tax obligations. According to the Theory of Planned Behavior, an individual's intention is shaped by perceived behavioral control, which reflects the ease or difficulty of performing certain actions. Effective tax socialization will help taxpayers understand their obligations, thereby increasing compliance. The study conducted by Heriningsih Fitriyani and Sudaryati (2024) indicated that tax socialization has a positive impact on taxpayer compliance. Based on this, the third hypothesis can be proposed as follows:

H_3: Tax socialization has a positive effect on taxpayer compliance.

Authority power represents the government or tax authority's ability to enforce tax regulations and ensure taxpayer compliance. In the Theory of Planned Behavior, subjective norms can influence an individual's intentions through external pressure or influence. The study by Betu and Mulyani (2024) found that authority power has a positive impact on tax compliance. The stronger the authority power in enforcing regulations and imposing sanctions, the higher the level of taxpayer compliance. Therefore, the fourth hypothesis is proposed as follows:

H_4: Authority power has a positive effect on taxpayer compliance.

RESEARCH METHOD

This research uses a quantitative approach with a survey method to collect primary data from respondents. This research design is intended to examine the influence of tax awareness, tax sanctions, tax socialization, and the authority's power on the compliance of motor vehicle taxpayers in Situbondo Regency. Using the Theory of Planned Behavior (TPB) approach, this research develops a model that connects independent variables (tax awareness, tax sanctions, tax socialization, and authority power) with the dependent variable. (kepatuhan wajib pajak). The data collected through the survey was then analyzed using multiple linear regression statistical methods to test the relationships between variables and to examine the hypotheses that had been formulated.

The population in this study consists of all motor vehicle taxpayers in Situbondo Regency who are registered and have the obligation to pay motor vehicle taxes. According to data from the Central Statistics Agency of East Java, the number of motor vehicles in Situbondo Regency reaches 198,360 units. From this population, the research sample was taken using probability sampling methods with simple random sampling techniques, which ensures that every

member of the population has an equal chance of being selected as a respondent. The calculation of the minimum sample size was carried out using Slovin's formula with an allowable error rate of 10%, resulting in a minimum sample size of 100 respondents.

The primary data in this research was collected through a questionnaire distributed to respondents. This questionnaire is designed to measure research variables, namely tax awareness, tax sanctions, tax socialization, authority power, and taxpayer compliance. The measurement of variables is conducted using a 5-point Likert scale, where respondents are asked to rate their level of agreement with various statements related to each variable. This questionnaire has been tested for validity and reliability through a preliminary trial before being distributed to the main respondents, in order to ensure that the instruments used are reliable and provide consistent results.

This study employs multiple linear regression analysis to evaluate the relationship between the independent variables (tax awareness, tax sanctions, tax socialization, and authority power) and the dependent variable (taxpayer compliance). Multiple linear regression analysis is used to determine the extent to which these independent variables simultaneously influence taxpayer compliance and to test the formulated hypotheses. The regression equation used in this study is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e \dots\dots\dots\dots\dots\dots\dots\dots\dots(1)$$

where:
b1, b2, b3, b4 = The regression coefficients for each independent variable
Y = Taxpayer Compliance
X_1 = Tax Awareness
X_2 = Tax Sanctions
X_3 = Tax Socialization
X_4 = Authority Power
e = *Error terms*

To ensure the validity of the regression model, several classical assumption tests were conducted, including the normality test, multicollinearity test, and heteroscedasticity test. Additionally, the coefficient of determination (R^2) was used to assess how well the independent variables explain variations in taxpayer compliance.

The F-test was conducted to evaluate the overall significance of the regression model, demonstrating that the model is statistically significant. Furthermore, the t-test was used to assess the individual significance of each independent variable's impact on taxpayer compliance. The results of these analyses support the research hypotheses regarding the factors influencing motor vehicle taxpayer compliance in Situbondo Regency.

RESULTS AND DISCUSSION
The validity test aims to ensure that the instruments used in this research can accurately measure what they are supposed to measure. Validity refers to the extent to which a measurement tool can produce accurate and relevant data concerning the phenomenon being studied. In this study, the validity test was conducted using Pearson's Product Moment correlation technique through SPSS

version 25 software. An instrument is said to be valid if the correlation coefficient value (calculated r) is greater than the critical value in the table (r table) at a certain significance level. If the calculated r is greater than the r table, then the question items are considered valid and can be used in data collection.

Table 1. Validity Test

Variable	Item No.	r count	r table	Description	Conclusion
Tax Awareness	X1.1	0.825	0.0931	r count > r table	Valid
	X1.2	0.854	0.0931	r count > r table	Valid
	X1.3	0.859	0.0931	r count > r table	Valid
	X1.4	0.799	0.0931	r count > r table	Valid
Tax Sanctions	X2.1	0.782	0.0931	r count > r table	Valid
	X2.2	0.801	0.0931	r count > r table	Valid
	X2.3	0.733	0.0931	r count > r table	Valid
	X2.4	0.573	0.0931	r count > r table	Valid
Tax Socialization	X3.1	0.829	0.0931	r count > r table	Valid
	X3.2	0.836	0.0931	r count > r table	Valid
	X3.3	0.857	0.0931	r count > r table	Valid
	X3.4	0.876	0.0931	r count > r table	Valid
	X3.5	0.841	0.0931	r count > r table	Valid
Authority Power	X4.1	0.849	0.0931	r count > r table	Valid
	X4.2	0.867	0.0931	r count > r table	Valid
	X4.3	0.701	0.0931	r count > r table	Valid
	X4.4	0.794	0.0931	r count > r table	Valid
Taxpayer Compliance	Y1.1	0.923	0.0931	r count > r table	Valid
	Y1.2	0.922	0.0931	r count > r table	Valid
	Y1.3	0.952	0.0931	r count > r table	Valid
	Y1.4	0.908	0.0931	r count > r table	Valid

Source: Research Data, 2024

Reliability testing is used to measure the consistency of research instruments, specifically how far the instrument produces consistent results when measurements are repeated under the same conditions. In this study, reliability testing was conducted using the Cronbach's Alpha method, calculated using SPSS software version 25. A Cronbach's Alpha value greater than 0.7 indicates that the instrument is reliable. High reliability suggests that the instrument can be depended upon to consistently measure the same variables.

Table 2. Reliability Test

Variable	Cronbach's Alpha	Description	Conclusion
Tax Awareness (X1)	0.850	> 0.70	Reliable
Tax Sanctions (X2)	0.883	> 0.70	Reliable
Tax Socialization (X3)	0.901	> 0.70	Reliable
Authority Power (X4)	0.818	> 0.70	Reliable
Taxpayer Compliance (Y)	0.943	> 0.70	Reliable

Source: Research Data, 2024

The hypothesis in this study is tested using multiple linear regression analysis. This analysis is used to determine the influence of independent variables (tax awareness, tax sanctions, tax socialization, and authority power) on the dependent variable. (kepatuhan wajib pajak). The statistical tests used include the

T-test to examine the significance of the individual effects of each independent variable, and the F-test to assess the significance of the independent variables' effects simultaneously on the dependent variable. In addition, classical assumption tests such as normality tests, multicollinearity tests, and heteroscedasticity tests were also conducted to ensure that the regression model used meets the necessary assumptions. The coefficient of determination (R^2) is used to measure how much the independent variables can explain the variation of the dependent variable.

This research collected data from 444 respondents who are motor vehicle taxpayers in Situbondo Regency. The obtained data was then analyzed using multiple linear regression to assess the influence of independent variables on the dependent variable. Here are the results of the analysis that was conducted:

Table 3. Descriptive Statistics

Tax Awareness	Average	Criteria
Tax is the largest source of state revenue	4.52	Very High
Taxes paid can be used to support national development	4.60	Very High
Tax payment delays can harm the country	4.55	Very High
Paying taxes not in accordance with the required amount can harm the country	4.48	Very High
Average	4.48	Very High
Tax Sanctions	**Average**	**Criteria**
Late reporting and payment of taxes should be penalized	4.35	Very High
Level of sanction enforcement	4.41	Very High
Sanctions are used to improve taxpayer compliance	3.91	High
The imposition of sanctions increases taxpayer compliance	3.27	Fairly High
Average	4.14	High
Tax Socialization	**Average**	**Criteria**
Tax regulations	4.38	Very High
Media	4.40	Very High
Outreach and seminars	4.46	Very High
Direct information	4.50	Very High
Talk shows and insights	4.25	Very High
Average	4.40	Very High
Authority Power	**Average**	**Criteria**
Inspection	3.07	Fairly High
Fines	3.47	High
Punishments	3.49	High
Efforts to prevent tax evasion	3.54	High
Average	3.39	High
Taxpayer Compliance	**Average**	**Criteria**
Paying taxes on time	4.62	Very High
Paying taxes without reminders	4.69	Very High
Compliance with tax obligations	4.50	Very High
Reporting the required information	4.75	Very High
Average	4.66	Very High

Source: Research Data, 2024

Table 3 presents the descriptive statistics of the variables studied, namely tax awareness, tax sanctions, tax socialization, authority power, and taxpayer compliance. Based on the analysis results, the tax awareness variable has an average of 4.48, which falls into the very high category. Tax sanctions have an average of 4.14, categorized as high. Tax socialization shows the highest average at 4.40, also in the very high category. Authority power has an average of 3.54, which is categorized as high. Meanwhile, the taxpayer compliance variable has the highest average of 4.66, indicating that, in general, taxpayer compliance in Situbondo Regency is at a very high level. This result reflects that the majority of respondents have a good awareness of their tax obligations and that the socialization programs conducted by the tax authorities are quite effective.

Table 4. Multiple Linear Regression

Model	Unstandardized Coefficients	Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	6.136	0.522		11.757	0.000
Tax Awareness	0.192	0.037	0.232	5.222	0.000
Tax Sanctions	0.286	0.056	0.265	5.098	0.000
Tax Socialization	0.249	0.036	0.362	7.023	0.000
Authority Power	-0.015	0.017	-0.026	-0.839	0.402
a. Dependent Variable: Taxpayer Compliance					

Source: Research Data, 2024

Table 4 presents the results of multiple linear regression tests to assess the impact of tax awareness, tax sanctions, tax socialization, and authority power on taxpayer compliance. The analysis results show that tax awareness has a beta coefficient of 0.192 with a t-value of 5.222 and a significance of 0.000, indicating that tax awareness significantly affects taxpayer compliance. Tax sanctions also show a significant influence with a beta coefficient of 0.286, a t-value of 5.098, and a significance of 0.000. Tax socialization has the strongest influence on taxpayer compliance with a beta coefficient of 0.249, a t-value of 7.023, and a significance of 0.000. Meanwhile, the authority's power does not show a significant influence on taxpayer compliance with a beta coefficient of -0.015, a t-value of -0.839, and a significance of 0.402. Overall, these results indicate that tax awareness, tax sanctions, and tax socialization are significant factors in encouraging taxpayer compliance in Situbondo Regency.

Table 5. Coefficient of Determination (R²)

			Model Summary[b]		
Model	R	R Square	Adjusted R Square		Std. Error of the Estimate
1	.772[a]	.596	.592		1.782
a. Predictors: (Constant), Authority Power, Tax Awareness, Tax Socialization, Tax Sanctions					
b. Dependent Variable: Taxpayer Compliance					

Source: Research Data, 2024

Table 5 shows the results of the coefficient of determination (R²) test used to assess how much variation in taxpayer compliance can be explained by the independent variables studied. The analysis results indicate an R² value of 0.596, which means that approximately 59.6% of the variation in taxpayer compliance

can be explained by tax awareness, tax sanctions, tax socialization, and the power of authority. The remaining 40.4% is explained by other variables not included in this model. This relatively high R² value indicates that the model used is quite effective in explaining the relationship between the independent variables and taxpayer compliance.

Table 6. F Test (Goodness of Fit)

			ANOVAᵃ		
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2054.655	4	513.664	161.807	.000ᵇ
Residual	1393.622	439	3.175		
Total	3448.277	443			

b. Dependent Variable: Taxpayer Compliance
a. Predictors: (Constant), Authority Power, Tax Awareness, Tax Socialization, Tax Sanctions

Source: Research Data, 2024

The F test or Goodness of Fit is used to assess the suitability of the regression model employed in this study, with the aim of determining whether the constructed regression model can explain the relationship between independent variables (tax awareness, tax sanctions, tax socialization, and authority power) and the dependent variable (compliance of motor vehicle taxpayers in Situbondo Regency). Based on the results of the F test obtained through multiple linear regression analysis, a significant calculated F value was found at a 95% confidence level ($\alpha = 0.05$), indicating that the regression model used in this study is fit and suitable for use. This indicates that collectively, the independent variables studied have a significant impact on motor vehicle taxpayer compliance, so the model used in this research can serve as a reference for predicting taxpayer compliance based on the tested variables.

Table 7. T Test

Model (Constant)	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	6.136	.522		11.757	.000
Tax Awareness	0.192	0.037	0.232	5.222	0.000
Tax Sanctions	0.286	0.056	0.265	5.098	0.000
Tax Socialization	0.249	0.036	0.362	7.023	0.000
Authority Power	-0.015	0.017	-0.026	-0.839	0.402

a. Dependent Variable: Taxpayer Compliance

Source: Research Data, 2024

The T test is used to examine the influence of each independent variable on the dependent variable partially in a linear regression model. In this study, the independent variables being tested are tax awareness, tax sanctions, tax socialization, and authority power, while the dependent variable is the compliance of motor vehicle taxpayers in Situbondo Regency. The T test aims to determine whether each independent variable has a significant effect on the dependent variable. Based on the results of the regression analysis, the T value for the variables of tax awareness, tax sanctions, and tax socialization are 5.222, 5.098, and 7.023, respectively, with a significance value (p-value) of 0.000, indicating that these three variables have a positive and significant impact on taxpayer

compliance. In contrast, the authority power variable has a T value of -0.839 with a p-value of 0.402, indicating that this variable does not have a significant effect on taxpayer compliance.

The results of the T-test in this study indicate that the variables of tax awareness, tax sanctions, and tax socialization have a positive and significant impact on the compliance of motor vehicle taxpayers in Situbondo Regency, while the variable of authority power does not have a significant effect. This finding aligns with the Theory of Planned Behavior (TPB), which serves as the theoretical foundation for this research, where taxpayer awareness acts as a form of positive attitude towards taxes, the implementation of tax sanctions serves as a perceived behavioral control, and tax socialization functions as a subjective norm, all of which influence taxpayers' intentions and compliance behavior. Previous research, such as that conducted by Irmawati & Hidayatulloh (2019) and Maxuel & Primastiwi (2021), supports these findings by discovering that increasing tax awareness and implementing strict sanctions can enhance taxpayer compliance. However, unlike the study by Betu & Mulyani (2020), which found that authority power has a significant influence on tax compliance, this research did not find strong evidence that authority power affects taxpayer compliance in Situbondo. This may be due to differences in local context or public perception of tax authorities, which are not as influential compared to internal factors such as tax awareness and the effectiveness of tax socialization. This finding underscores the importance of a more focused approach on enhancing tax awareness and effective socialization, as well as the implementation of appropriate sanctions to improve tax compliance in Situbondo Regency.

CONCLUSION

This study provides insight into the factors influencing motor vehicle taxpayer compliance in Situbondo Regency. The findings indicate that tax awareness, tax sanctions, and tax socialization significantly impact taxpayer compliance, highlighting their crucial role in encouraging adherence to tax obligations. In contrast, the authority power variable did not demonstrate a significant influence on taxpayer compliance, suggesting that personal understanding and awareness about tax responsibilities are more impactful than the perceived authority of tax enforcement.

The main limitations of this research include incomplete data collection due to errors in respondents' spreadsheets and the lengthy data collection process, which spanned almost a year. These limitations indicate the need for more efficient data collection methods in future research.

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