

TAX SANCTIONS AND VEHICLE TAXPAYER COMPLIANCE: THE MODERATING ROLE OF TAX SOCIALIZATION

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Abstract

This study aims to analyze the influence of tax sanctions and tax socialization on the compliance of individual motor vehicle taxpayers at the Yogyakarta City SAMSAT (One-Stop Administration Service for Motor Vehicles). A quantitative approach with an associative causal design was employed. Data were collected via a structured questionnaire using a Likert scale, distributed to 100 respondents selected through simple random sampling from the population of motor vehicle taxpayers. The collected data were analyzed using multiple linear regression with SPSS to test the proposed hypotheses. The results indicate that both tax sanctions and tax socialization have a significant positive effect on taxpayer compliance, both partially and simultaneously. Partial tests (t-test) confirm that each variable individually strengthens compliance. The regression model explains 73.4% of the variance in compliance ($R^2 = 0.734$), demonstrating the strong combined explanatory power of these two factors. The findings suggest that SAMSAT authorities and similar regional institutions should adopt an integrated policy strategy. Enhancing compliance requires a dual approach that synergizes consistent and fair enforcement of sanctions with proactive, transparent, and continuous taxpayer education and outreach programs. This research contributes to the literature on behavioral taxation by empirically examining the drivers of compliance specifically among individual motor vehicle taxpayers at the regional level—a context often overlooked in prior studies focusing on corporate taxpayers. It provides actionable, evidence-based insights for designing more effective local tax administration systems.

Keywords: Tax Sanctions, Tax Socialization, Taxpayer Compliance, Motor Vehicle, SAMSAT Yogyakarta City

1. Introduction

State financing, derived significantly from fiscal payments such as taxes, is a fundamental pillar for sustainable government operations and national development (Novianti & Ompusunggu, 2024). Tax revenue serves as the primary fiscal instrument for funding routine expenditures and infrastructure, functioning not only as a state income source but also as a tool for economic regulation and equitable welfare distribution (Sihombing & São Paulo, 2020; Wibawa, 2021; Hafizd et al., 2024). The optimization of this revenue is intrinsically linked to taxpayer compliance, where higher compliance reduces revenue leakage and supports development planning (Viona et al., 2025; Ischabita et al., 2022).

However, Indonesia faces significant challenges in taxpayer compliance, particularly in the motor vehicle tax sector. Data indicates a severe compliance gap, with approximately 96 million out of 165 million registered vehicles nationwide being non-compliant, and over one million vehicles in DKI Jakarta alone evading annual tax

payments, leading to substantial potential revenue losses (Rayanti, 2024; Izan, 2025). Contributing factors include economic constraints, perceived administrative inefficiencies, and a lack of direct visibility of tax benefits, which are exacerbated by weak enforcement of sanctions and suboptimal tax socialization efforts (Yonela, 2025).

While prior studies have examined factors like tax sanctions and socialization influencing compliance among business entities or in specific regional contexts (Isnaini & Karim, 2021; Cold Brewing et al., 2021), a notable research gap exists concerning individual motor vehicle taxpayers at the regional level. The perceptions, understanding, and responsiveness of individual taxpayers differ markedly from those of corporate entities. There is a pressing need for empirical research that investigates how enforcement mechanisms (sanctions) and educational efforts (socialization) specifically impact compliance within a localized, service-oriented institution like a SAMSAT (One-Stop Administration Service for Motor Vehicles).

This research offers dual contributions, encompassing both theoretical advancement and practical application. Theoretically, it extends the literature on behavioral taxation by providing empirical evidence on the specific drivers of compliance among individual taxpayers within a distinct regional and administrative context. By focusing on the localized environment of the Yogyakarta City SAMSAT, the study bridges a critical gap between general tax theory and ground-level practice, enriching our understanding of how theoretical constructs of compliance manifest in real-world, service-oriented institutional settings. Practically, the findings are expected to yield actionable recommendations for the Yogyakarta City government and analogous regional authorities. By elucidating the relative effectiveness of punitive measures (sanctions) versus educational initiatives (socialization), the research equips policymakers with evidence-based insights to develop more balanced and nuanced strategies. Ultimately, this can guide the creation of integrated programs that synergistically combine law enforcement with proactive public education to foster greater voluntary taxpayer compliance and optimize regional revenue.

2. Theoretical Background

2.1 Theoretical Framework: Deterrence and Legitimacy

This study is anchored in two complementary theoretical perspectives: Deterrence Theory and the Theory of Tax Compliance as a Social Contract.

- 1) Deterrence Theory posits that individuals' compliance with laws is primarily driven by a rational calculation of the costs and benefits of non-compliance. The perceived certainty, severity, and swiftness of sanctions are key deterrents (Allingham & Sandmo, 1972). In the context of vehicle tax, this theory suggests that effective enforcement and credible penalties (sanctions) should directly increase compliance by raising the perceived cost of evasion.
- 2) The Theory of Tax Compliance as a Social Contract shifts the focus from coercion to legitimacy and voluntary cooperation. It argues that compliance is higher when taxpayers perceive the tax system as fair, trust the government to use revenues appropriately, and understand their role within the social contract (Feld & Frey, 2007). Here, tax socialization is critical, as it builds this understanding, enhances procedural fairness, and fosters trust, thereby encouraging voluntary adherence beyond mere fear of punishment.

Integrating these theories provides a more holistic framework. While deterrence addresses the "enforcement" pathway to compliance, the social contract perspective highlights the "education and trust-building" pathway. This study posits that the

interaction between these pathways where socialization moderates the effect of sanctions is key to understanding compliance behavior among individual vehicle owners.

2.2 Review of Previous Research

2.2.1 Tax Sanctions and Compliance

Empirical research largely supports the deterrent effect of sanctions. Studies on various taxpayer segments in Indonesia have consistently found a positive relationship between the perception of enforcement strength/penalties and compliance levels (Putri & Afiqoh, 2023; Sitohang & Sitompul, 2023). This effect is grounded in the rational choice model where taxpayers weigh the risk of penalties against the benefit of non-payment. However, the effectiveness of sanctions can be limited if they are perceived as inconsistently applied or if taxpayers lack awareness of them, pointing to a potential interaction with other factors like knowledge dissemination.

2.2.2 Tax Socialization and Compliance

Tax socialization encompassing education, outreach, and information dissemination directly influences compliance by increasing tax knowledge, clarifying obligations, and enhancing the perceived fairness and legitimacy of the tax system. Research indicates that effective socialization improves taxpayer understanding and attitudes, leading to higher voluntary compliance (Anggarwati & Umainah, 2025; Cold Brewing et al., 2021). For individual taxpayers, who may not have dedicated accounting resources, clear and accessible information from authorities like SAMSAT is particularly crucial in reducing complexity-induced non-compliance.

2.2.3 The Interplay: Sanctions, Socialization, and the Research Gap

A growing body of literature suggests that sanctions and socialization are not mutually exclusive but are most effective in tandem. Socialization can amplify the effect of sanctions by ensuring taxpayers are fully aware of the rules and the consequences of breaking them, making the deterrent threat more credible (Sulbahri & Kusuma, 2022). Conversely, sanctions give weight to the messages conveyed during socialization. Despite this understanding, prior research has predominantly focused on corporate taxpayers or general income tax compliance (Isnaini & Karim, 2021). A significant gap exists in examining this dynamic specifically within the context of regional motor vehicle tax and individual taxpayers interacting with a localized service unit (SAMSAT). The administrative, perceptual, and behavioral context of a vehicle owner dealing with SAMSAT is distinct, warranting targeted investigation.

2.3 Hypothesis Development

Based on the integrated theoretical framework and the identified research gap, the following hypotheses are proposed:

- 1) Main Effect of Sanctions: Grounded in Deterrence Theory, it is hypothesized that the presence and perception of tangible, enforceable tax sanctions will positively influence compliance behavior among motor vehicle taxpayers.
H1: Tax sanctions have a positive and significant effect on motor vehicle taxpayer compliance at the Yogyakarta City SAMSAT.
- 2) Moderating Role of Socialization: Integrating the social contract perspective with deterrence, it is hypothesized that tax socialization enhances the effectiveness of sanctions. By building knowledge and legitimacy, socialization strengthens the

perceived link between non-compliance and its consequences, making the deterrent more potent.

H2: Tax socialization positively moderates the relationship between tax sanctions and motor vehicle taxpayer compliance. The positive effect of sanctions on compliance is stronger when the level of tax socialization is high.

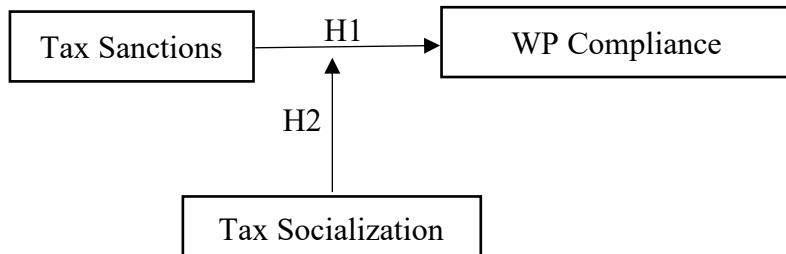


Figure 1. Conceptual Framework

3. Methods

3.1 Research Design

This study employs a quantitative research design with an associative causal approach. The aim is to analyze the cause-and-effect relationship between independent and dependent variables (Sugiyono, 2019). Specifically, it investigates the effect of Tax Sanctions (X1) and Tax Socialization (X2) on Motor Vehicle Taxpayer Compliance (Y) at the Yogyakarta City SAMSAT. The research utilizes primary data collected directly from respondents through a structured questionnaire (Haryadi et al., 2025).

3.2 Population and Sample

The population of this study comprises all registered motor vehicle taxpayers at the Yogyakarta City SAMSAT, totaling 595,836 individuals. Using the Slovin formula with a 10% margin of error, the minimum sample size required is 100 respondents. A simple random sampling technique was employed to ensure each member of the population had an equal chance of being selected, thereby enhancing the sample's representativeness.

3.3 Data Collection Technique

Data were collected using a structured questionnaire distributed directly to respondents at the SAMSAT facility. The questionnaire employed a 5-point Likert scale (1 = strongly disagree, 5 = strongly agree). The instrument was developed based on established theoretical indicators and constructs from prior literature to ensure content validity.

3.4 Operational Definitions of Research Variables

The variables are operationally defined as follows:

- 1) Tax Sanctions (X1): The perceived certainty, severity, and swiftness of penalties (e.g., fines, vehicle confiscation) for failing to pay motor vehicle tax on time. Measured using indicators adapted from prior compliance studies.
- 2) Tax Socialization (X2): The extent to which taxpayers have received, understood, and found useful the information and education provided by authorities regarding tax obligations, procedures, and benefits. Measured through indicators assessing the frequency, clarity, and accessibility of outreach efforts.

3) Motor Vehicle Taxpayer Compliance (Y): The degree to which taxpayers adhere to regulations by paying their annual motor vehicle tax (PKB) in full and on time. Measured using indicators of payment timeliness and willingness to fulfill obligations.

3.5 Data Analysis Techniques

Data analysis was conducted using SPSS software, proceeding through the following stages:

- 1) Instrument Testing:
 - a. Validity Test: Using Pearson Product Moment correlation. An item is declared valid if the calculated r -value $>$ r -table (Ghozali, 2021; Iman & Furqon, 2022).
 - b. Reliability Test: Using Cronbach's Alpha. A variable is considered reliable if the Alpha coefficient $>$ 0.70, indicating good internal consistency (Machali, 2021).
- 2) Classical Assumption Tests: Using Normality Test the Kolmogorov-Smirnov test. Data is normally distributed if the significance value $>$ 0.05 (Hardani et al., 2020).
- 3) Hypothesis Testing: Using multiple linear regression analysis.
 - a. Partial Test (t-test): To determine the individual effect of each independent variable (X_1, X_2) on the dependent variable (Y).
 - b. Simultaneous Test (F-test): To assess whether the independent variables collectively have a significant effect on the dependent variable.
- 4) Coefficient of Determination (R^2): To measure the proportion of variance in the dependent variable explained by the independent variables (Hardani et al., 2020).

4. Results and Discussion

4.1 Instrument Validity and Reliability

Table 1 shows the results of the validity test using Pearson Correlation. With 100 respondents and a critical r -table value of 0.1966 ($df=98, \alpha=0.05$), all measurement items for the variables Tax Sanctions, Tax Socialization, and Taxpayer Compliance had calculated r -values exceeding this threshold, confirming the instrument's validity.

Table 1. Validity Test Results

Variable	Item	Pearson Correlation (r-count)	r-table	Description
Tax Sanctions (X1)	X1.1	0.745	0.1966	Valid
	X1.2	0.802	0.1966	Valid
	X1.3	0.788	0.1966	Valid
	X1.4	0.731	0.1966	Valid
Tax Socialization (X2)	X2.1	0.812	0.1966	Valid
	X2.2	0.795	0.1966	Valid
	X2.3	0.769	0.1966	Valid
	X2.4	0.821	0.1966	Valid
Taxpayer Compliance (Y)	Y.1	0.833	0.1966	Valid
	Y.2	0.811	0.1966	Valid
	Y.3	0.799	0.1966	Valid
	Y.4	0.784	0.1966	Valid

Source: processed data (2025)

The reliability of the instrument was assessed using Cronbach's Alpha. As shown in Table 2, the Alpha coefficient for each variable significantly exceeded the standard

benchmark of 0.70, indicating high internal consistency and reliability for subsequent measurements.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	N of Items	Description
Tax Sanctions (X1)	0.892	4	Reliable
Tax Socialization (X2)	0.876	4	Reliable
Taxpayer Compliance (Y)	0.885	4	Reliable

Source: processed data (2025)

4.2 Classical Assumption Test

The normality of the data distribution was tested using the Kolmogorov-Smirnov test. The result, presented in Table 3, shows a p-value (2-tailed) of 0.200, which is greater than 0.05. This confirms that the data for all variables are normally distributed, fulfilling a key assumption for parametric regression analysis.

Table 3. Normality Test Results (Kolmogorov-Smirnov)

Variable	Kolmogorov-Smirnov Z	Asymp. Sig. (2-tailed)	Description
Tax Sanctions	0.843	0.200	Normal
Tax Socialization	0.912	0.200	Normal
Taxpayer Compliance	0.876	0.200	Normal

Source: processed data (2025)

4.3 Hypothesis Testing and Regression Analysis

A multiple linear regression analysis was conducted to test the proposed hypotheses. The results of the regression coefficients test are summarized in Table 5.

Table 5. Multiple Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-0.962	0.421		-2.284	0.024
Tax Sanctions (X1)	0.499	0.084	0.401	5.941	0.000
Tax Socialization (X2)	0.539	0.083	0.443	6.510	0.000

Source: processed data (2025)

The analysis produced the following regression equation: Taxpayer Compliance = -0.962 + 0.499(Tax Sanctions) + 0.539(Tax Socialization). This equation indicates that, holding other factors constant, a one-unit increase in Tax Sanctions increases compliance by 0.499 units, and a one-unit increase in Tax Socialization increases compliance by 0.539 units. The negative constant suggests a baseline tendency for low compliance in the absence of these two factors.

4.3.1 Partial Test (t-test)

The results of the partial t-test, detailed in Table 6, support both hypotheses.

Table 6. Partial Test (t-test) Results

Hypothesis	Relationship	t-statistic	Sig.	Conclusion
H1	Tax Sanctions → Compliance	5.941	0.000	Significant (Accepted)
H2	Tax Socialization → Compliance	6.510	0.000	Significant (Accepted)

Source: processed data (2025)

Effect of Tax Sanctions (H1): The t-statistic for Tax Sanctions is 5.941 with a significance value of 0.000 ($p < 0.05$). This leads to the acceptance of H1, confirming that tax sanctions have a positive and significant effect on motor vehicle taxpayer compliance.

Effect of Tax Socialization (H2): The t-statistic for Tax Socialization is 6.510 with a significance value of 0.000 ($p < 0.05$). Therefore, H2 is also accepted, demonstrating that tax socialization positively and significantly influences compliance.

4.3.2 Simultaneous Test (F-test) and Coefficient of Determination

The simultaneous F-test result is presented in Table 7. The calculated F-value is 133.984 with a significance of 0.000 ($p < 0.05$). This leads to the acceptance of H3, indicating that Tax Sanctions and Tax Socialization together have a significant joint effect on Taxpayer Compliance.

Table 7. Simultaneous Test (F-test) Results (ANOVA)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	424.871	2	212.436	133.984	0.000
Residual	154.129	97	1.589		
Total	579.000	99			

Source: processed data (2025)

The model's explanatory power is shown in Table 8. The R-Square value is 0.734, meaning that 73.4% of the variation in Taxpayer Compliance can be explained by the combined effect of Tax Sanctions and Tax Socialization. The remaining 26.6% is influenced by other factors not included in this model.

Table 8. Coefficient of Determination (Model Summary)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.857	0.734	0.729	1.260

Source: processed data (2025)

4.4 Discussion

4.4.1 The effect of tax sanctions on the compliance of motor vehicle taxpayers in SAMSAT in Yogyakarta city

The application of tax sanctions has a crucial role to support individuals to comply with their tax payment obligations. In the provisions of the tax law, it is explained that every individual who is negligent, not, or underpays his taxes will be subject to sanctions in the form of an increase of 75% of the amount of unpaid taxes, other fines, and interest, and for intentional violations, criminal sanctions in the form of fines and penalties can be imposed. The enforcement of these sanctions aims to create a deterrent effect while fostering awareness so that taxpayers are more disciplined in fulfilling their obligations. This is strengthened by the provisions in Law No. 19 of 1997 which was updated through Law No. 19 of 2000 on tax collection by Compulsory Letter, where the fiscal authority (Sumarsan, 2022) fiscus) has the authority to take coercive legal action against negligent taxpayers through a letter of reprimand or a forced letter. The application of tax sanctions is not only administrative, but also an efficient juridical instrument to encourage the individual level to comply and strengthen the state's supervisory function over the implementation of fiscal obligations (Compliments & Nasihuddin, 2020).

In this study, the hypothesis H1 was accepted, where tax sanctions were obtained as a result of t calculation of 5.941 with a significance of 0.000 or below 0.05 showing that tax sanctions have a positive and significant effect on tax compliance. The following matters indicate that the stricter and more consistent the application of sanctions, the higher the level of compliance in fulfilling fiscal obligations.

This is in line with several studies (Caroline et al., 2023) showing that compliance from taxpayers is influenced by the tax sanctions made. The imposition of clear sanctions is considered to be able to foster awareness and a sense of responsibility in fulfilling tax obligations. Furthermore, there is also a study showing that sanctions from taxes can increase the level of compliance of taxpayers of KPP Pratama Badung Utara. This means that when the sanction regulations are carried out fairly and without exceptions, individuals are also more responsible when carrying out their obligations. And several such studies support the results of this study (Syfira, 2021), Rismauli et al., (2023), Sandra & Chandra, (2021)

4.4.2 The Effect of Tax Socialization on Motor Vehicle Taxpayer Compliance at SAMSAT in Yogyakarta City

Tax socialization is a strategic effort made by the government to foster awareness and increase individual compliance in terms of carrying out their fiscal obligations. With socialization, taxpayers gain a clearer understanding of regulations, procedures, and tax benefits for the development of the country. Socialization is carried out continuously through print, electronic, and face-to-face media, proven to be able to improve taxpayers' perceptions and attitudes towards tax authorities. A good understanding of tax rights and obligations makes taxpayers more confident in order to report and pay taxes independently, minimizing the occurrence of errors and administrative violations. The success of socialization is also determined by the ability of tax officers to convey information clearly, a communicative attitude, and transparency in providing public services. The more intense and effective the implementation of socialization carried out by tax agencies, the higher the level of compliance of individuals in fulfilling fiscal obligations in accordance with applicable regulations (Düsseldorf & Pledge, 2023) (Azary et al., 2022), (Nuryati, 2022).

In addition to H1 received, for H2 was also accepted where tax socialization, a t-value was obtained calculated as many as 6,510 with a significance level of 0.000 or below 0.05. The following findings found that tax socialization also has a positive and significant impact on taxpayer compliance. This means that the more often and effectively socialization activities are carried out by the tax authorities, the greater the public's awareness and willingness to comply with tax rules.

This is in line with the study of showing compliance from MSME taxpayers influenced by tax socialization. The research explains that when socialization activities are carried out actively and communicatively, taxpayers' understanding of tax provisions becomes better so as to encourage compliance in reporting and paying taxes on time. And there is also a study of also producing the same, namely socialization in taxes affects their compliance. The better the delivery of information and education about tax regulations, the greater the awareness of individuals to carry out their obligations voluntarily without having to wait for law enforcement action. And several studies from and that support this study (Rah & Squirrelly, 2022), (Nelly & Wangdra, 2024), (Suharti & Hidayatulloh, 2022), (Zaikin et al., 2022).

4.4.3 The Effect of Tax Sanctions & Socialization on Motor Vehicle Taxpayers' Compliance in SAMSAT in Yogyakarta City

In addition to H1 and H2, H3 is also accepted where the F value is calculated as 133,984, and the significance number is 0.000 or below 0.05. These results provide evidence that sanctions in taxes and socialization in the field of taxation as a variable are

free to have an impact jointly or simultaneously on the compliance of taxpayers as a binding variable. This finding indicates that if the implementation of sanctions is carried out strictly and accompanied by effective socialization activities, the level of awareness and compliance of taxpayers in fulfilling their tax obligations will increase simultaneously. This condition illustrates that the strategy to improve tax compliance cannot depend on one factor alone, but must involve a combination of aspects of law enforcement and education to the public. Collaboration between proportionate sanctions and communicative socialization can be an important basis for strengthening a tax administration system that is fair and oriented towards increasing voluntary compliance.

5. Conclusion

This study confirms that both tax sanctions and tax socialization have a significant positive influence on the compliance of motor vehicle taxpayers at the Yogyakarta City SAMSAT, both partially and simultaneously. The findings directly address the research objectives by demonstrating that effective enforcement and proactive education are not mutually exclusive but are complementary pillars of a successful compliance strategy.

Partial analysis reveals that the consistent and credible application of sanctions strengthens taxpayer discipline by raising the perceived cost of non-compliance. Concurrently, sustained, transparent, and communicative socialization efforts effectively build taxpayer awareness, understanding, and voluntary cooperation by clarifying rights and obligations.

The simultaneous significance of both variables underscores that optimizing tax compliance requires an integrated policy approach. Relying solely on punitive measures or educational campaigns is insufficient. Therefore, the most effective strategy for regional authorities involves synergizing fair and firm law enforcement with continuous and accessible taxpayer education. This balanced approach fosters a tax ecosystem characterized by heightened voluntary compliance, greater fiscal efficiency, and enhanced public trust in the administration system, ultimately supporting sustainable regional revenue.

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