

# Assessing the Effects of Knowledge, Taxpayer Awareness, Tax Amnesty, and Socialization on Motor Vehicle Tax Compliance

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## ABSTRAK

Tax compliance is defined as the extent of adherence exhibited by an individual or entity in paying taxes in accordance with applicable laws. This study aims to investigate the effects of knowledge, taxpayer awareness, tax amnesty programs (referred to as tax bleaching programs), and outreach efforts on the level of motor vehicle taxpayer compliance in Badung Regency. The theoretical frameworks of attribution theory and planned behavior theory underpin this research. Conducted at the Badung Regency SAMSAT Office, the study sampled 100 respondents using the accidental sampling method, derived via the Slovin formula. Data collection was performed through the distribution of questionnaires, followed by analysis using multiple linear regression. The findings indicate that taxpayer knowledge, tax amnesty programs, taxpayer awareness, and tax socialization significantly influence the level of compliance with motor vehicle tax (PKB) obligations.

Kata Kunci: Compliance; Taxpayer Awareness; Knowledge; Tax bleaching and Socialization

*Pengetahuan, Kesadaran Wajib Pajak, Pemutihan Pajak, dan Sosialisasi Pada Kepatuhan Wajib Pajak Kendaraan Bermotor*

## ABSTRACT

Kepatuhan perpajakan adalah tingkat ketaatan yang ditunjukkan oleh individu atau entitas dalam membayar pajak sesuai dengan hukum yang berlaku. Studi ini dimaksudkan untuk menggali dampak pengetahuan, kesadaran pajak, program pemutihan pajak, dan upaya sosialisasi terhadap tingkat kepatuhan wajib pajak kendaraan bermotor di Kabupaten Badung, dengan menggunakan teori atribusi dan theory planned behavior sebagai landasan teoretis. Studi ini dilakukan di Kantor SAMSAT Kabupaten Badung, dengan sampel sebanyak 100 responden menggunakan metode accidental sampling berdasarkan rumus Slovin. Data dikumpulkan melalui penyebaran kuesioner, dan kemudian dilakukan analisis dengan menggunakan regresi linier berganda. pengetahuan wajib pajak, program pemutihan pajak, kesadaran wajib pajak, dan sosialisasi pajak memengaruhi tingkat kepatuhan wajib pajak pada kewajiban pajak kendaraan bermotor (PKB).

Keywords: Kepatuhan; Kesadaran Wajib Pajak; Pengetahuan; Pemutihan Pajak dan Sosialisasi

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## INTRODUCTION

According to Law No. 28 of 2009, regional taxes are defined as payment obligations to a region without receiving direct compensation. A significant contributor to Regional Original Income (PAD) is the Motor Vehicle Tax (PKB). Motor Vehicle Tax (PKB) is a tax obligation that must be fulfilled by individuals who own motor vehicles. Over time, motorized vehicles have become essential for supporting daily activities and meeting mobility needs. The increasing necessity for motorized vehicles encourages people to acquire them, thus boosting the number of motorized vehicles in circulation (Wijayanti & Sukartha, 2018). Data on the number of motorized vehicles in districts/cities in Bali Province from 2018 to 2022 is presented in Table 1 below.

**Table 1 Number of Motorized Vehicles in Regencies/Cities of Bali Province from 2018 to 2022 (In Thousands of Units)**

Regency	Year								
	2018	2019	%Δ	2020	%Δ	2021	%Δ	2022	%Δ
Denpasar	1,353,577	1,420,997	4	1,450,730	2	1,470,570	1	1,466,637	0
Badung	844,680	897,286	6	919,698	2	934,120	1	982,663	5
Gianyar	432,012	457,482	5	470,076	2	477,128	1	520,281	9
Buleleng	426,958	453,709	6	465,076	2	474,431	2	496,621	4
Tabanan	404,804	427,386	5	436,428	2	443,154	1	469,977	6
Jembrana	200,932	214,574	6	217,766	1	222,532	2	265,110	19
Karangasem	190,108	212,474	11	211,821	0	216,568	2	232,658	7
Klungkung	128,680	142,064	10	141,160	0	143,598	1	184,773	28
Bangli	114,413	126,624	10	125,940	0	128,690	1	137,644	6

Source: Central Statistics Agency (BPS), 2023

Referring to data on the number of motorized vehicles across all regencies and cities in Bali Province, Table 1 illustrates that the number of motorized vehicles in Badung Regency has increased from 2018 to 2022. Badung Regency ranks second, after Denpasar, in terms of the volume of motorized vehicles. However, this growth does not align with the targets and actual PKB (Motor Vehicle Tax) revenue in Badung Regency. Data on the targets and actual realization of PKB revenue in Badung Regency from 2018 to 2022 are detailed in Table 2.

Reviewing the data presented in Table 2, it is evident that the tax revenue from the Motor Vehicle Tax (PKB) in Badung Regency from 2018 to 2022 has not met the established targets. This discrepancy indicates a low level of PKB compliance within the region. The findings have prompted researchers to delve deeper into the factors affecting compliance levels in the area. The primary objective of this study is to identify elements that potentially influence compliance behavior concerning motor vehicle tax obligations and to devise strategies to enhance tax compliance in Badung District.

**Table 2 Target and Realization of Motor Vehicle Tax Revenue in Badung Regency (In Billions of Rupiah)**

Year	Target (Rp)	Realized Revenue (Rp)	Percentage of Revenue Realization (%)	Unrealized Percentage (%)	Information
2018	48,360	37,769	78.10	21.90	Not Yet Achieved
2019	62,161	55,029	88.53	11.47	Not Yet Achieved
2020	109,041	99,218	90.99	9.01	Not Yet Achieved
2021	78,130	70,770	90.58	9.42	Not Yet Achieved
2022	60,231	21,890	36.34	63.66	Not Yet Achieved

*Source: UPTD PPRD Provincial Regional Revenue Agency in Badung Regency in 2023*

Tax compliance is defined as the extent to which taxpayers adhere to their tax responsibilities as mandated by applicable laws. This encompasses the appropriate level of adherence to and fulfillment of tax obligations as regulated (Karlina & Ethika, 2020). The factors influencing taxpayer compliance are varied and include tax knowledge, taxpayer awareness, tax amnesty (also known as tax bleaching), and tax socialization.

Focusing first on tax knowledge, which encompasses information concerning current tax procedures and regulations (Karlina & Ethika, 2020), it is evident that a thorough understanding of tax obligations, particularly those related to motor vehicle taxes, is crucial. Individuals responsible for these taxes must have sufficient knowledge to enhance their comprehension of tax responsibilities, thereby potentially increasing compliance levels. Conversely, a lack of tax knowledge can create difficulties for taxpayers in understanding the purpose and procedures involved in tax payments. Thus, possessing substantial tax knowledge is fundamental to enhancing taxpayer compliance.

Building on the importance of knowledge, taxpayer awareness also plays a critical role. This aspect reflects an individual's commitment to financial responsibility through independent calculation and reporting of taxes. Awareness is realized when a taxpayer understands the function and role of taxes without external encouragement (Ilhamsyah et al., 2016). The degree to which a taxpayer fulfills tax responsibilities in accordance with current regulations can measure this awareness.

Moreover, tax relief initiatives such as the tax amnesty policy, commonly referred to as tax bleaching, are designed to facilitate the repayment of tax obligations by eliminating penalties and interest. This government initiative aims to motivate taxpayers who have missed payment deadlines to settle their obligations promptly (Agustiara & Jati, 2020). By providing relief through exemptions from penalties and interest on Motor Vehicle Tax (PKB), the policy not only alleviates the fiscal burden on taxpayers but also promotes improved compliance and adherence to tax regulations.

Finally, tax socialization efforts aim to impart understanding, information, and guidance to the public, particularly taxpayers, about all aspects of taxation and related laws and regulations (Ardiyanti & Supadmi, 2020). The effectiveness of these tax outreach programs is crucial as it ensures taxpayers receive optimal information and understanding of the role, utility, and benefits of taxes. As a result, it is anticipated that enhanced knowledge from these programs will lead to increased taxpayer compliance in fulfilling tax obligations.

According to studies by Agustiarra & Jati (2020), an understanding of the tax structure, awareness of personal responsibility for tax obligations, and implementation of tax amnesty policies (referred to as tax bleaching) all contribute positively to the level of compliance in paying Motor Vehicle Tax (PKB). Nevertheless, research by Wardani & Rumiyyatun (2017) displays varying results indicating that the level of knowledge has no influence on the level of PKB taxpayer compliance. Further, (Ardiyanti & Maryono, 2023) found that taxpayer awareness does not have a positive influence on the level of compliance in paying PKB. Contrasting these findings, (Melati et al., 2021) show that tax amnesty does not affect motor vehicle tax compliance. Additionally, research by Ardiyanti & Supadmi (2020) demonstrates that efforts to integrate knowledge about taxes into society have produced a beneficial effect in strengthening taxpayer compliance with their obligations regarding vehicle taxes. However, studies by Amri & Syahfitri (2020) show that introducing the concept of taxation to vehicle owners has not succeeded in increasing their level of compliance in paying taxes. Given these mixed results, further studies are needed.

The problem formulated in this study is whether knowledge about taxes, taxpayer awareness of tax payment obligations, tax amnesty programs, and outreach efforts have an impact on the level of motor vehicle taxpayer compliance in Badung Regency.

In the context of this study, attribution theory is relevant as it posits that taxpayer compliance is influenced by both internal and external factors. Internal factors include behaviors that arise from individual characteristics, such as personal traits, character, awareness, and expertise, while external factors refer to influences outside the individual, such as societal consequences imposed by others (Karlina & Ethika, 2020). In this research, the internal factors comprise knowledge about taxes and individual awareness as taxpayers, whereas the external factors include tax amnesty (previously referred to as tax bleaching) policies and socialization efforts regarding taxation.

Furthermore, this study is augmented by the Theory of Planned Behavior, which suggests that taxpayer compliance results from three principal components: behavioral beliefs, normative beliefs, and control beliefs. Behavioral beliefs concern perceptions about the outcomes of specific behaviors, which form attitudes towards these outcomes. In this context, awareness of tax obligations represents a behavioral belief factor. Normative beliefs are based on societal expectations that can motivate individuals to act in certain ways. Here, tax knowledge and tax socialization are considered normative belief factors. Control beliefs relate to factors that individuals perceive as facilitating or hindering their actions; in this study, tax amnesty policies are identified as a control belief factor. By integrating these two theoretical frameworks, the study provides a

comprehensive analysis of factors influencing compliance among motor vehicle taxpayers, underscoring the multifaceted nature of tax compliance.

Attribution theory posits that knowledge about taxes is an internal aspect originating from the individual responsible for the tax. This understanding can simplify the process for taxpayers in fulfilling their obligations. According to the theory of planned behavior, understanding tax is categorized as a normative belief aspect, which motivates or influences taxpayers' decisions to comply with tax obligations. This notion is supported by studies conducted by Agustiara & Jati (2020), Amri & Syahfitri (2020), Ardiyanti & Supadmi (2020), Barokah et al. (2023), Ferry & Sri (2020), Karlina & Ethika (2020), Kotami & Merkusiwati (2021), Kowel et al. (2019), Nurlaeli & Rahmawati (2022), Oladipupo & Obazee (2016), Rachmawati et al. (2023), Shafrizal & Wijayanti (2023), Siregar & Sulistyowati (2020), Wijiyanti et al. (2022), which all indicate that knowledge about taxes has a positive impact on the level of taxpayer compliance. However, a contrasting finding by (Wardani & Rumiyatun, 2017) suggests no correlation between understanding Motor Vehicle Tax (PKB) and the level of motor vehicle taxpayer compliance. From these findings, the following hypothesis emerges:

H<sub>1</sub>: Tax knowledge has a positive effect on motor vehicle taxpayer compliance.

In the context of attribution theory, the awareness that taxpayers possess is considered an internal aspect that impacts taxpayer compliance. This awareness, a personality characteristic controlled by the individual's personality, affects compliance with tax obligations. When integrated with the theory of planned behavior, awareness of tax obligations is classified as a behavioral belief factor, indicating that taxpayer awareness includes individual beliefs about the outcomes of paying taxes. Consequently, the level of taxpayer awareness reflects the individual's confidence in the positive results obtained by fulfilling their tax obligations. Viewing these two theories together, it can be concluded that taxpayer awareness is not only an internal factor influencing compliance but also a part of behavioral beliefs reflecting the individual's intention or sincerity in meeting tax responsibilities. This connection is further supported by findings from studies conducted by Ferry & Sri (2020), Hartanti et al. (2022), Hartini & Yanti (2023), Karlina & Ethika (2020), Kulim et al. (2023), Lestari & Kresnandra (2023), Nurlaeli & Rahmawati (2022), Paramita & Supadmi (2021), Pranata et al. (2022), Rustiana & Merkusiwati (2023), Salindeho & Rusydi (2021), Siregar & Sulistyowati (2020), Widajantie & Anwar (2020), Widiastini & Supadmi (2020), Wijiyanti et al. (2022), Zhalsabilla Dewantari & Andayani (2023), which show that taxpayer awareness positively impacts compliance with motor vehicle taxes. Based on this understanding, the following study hypothesis is proposed:

H<sub>2</sub>: Taxpayer awareness has a positive effect on motor vehicle taxpayer compliance.

Within the framework of attribution theory, tax amnesty, commonly referred to as tax bleaching, is considered an external aspect that can influence individual taxpayer compliance. This external factor relates to influences from outside the individual, where tax relief provides incentives or encouragement for taxpayers to fulfill their tax obligations. The theory of planned behavior also underscores the role of tax relief, classifying it as a control belief factor. In this view, tax relief acts as a supportive or motivational element, encouraging taxpayers to meet their tax

responsibilities. By offering tax relief, the government aims to motivate those who experience delays in tax payments to become more proactive and willing to settle their tax obligations. Both attribution theory and the theory of planned behavior suggest that tax amnesty has an external impact and serves as a motivating factor for taxpayer compliance. The effectiveness of the state's tax amnesty strategy in enhancing taxpayer compliance, especially among those delayed in payments, is supported by studies by Ferry & Sri (2020), Ichlas et al. (2022), Pranata et al. (2022), Rustiana & Merkusiwati (2023), Sasana et al. (2021), Widajantie & Anwar (2020), which report positive effects on taxpayer compliance. From this discussion, the following hypothesis is derived:

H<sub>3</sub>: Tax amnesty has a positive effect on motor vehicle taxpayer compliance.

Referring to attribution theory, tax socialization is viewed as an external factor originating from outside the taxpayer. These external influences include information and efforts from the surrounding environment, including government or institutional endeavors to disseminate tax information. The theory of planned behavior complements this by categorizing the role of tax socialization as a normative belief factor. In this context, tax socialization acts as a motivational or confidence-building factor by imparting tax-related knowledge to taxpayers. Through effective tax socialization, it is anticipated that taxpayers will gain sufficient understanding and knowledge, thereby encouraging them to better fulfill their tax obligations. Integrating attribution theory and the theory of planned behavior reveals that tax socialization not only influences taxpayers externally but also serves as a normative belief factor that motivates and builds trust through the transmission of knowledge. Consequently, through tax outreach, a better understanding is expected to be fostered, increasing taxpayers' enthusiasm to meet their tax responsibilities. Studies by Amri & Syahfitri (2020), Ardiyanti & Supadmi (2020), Dewi & Supadmi (2021), Hartini & Yanti (2023), Putra et al. (2023), Rachmawati et al. (2023), Salindeho & Rusydi (2021), Susanti & Setiawan (2019), Widajantie & Anwar (2020), Widiastini & Supadmi (2020), Wijayanti & Sukartha (2018) Wijiyananti et al. (2022), Zhalsabilla Dewantari & Andayani (2023) have found that socialization regarding taxation positively impacts taxpayer compliance. Based on this understanding, the following hypothesis is proposed:

H<sub>4</sub>: Tax socialization has a positive effect on motor vehicle taxpayer compliance.

## RESEARCH METHODOLOGY

This study was conducted at the SAMSAT Badung Office. The data collection technique employed involved the distribution of questionnaires, which were made available in both Google Form format for online completion and in printout form for direct completion depending on field conditions. Respondents were selected based on specific criteria, and instructions on how to complete the questionnaire were provided by the researcher. The questionnaire utilized a Likert scale, where each item was scored from 1 (one) to 4 (four) to assess respondents' reactions to the investigated variables. The study population comprised all individuals registered as taxpayers and paying Motor Vehicle Tax (PKB) at the Badung Regency SAMSAT Office as of December 31, 2022, totaling 667,455 vehicles. The sample was drawn from this population using the accidental sampling method, where respondents were selected randomly and spontaneously as they were

encountered, thus serving as official data sources. The number of samples was determined using the Slovin formula, which is calculated as follows.

$$n = \frac{N}{1 + N e^2} \dots \dots \dots (1)$$
$$n = \frac{667,455}{1 + 667,445 (0.1)^2}$$
$$n = 99.9 \text{ rounded to } 100$$

Where:

- n = Number of samples
- N = Total population of Taxpayers at the Badung Samsat Office
- E = Error limit (set at 10%)

Thus, the selected sample of 100 taxpayer respondents will reflect the representation of the entire population of motor vehicle taxpayers at the Badung SAMSAT Office.

Knowledge about taxes refers to the comprehensive understanding that individuals responsible for tax payments have regarding the applicable tax system and rules, including their rights and obligations within the system (Wardani & Rumiayatun, 2017). The parameters used to assess tax knowledge include: (1) understanding of tax responsibilities relevant to applicable regulations; (2) understanding the role of taxes in the economic system; (3) knowledge of the tax payment requirements; (4) the ability to carry out Motor Vehicle Tax (PKB) payments at the SAMSAT Badung Office in accordance with applicable regulations, reflecting the taxpayer's understanding and knowledge of various aspects of tax law and PKB payment procedures in the area.

Taxpayer awareness is defined as the intention or will of taxpayers when carrying out their tax responsibilities, reflected in their understanding of the function of taxes and their seriousness in making tax payments (Widiastini & Supadmi, 2020). The parameters used to evaluate taxpayer awareness, as suggested by (Widiastini & Supadmi, 2020), include: (1) awareness of the obligation to pay taxes; (2) public confidence in paying taxes to fund regional needs; (3) understanding that motor vehicle tax is mandated by the government. These indicators reflect the level of awareness and intention of taxpayers to meet their tax responsibilities, encompassing public confidence regarding paying taxes for regional financing and understanding of the regulations governing PKB.

Tax bleaching, or tax amnesty, is the state's effort to motivate individual taxpayers who are delinquent in paying taxes to fulfill their tax obligations. The indicators for measuring tax bleaching, as outlined in the study by Putri & Noor (2020), include: (1) understanding and comprehending the concept of PKB amnesty; (2) understanding the function of the PKB amnesty strategy; (3) awareness of the purpose of the tax amnesty strategy. These indicators gauge the taxpayers' knowledge and understanding regarding the strategies implemented by the government to reduce or exempt motor vehicle taxes.

Tax socialization is an effort to convey information and education to the public about all matters related to tax collection and regulations (Wijayanti & Sukartha, 2018). The parameters used to evaluate tax socialization, as identified by Wijayanti & Sukartha (2018), include: (1) Introduction procedures, which

encompass socialization activities aligned with current tax regulations; (2) Repeated events of socialization, reflecting the necessity for ongoing efforts due to frequent changes in tax regulations; (3) Clarity of socialization, ensuring that all information provided is communicated clearly and accurately to taxpayers. These indicators assess the effectiveness of socialization efforts in imparting knowledge and understanding of current tax regulations to taxpayers.

The analytical approach employed in this study is multiple linear regression analysis, conducted using SPSS software. This method plays a crucial role in determining the direction and impact of independent variables on the dependent variable (Ghozali, 2018). The multiple linear regression model utilized in this research is outlined in the following formula:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e \dots\dots\dots(2)$$

Where:

- Y = Motor vehicle taxpayer compliance
- α = Constant value
- β1 = Regression coefficient of tax knowledge
- β2 = Regression coefficient of taxpayer awareness
- β3 = Regression coefficient of tax bleaching
- β4 = Regression coefficient from tax socialization
- X1 = Tax knowledge
- X2 = Taxpayer Awareness
- X3 = Tax bleaching
- X4 = Socialization of taxation
- e = Standard error

## RESULTS AND DISCUSSION

Multiple linear regression analysis is employed to gain a deeper understanding of the direction and significance of the influence of independent variables on the dependent variable. The results of this analysis are presented in Table 3.

**Table 3 Results of Multiple Linear Analysis**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,486	1,047		2,374	0.020
Tax Knowledge	0.162	0.077	0.194	2,097	0.039
WP Awareness	0.208	0.099	0.218	2,100	0.038
Tax bleaching	0.235	0.080	0.254	2,921	0.004
Tax Socialization	0.213	0.077	0.257	2,757	0.007

Source: Study Data, 2024

A regression equation can be derived from the results of the multiple linear regression analysis, as illustrated in the formula as follows:

$$Y = 2.486 + 0.162 X_1 + 0.208 X_2 + 0.235 X_3 + 0.213 \dots\dots\dots(3)$$

The significance value of each independent variable is less than 0.05, indicating that all independent variables have a positive and significant influence on the dependent variable.



Interpretation of the findings from the multiple linear regression analysis reveals that the tax knowledge variable has a coefficient of 0.162, with a significance of 0.039, which is less than 0.05. These results indicate a significant positive impact between tax knowledge and compliance among motor vehicle taxpayers. This suggests that as taxpayers gain a better understanding of taxes, their compliance in paying Motor Vehicle Tax (PKB) increases. Therefore, enhancing tax knowledge is an effective strategy to improve taxpayer compliance.

The findings of this study align with attribution theory, which posits that tax knowledge is an internal aspect influencing taxpayer compliance in paying PKB. This is also relevant to the Theory of Planned Behavior, which states that tax knowledge is a normative belief that provides motivation and understanding for taxpayers to fulfill their tax responsibilities. Consistent with numerous previous studies by Agustiarra & Jati (2020), Amri & Syahfitri (2020), Ardiyanti & Supadmi (2020), Barokah et al. (2023), Ferry & Sri (2020), Karlina & Ethika (2020), Kotami & Merkusiwati (2021), Kowel et al. (2019), Nurlaeli & Rahmawati (2022), Oladipupo & Obazee (2016), Rachmawati et al. (2023), Shafrizal & Wijayanti (2023), Siregar & Sulistyowati (2020), Wijiyanti et al. (2022), these studies support that tax knowledge significantly enhances taxpayer compliance.

The coefficient for the tax awareness variable is 0.20, with a significance value of 0.038, which is less than 0.05. The results indicate that a higher level of taxpayer awareness positively influences their compliance with Motor Vehicle Tax (PKB) payments. Enhancing tax awareness can significantly improve taxpayer compliance in paying PKB.

Attribution theory supports the findings of this study, explaining that individual taxpayers' awareness originates from their personal characteristics, uninfluenced by external pressures, which in turn affects their fulfillment of tax obligations. Taxpayer awareness is a fundamental aspect that each taxpayer should possess. According to the theory of planned behavior, taxpayer awareness is a behavioral belief that instills confidence in taxpayers that paying taxes is a contribution to governmental efforts used for regional development, thus emphasizing the importance of meeting their tax obligations. This is consistent with previous studies by Ferry & Sri (2020), Hartanti et al. (2022), Hartini & Yanti (2023), Karlina & Ethika (2020), Kulim et al. (2023), Lestari & Kresnandra (2023), Nurlaeli & Rahmawati (2022), Paramita & Supadmi (2021), Pranata et al. (2022), Rustiana & Merkusiwati (2023), Salindeho & Rusydi (2021), Siregar & Sulistyowati (2020), Widajantie & Anwar (2020), Widiastini & Supadmi (2020), Wijiyanti et al. (2022), Zhalsabilla Dewantari & Andayani (2023), which state that taxpayer awareness has a positive impact on motor vehicle taxpayer compliance.

The tax amnesty variable, often referred to as tax bleaching, shows a coefficient of 0.235 with a significance of 0.004, which is below the threshold of 0.05 ( $0.004 < 0.05$ ). These findings indicate that the effectiveness of the tax amnesty strategy positively impacts the level of compliance among motor vehicle owners with their tax obligations. The more frequently the government implements the tax amnesty policy, the greater the compliance level of motor vehicle owners in paying the Motor Vehicle Tax (PKB).

Attribution theory posits that tax relief is an external factor impacting taxpayers in fulfilling their tax responsibilities. In alignment with the theory of

planned behavior, tax bleaching can be viewed as part of a control belief, suggesting that an individual's decisions or actions are influenced by external factors that affect their willingness or motivation to meet their tax obligations. Studies by Ferry & Sri (2020), Ichlas et al. (2022), Pranata et al. (2022), Rustiana & Merkusiwati (2023), Sasana et al. (2021), Widajantie & Anwar (2020) support the assertion that tax amnesty has a positive impact on taxpayer compliance.

The tax socialization variable exhibits a coefficient of 0.235, with a significance value of 0.004, suggesting that tax education efforts positively affect taxpayer compliance in fulfilling their PKB obligations. The more consistently the government conducts tax outreach activities, the higher the compliance level of motor vehicle owners.

This finding is consistent with the principles of attribution theory, which states that external influences, such as the tax socialization process, affect how taxpayers meet their tax obligations. Furthermore, the theory of planned behavior explains that tax socialization can be interpreted as a normative belief, which provides motivation, encouragement, and understanding for taxpayers to fulfill their tax responsibilities. Studies by Amri & Syahfitri (2020), Ardiyanti & Supadmi (2020), Dewi & Supadmi (2021), Hartini & Yanti (2023), Putra et al. (2023), Rachmawati et al. (2023), Salindeho & Rusydi (2021), Susanti & Setiawan (2019), Widajantie & Anwar (2020), Widiastini & Supadmi (2020), Wijayanti & Sukartha (2018) Wijiyanti et al. (2022), Zhalsabilla Dewantari & Andayani (2023) all state that tax socialization has a significant positive impact on taxpayer compliance.

## CONCLUSION

Based on the data analysis conducted, the following conclusions were drawn: (1) An understanding of tax regulations has a positive and significant impact on compliance with motor vehicle tax payments at the Badung Regency SAMSAT office. This indicates that a deeper understanding of taxation correlates with higher compliance levels. (2) Taxpayer awareness positively and significantly influences their compliance level with motor vehicle tax obligations at the Badung Regency SAMSAT Office. This suggests that higher awareness among taxpayers leads to better compliance. (3) Tax amnesty (referred to as tax bleaching) at the Badung Regency SAMSAT has a positive and significant effect on enhancing tax compliance. This shows that participation in the tax amnesty program is associated with increased compliance. (4) Socialization of tax regulations positively and significantly affects compliance with motor vehicle tax payments at the Badung Regency SAMSAT office. This demonstrates that more intensive tax outreach efforts result in increased compliance, as enhanced tax knowledge and information encourage greater awareness and responsibility in meeting tax obligations.

In light of these findings, researchers recommend that the Bali Provincial Government and UPTD PPRD Badung Regency implement a regular tax amnesty program to increase taxpayer compliance. It is also advised that the Badung Regency UPTD government continues to conduct tax outreach regularly, aimed at enhancing taxpayer understanding and information about tax regulations. Additionally, taxpayers should be provided opportunities to increase their knowledge, understanding, and awareness in fulfilling tax responsibilities, whether through direct counseling or via social media platforms.

Future researchers are encouraged to expand this study by exploring additional factors that may influence taxpayer compliance with motor vehicle tax obligations, such as the implications of adopting the e-Samsat system. The implementation of e-Samsat is anticipated to further enhance taxpayer awareness and compliance with tax obligations.

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