

The Effect of Taxpayer Awareness, Tax Socialization, Tax Sanctions and Public Service Accountability on Motor Vehicle Taxpayer Compliance at the Bogor City Samsat

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Abstract

Background - In general, taxpayer compliance is related to tax revenue because if compliance from taxpayers increases, it will indirectly increase the amount of state revenue through the tax sector. This taxpayer compliance has a very important role in tax revenue, when the taxes obtained by the state are not as planned, it will hinder the process of state development.

Purpose - This study aims to determine the influence of Taxpayer Awareness, Tax Socialization, Tax Sanctions and Public Service Accountability on Motor Vehicle Taxpayer Compliance at the Bogor City Samsat Office.

methodology - This research uses quantitative descriptive research methods, with data collection using survey methods with research instruments in the form of questionnaires. Data testing and analysis using multiple linear regression analysis using the SPSS 29 program with a sample of 400 motor vehicle taxpayers at the Bogor city samsat.

Findings - All research instruments are valid and reliable, and the model used is feasible to explain the Motor Vehicle Taxpayer Compliance variable. The study results illustrate that simultaneously Taxpayer Awareness, Tax Socialization, Tax Sanctions and Public Service Accountability affect Motor Vehicle Taxpayer Compliance. but partially only Tax Socialization has no impact on Motor Vehicle Taxpayer Compliance.

Originality - The novelty of this research lies in the research year from 2018-2023 and also a different location from previous research.

Keywords: Taxpayer Awareness, Socialization, Sanctions, Public Service Accountability, Compliance.
