

ANALYSIS OF TAXPAYER COMPLIANCE LEVELS IN THE PAYMENT OF MOTOR VEHICLE TAX (PKB) AT THE SAMSAT OFFICE OF BANTAENG REGENCY

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Abstract

This study aims to analyze the level of taxpayer compliance in paying Motor Vehicle Tax at the Samsat Office of Bantaeng Regency. The research uses a descriptive quantitative and qualitative approach with data collection techniques through documentation, interviews, and observation. Quantitative analysis is carried out by measuring the formal compliance ratio based on the number of taxpayers who pay on time compared to the number of registered taxpayers, while qualitative analysis is conducted through indicators of awareness, compliance with due dates, compliance with regulations, willingness to pay, and views on Samsat services. The results of the study indicate that the level of taxpayer compliance is relatively high, but it shows a tendency to decrease from year to year. The decrease is influenced by the increasing number of registered vehicles that is not matched by an increase in awareness, the economic factors of the community, and delays in payment due to other priority needs. Service innovations such as mobile services and digital convenience contribute positively, but have not fully encouraged optimal compliance. This study confirms that improving compliance requires continuous education strategies, strengthening public services, and consistent supervision.

Keywords: Taxpayer Compliance, Motor Vehicle Tax, Samsat.

1. INTRODUCTION

Motor Vehicle Tax is a tax imposed on the ownership and/or control of motor vehicles. Considering the important role of Motor Vehicle Tax in supporting Regional Original Revenue, every motor vehicle owner, both individuals and the general public, should have the awareness to pay taxes in an orderly and timely manner. One type of regional tax is the Motor Vehicle Tax (PKB), which is a major contributor to Regional Original Revenue (PAD) based on Article 1 paragraphs 12 and 13 of the Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Retributions. According to Rumbewas & Sovita (2024), this compliance is essential to support the smooth implementation of various programs and activities designed by local governments. Taxes are one of the main sources of state and regional revenue that play a strategic role in

supporting sustainable development and the implementation of public services. In the context of local government, taxes are very important fiscal instruments for increasing regional financial capacity and encouraging independence in development financing. The more optimal the regional tax revenue, the greater the ability of local governments to provide infrastructure, improve the quality of public services, and implement development programs oriented toward community welfare. Therefore, regional tax management is not only viewed as an administrative activity but also as an integral part of regional development strategies.

One type of regional tax that contributes significantly to regional revenue is the Motor Vehicle Tax (PKB). This tax is imposed on the ownership and/or control of motor vehicles used within certain jurisdictions. Along with the annual increase in the number of motor vehicles, the potential revenue from this sector also continues to increase. This makes PKB one of the stable and potential sources of regional revenue. In practice, the success of PKB collection is greatly influenced by the level of taxpayer compliance because no matter how large the tax potential is, it will not produce optimal results if the level of public compliance in fulfilling tax obligations remains low. Motor vehicle tax collection must be carried out professionally and transparently in various optimization and business activities to increase its contribution to Regional Original Revenue (PAD). The collection of regional taxes must also be periodic and regular by utilizing available information technology as effectively as possible in the context of regional development, because this is one of the strategic foundations of regional revenue (Ekram et al., 2022).

According to Law Number 16 of 2009, tax is a mandatory payment imposed on every individual or entity by the state and is coercive in nature according to applicable legal provisions. This payment does not provide direct benefits to taxpayers, but is used by the state to finance various needs and services in order to improve the welfare of society as a whole. According to Wardani & Rumiya (2017), the increasing number of motor vehicles each year should be utilized by the Samsat Office to optimize tax collection from vehicle owners. This aims not only to increase the level of motor vehicle taxpayer compliance but also to strengthen Regional Original Revenue (PAD). However, based on available data, there are still taxpayers who are in arrears in paying their vehicle taxes. This condition hinders efforts to maximize regional revenue from the motor vehicle tax sector, which is generally caused by the low level of compliance and awareness among some members of the public in fulfilling their tax obligations. According to Sukarmo & Nurmantu (2024), compliant taxpayers are taxpayers who obey, fulfill, and carry out tax obligations in accordance with prevailing tax laws and regulations.

Taxpayer compliance can be interpreted as the willingness and ability of taxpayers to fulfill all their tax obligations in accordance with applicable regulations. This compliance includes two main aspects, namely formal compliance and material compliance. Formal compliance relates to taxpayers' obedience in fulfilling administrative obligations, such as timely payment and reporting according to procedures. Meanwhile, material compliance

relates to the correctness of the substance of payments, including the amount of tax paid in accordance with applicable regulations. According to Rahayu (2017), taxpayer compliance is influenced by various factors, such as the level of awareness, understanding of tax regulations, the quality of tax officer services, and taxpayers' perceptions of the benefits of taxes themselves. According to Amah & Choirunisa (2022), taxpayer compliance can be observed through several indicators: (1) Awareness of Paying Taxes, (2) Compliance with Due Dates, (3) Compliance with Tax Regulations, (4) Willingness to Pay Taxes, and (5) Perceptions of Samsat Services. According to Cahyani & Budiwitjaksono (2024), paying taxes is an obligation that must be fulfilled by every taxpayer in accordance with the Indonesian Taxation System. The Directorate General of Taxes is responsible for conducting socialization and supervision for the public. However, for most Indonesians, taxpayer compliance remains an obstacle that can disrupt the efficiency of tax collection.

In practice, the increase in the number of motor vehicles does not always go hand in hand with an increase in tax payment compliance. This phenomenon indicates a gap between the available revenue potential and the actual revenue collected by local governments. There are still taxpayers who delay payments, pay after the due date, or even completely neglect their obligations. Various reasons underlie this behavior, ranging from economic limitations, low tax awareness, lack of understanding regarding sanctions, to limited access to payment services. This condition poses a challenge for tax collection agencies in their efforts to improve revenue effectiveness. Bantaeng Regency is one of the regions experiencing growth in the number of motor vehicles from year to year. This growth should become a major opportunity to increase regional revenue through the Motor Vehicle Tax sector. However, empirical data indicate that taxpayer compliance levels in this region fluctuate and in some periods tend to decline. This decline indicates that the increase in the number of vehicles has not been fully accompanied by increased awareness and consistency among the public in fulfilling their tax obligations. This issue requires serious attention because it directly affects the optimization of regional revenue. Awareness is an internal factor that arises from within an individual. A taxpayer is considered to have good self-awareness if they understand, know, feel, and are sensitive to their surroundings, including realizing that they have responsibilities in tax payment and reporting (Hapsari, 2024).

In addition to internal taxpayer factors, the quality of tax officer services also plays an important role in shaping compliance. Fast, friendly, transparent, and easily accessible services will increase public trust in government institutions, thereby encouraging voluntary compliance. On the other hand, procedures considered complicated, lack of information, and limited service innovations can reduce taxpayers' motivation to fulfill their obligations. Therefore, strategies to improve compliance are not sufficient if they rely solely on law enforcement but must also be balanced with improvements in service quality and sustainable tax education. According to Manrejo (2023), tax compliance is very important to ensure that

a country's taxation system operates properly. Taxpayers who comply with tax requirements help the state collect revenue from the tax sector efficiently and effectively, which can then be used to support the development of social and infrastructure programs throughout the country. Furthermore, when taxpayers comply with system requirements, it increases trust in the system and consequently encourages more people to pay taxes. According to Mardiasmo (2019), formal compliance is a condition in which taxpayers fulfill their tax obligations administratively in accordance with applicable laws and regulations. Formal compliance can be measured quantitatively by comparing the number of taxpayers who fulfill tax payment obligations with the number of registered taxpayers.

Several previous studies have demonstrated the importance of service, socialization, and innovation factors in improving taxpayer compliance. Research conducted by Sadewa (2022) showed that the quality of tax officer services has a positive effect on taxpayer compliance. This means that the better the quality of interaction between officers and the public, the higher the likelihood that taxpayers will voluntarily fulfill their obligations. Research by Pratiwi & Heriyanto (2023) also found that effective tax socialization can increase public understanding and awareness regarding the importance of paying taxes. Meanwhile, Muliana et al. (2025) emphasized that the digitalization of tax services can expand access, simplify the payment process, and improve administrative efficiency.

Although various studies have examined factors affecting taxpayer compliance, specific studies regarding the level of motor vehicle taxpayer compliance in Bantaeng Regency are still limited. In fact, the social, economic, and cultural characteristics of communities in each region may influence compliance patterns differently. Therefore, this study is important to provide an empirical overview of taxpayer compliance conditions in Bantaeng Regency while identifying the factors that influence them. Thus, the results of this study can serve as a basis for evaluation for the Samsat Office and local government in formulating more effective policy strategies.

Based on the description above, this study aims to analyze the level of taxpayer compliance in paying Motor Vehicle Tax at the Samsat Office of Bantaeng Regency. This research is expected not only to contribute academically to the development of regional taxation studies but also to provide practical input for related institutions in improving service quality and optimizing regional tax revenue sustainably.

2. RESEARCH METHOD

This study uses a descriptive approach with a qualitative method supported by quantitative analysis to obtain a comprehensive overview of the level of taxpayer compliance in paying Motor Vehicle Tax at the Samsat Office of Bantaeng Regency. The descriptive approach was chosen because this study aims to explain phenomena systematically, factually, and accurately based on actual conditions in the field. Meanwhile, the qualitative approach is used to explore in depth the factors influencing taxpayer compliance, both from

the internal side of taxpayers and from the service aspect provided by tax officers. Quantitative analysis is used to measure the level of formal compliance through numerical data obtained from related institutions.

The data sources in this study consist of primary data and secondary data. Primary data were obtained through direct interviews with tax officers and motor vehicle taxpayers to understand their experiences, perceptions, obstacles, and level of awareness regarding tax obligations. These interviews became an important instrument in obtaining information that could not be acquired solely through documentation data. Meanwhile, secondary data were obtained from official documents of the Samsat Office of Bantaeng Regency, such as data on the number of registered taxpayers, motor vehicle tax payment realizations, annual reports, and other administrative documents relevant to the focus of the study.

Data collection techniques were carried out through interviews and documentation. Interviews were conducted in both structured and semi-structured forms so that the information obtained remained focused on the research objectives while still allowing respondents to explain their views more broadly. Documentation was used to obtain quantitative data that served as the basis for calculating the formal compliance level of taxpayers.

Quantitative analysis was conducted by calculating the formal compliance ratio based on the comparison between the number of taxpayers who made payments and the number of registered taxpayers. The results of this calculation were used to observe compliance trends from year to year and identify patterns of change that occurred. According to Sugiyono (2023), analyzing data means processing and organizing data obtained from interviews, field notes, and various other sources in a structured manner so that the information is easy to understand and the findings can be communicated to others. The data analysis method used in this study is descriptive qualitative analysis with a thematic analysis approach. This technique was chosen because of its ability to identify, analyze, and report patterns (themes) within the data.

3. RESULTS AND DISCUSSION

The results of the study indicate that the level of taxpayer compliance in paying Motor Vehicle Tax at the Samsat Office of Bantaeng Regency has experienced significant dynamics from year to year. Quantitatively, the level of formal compliance was measured through the ratio between the number of taxpayers who made payments and the number of registered taxpayers. Based on the data obtained, at the beginning of the research period the level of compliance was categorized as high, but in the following years it gradually declined. This decline indicates that the growth in the number of motor vehicles as tax objects has not always been accompanied by increased public awareness and compliance in fulfilling tax obligations.

This phenomenon confirms that large tax revenue potential cannot necessarily be realized optimally if the level of public compliance remains low. In other words, the success of tax collection is determined not only by the number of taxable objects but also by taxpayer behavior in fulfilling obligations. The decline in compliance serves as an indicator that there are structural and behavioral obstacles that need to be identified and addressed systematically. From the internal perspective, interview results revealed that economic conditions are one of the dominant factors affecting delays in tax payments. Some respondents stated that when household needs increase, vehicle tax payments are often placed as a secondary priority. This indicates that decisions to pay taxes are not always based on legal awareness but are also influenced by taxpayers' financial capacity. In difficult economic situations, tax obligations tend to be postponed until conditions are considered more favorable.

In addition to economic factors, the level of understanding regarding tax obligations also affects taxpayer behavior. Several respondents admitted that they lacked understanding of the administrative consequences of delayed payments, including the amount of fines and possible legal implications. This low level of understanding reflects that tax awareness has not yet been fully internalized within public behavior. Although taxpayers are aware that paying taxes is an obligation, this understanding has not always been translated into consistent action. From the external perspective, the quality of tax officer services plays an important role in encouraging compliance. Based on interview results, the majority of respondents considered the services at the Samsat Office of Bantaeng Regency to be quite good. The service process was considered relatively fast, officers were friendly, and administrative procedures were not overly complicated. These conditions provide a positive experience for taxpayers and have the potential to increase trust in government institutions. According to Supriatiningsih et al. (2023), tax revenue has not yet been maximized by the state. One obstacle is the complicated administrative system, which discourages taxpayers from paying taxes. The lack of tax socialization conducted by tax officers causes insufficient understanding of tax regulations, resulting in decreased taxpayer awareness. Suboptimal public services are also one of the causes of low taxpayer compliance.

However, good service quality has not been fully balanced with the effectiveness of socialization. Some respondents stated that they were not fully aware of the available service innovations, such as digital payments, mobile services, and other technology-based facilities. This lack of information causes some people to remain dependent on conventional payment methods. In fact, these service innovations were designed to facilitate access and improve taxpayer convenience in fulfilling obligations. This condition indicates that the existence of innovation alone is insufficient to improve compliance. The implementation of innovation requires a structured socialization strategy so that the public understands its benefits and how to use it. Without adequate educational support, service innovations risk becoming

underutilized facilities. In this context, public communication becomes an important part of the success of tax service reform.

The findings of this study are in line with taxpayer compliance theory, which emphasizes that compliance is influenced not only by legal obligations but also by perceptions of service convenience, level of understanding, and individual awareness. From the perspective of tax administration, quality services can increase public trust in government institutions, thereby encouraging voluntary compliance. Conversely, if services are perceived as complicated or information is poorly communicated, the tendency to delay or avoid tax payments will increase. According to Solihat et al. (2024), improving taxpayer compliance requires taxpayers' understanding of the role of taxes as state funding. The implementation of tax sanctions is also one aspect that can influence taxpayer compliance in fulfilling tax obligations. The results of this study also strengthen previous findings by Sadewa (2022), which stated that the quality of tax officer services has a positive influence on taxpayer compliance. When taxpayers feel appreciated and well served, they tend to develop positive perceptions of the taxation system. These perceptions eventually shape more sustainable compliant behavior.

Research by Pratiwi & Heriyanto (2023) also showed that intensive tax socialization can improve public awareness and compliance. In the context of Bantaeng Regency, this is highly relevant considering that most taxpayers still require continuous education regarding the benefits of taxes, payment procedures, and penalties for late payments. Effective socialization not only provides information but also builds collective understanding regarding the importance of tax contributions to regional development. However, according to Shifa & Kumala (2024), taxpayers must also possess awareness so that they can feel the benefits of taxes both for personal welfare and national development. Furthermore, service quality is another factor that can influence taxpayer compliance. Good service quality that meets service standards will affect taxpayer compliance. Another factor influencing taxpayer compliance is the implementation of tax sanctions. Tax sanctions can be imposed on non-compliant taxpayers in fulfilling their tax obligations, thereby increasing taxpayer compliance.

In addition, research by Muliana et al. (2025) emphasized that digital service innovations can expand public access to tax payments. In this study, digital innovations were actually available, but their utilization level was still not optimal. This indicates that digital transformation must be accompanied by increased public technological literacy so that the benefits of innovation can be widely experienced. Qualitatively, indicators of taxpayer awareness showed that the majority of respondents understood that motor vehicle tax is an obligation that must be fulfilled. They were also aware that taxes play an important role in supporting regional development. However, this understanding has not always been realized

in actual behavior in the form of timely payments. This phenomenon illustrates a gap between normative awareness and actual behavior.

Indicators of compliance with due dates showed fairly diverse behavioral variations. Some taxpayers attempted to pay before the due date, while others tended to delay payments until close to the deadline or even beyond it. Forgetfulness, busyness, and financial limitations were the main reasons. This indicates the need for a more effective reminder system, for example through text messages, digital applications, or vehicle data-based notifications. From the indicator of compliance with regulations, most taxpayers considered the tax payment rules to be sufficiently clear. However, there was still a perception that late payment sanctions had not created a strong deterrent effect. Inconsistency in enforcing sanctions can reduce payment discipline. Therefore, consistency in law enforcement is one of the important factors in maintaining compliance.

Overall, the results of this study indicate that the level of taxpayer compliance in Bantaeng Regency is influenced by the complex interaction between economic factors, awareness, service quality, effectiveness of socialization, and technological innovation. The decline in compliance from year to year is not merely an issue of individual taxpayers but also reflects challenges within the regional tax service system.

Therefore, efforts to improve taxpayer compliance must be carried out comprehensively through a collaborative approach between local governments and the community. Tax education needs to be strengthened, services must continue to improve, digital innovations must be optimized, and implemented policies need to be responsive to community conditions. When all these elements work synergistically, the level of taxpayer compliance has the potential to increase and ultimately provide a significant contribution to optimizing regional revenue.

4. CONCLUSION

Based on the findings, taxpayer compliance in paying Motor Vehicle Tax at the Samsat Office of Bantaeng Regency shows a declining trend despite the increasing number of registered taxpayers. This indicates that the growth of tax objects has not been followed by consistent taxpayer awareness and fulfillment of tax obligations. Compliance is influenced by economic conditions, tax awareness, service quality, socialization effectiveness, and the use of technology-based service innovations. Therefore, improving taxpayer compliance requires an integrated strategy through continuous tax education, wider public socialization, improved service quality, stronger digital payment systems, and the development of technology-based reminder mechanisms to encourage timely tax payments. Future research is recommended to examine additional variables affecting taxpayer compliance to provide a broader understanding of strategies for increasing regional revenue from the Motor Vehicle Tax sector.

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