



**THE EFFECT OF TAXATION, SOCIALIZATION, AND TAXPAYER
AWARENESS ON COMPLIANCE IN PAYING TWO-WHEEL MOTOR
VEHICLE TAX (Study on Taxpayers at the SAMSAT Office of Bone Bolango
Regency)**

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Abstract

This study aims to analyze the effect of tax socialization and taxpayer awareness on compliance in paying two-wheeled motor vehicle tax at the SAMSAT Office of Bone Bolango Regency. The background of this research is based on the relatively low level of taxpayer compliance, which is indicated by the existence of motor vehicle tax arrears each year. This study employed a quantitative approach using a survey method by distributing questionnaires to two-wheeled motor vehicle taxpayers registered at the SAMSAT Office of Bone Bolango Regency. The data analysis technique used in this research was multiple linear regression analysis with the assistance of statistical software. The results show that partially tax socialization does not have a significant effect on taxpayer compliance in paying two-wheeled motor vehicle tax. Meanwhile, taxpayer awareness has a positive and significant effect on taxpayer compliance. Simultaneously, tax socialization and taxpayer awareness influence taxpayer compliance in paying two-wheeled motor vehicle tax. The results of this study are expected to serve as an evaluation material for the local government and the SAMSAT Office in improving the effectiveness of tax socialization and increasing public awareness in fulfilling tax obligations.

Keywords: Tax Socialization, Taxpayer Awareness, Taxpayer Compliance, Motor Vehicle Tax



INTRODUCTION

Motor vehicle tax is a crucial source of Regional Original Income (PAD) for provincial and district/city governments, contributing to infrastructure development, public services, and public welfare. Motor vehicle tax is one of the largest sources of revenue. Therefore, it is necessary to increase revenue from the Motor Vehicle Tax sector by optimizing revenue from the Motor Vehicle Tax (PKB) through various efforts, one of which is improving taxpayer compliance in paying their taxes (Komang et al., 2023).

According to Law No. 6 of 2023, the third amendment to Law No. 6 of 1983 concerning General Provisions and Tax Procedures, it states that Tax is a mandatory contribution to the state owed by individuals or bodies which is of a coercive nature based on the Law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people (Pajak, 2023).

Based on the collection agency, taxes are divided into central and regional taxes. Central taxes are taxes administered directly by the central government through institutions such as the Directorate General of Taxes (DGT) (Meliana Anggraini, 2025). Regional taxes themselves are contributions that must be paid by individuals and entities to the regional government without receiving any direct compensation and are used for the benefit of their respective regions (Sindia, 2022).

The increase in the number of two-wheeled motorcycle ownership not only reflects the public's need for practical transportation, but also has consequences for the administration and regional tax obligations. With the increasing number of two-wheeled motor vehicles, two-wheeled motorcycles are no longer a luxury item for the public. Therefore, with the increasing number of two-wheeled motor vehicles owned by the public, more people will become two-wheeled motor vehicle taxpayers registered in the One-Stop Integrated Administration System (SAMSAT) in their respective regions. This can have a positive impact on local governments, because with the increasing number of two-wheeled motor vehicle taxpayers, the taxes collected will also be greater.

The number of two-wheeled motor vehicle taxpayers registered with the Bone Bolango Regency SAMSAT in 2022 was 24,601 taxpayers. In 2023, the number of taxpayers increased to 24,603 taxpayers. In 2024, the number of taxpayers increased to 24,750 taxpayers, and in 2025, the number of taxpayers increased to 21,373 taxpayers.



Tax revenue is influenced by the level of taxpayer compliance. Tax compliance is crucial because if a taxpayer fails to fulfill their obligations, they could be found guilty and evade payment (Husa et al., 2024).

One type of regional tax is the two-wheeled motor vehicle tax (PKB), which is owed by taxpayers who own and own their own vehicle and are registered at the nearest Samsat (State Vehicle Tax Office). The table above shows that the number of two-wheeled motor vehicles in Bone Bolango Regency from 2022 to 2025 is 95,327 taxpayers, with 4,730 taxpayers seeking a fine waiver from 2022-2025. Based on this data, taxpayer compliance in Bone Bolango Regency is not optimal despite the existence of a two-wheeled motor vehicle fine waiver program.

Tax compliance is actually a crucial aspect of state tax revenue. If the state fails to meet its tax collection targets, it can indirectly impact and hinder the country's development. Another issue related to taxpayers is the large number of taxpayers who are unaware of how their tax payments are allocated. Tax compliance is a crucial aspect of state revenue, as failing to achieve tax revenue targets can hinder the government's ability to finance national development. Tax revenue that falls short of targets will disrupt the financing of critical sectors such as infrastructure, education, health, and other public services (Muthmainah & Sofianty, 2024).

Taxpayer compliance is crucial for tax collectors in implementing taxation, which is a source of revenue used for national development and the economy, contributing to the advancement of the nation. This makes taxpayer compliance crucial for achieving the targets set by an institution.

Taxpayer compliance can be improved with the introduction of a two-wheeled motor vehicle tax amnesty. The two-wheeled motor vehicle tax amnesty is the government's response to urging taxpayers who have long outstanding vehicle tax obligations to pay their vehicle taxes by waiving fines for late payments within the specified timeframe. The amnesty is seen as an opportunity for citizens to pay off their two-wheeled motor vehicle tax arrears without paying fines (Program et al., 2020).

The differences in research results regarding the influence of tax socialization and taxpayer awareness on compliance in paying two-wheeled motor vehicle taxes indicate an interesting gap that deserves further study. This study attempts to provide a novel contribution by re-examining the influence of these two variables on the compliance of two-wheeled motor vehicle taxpayers at the Bone Bolango Regency SAMSAT office, which has social, cultural characteristics, and compliance patterns that may differ from other regions. Thus,



the purpose of this study is to determine the influence of tax socialization and taxpayer awareness on compliance in paying two-wheeled motor vehicle taxes, both partially and simultaneously (Wajib et al., 2025).

The implementation of tax outreach in the regions needs to be tailored to the characteristics and conditions of the local community. According to Bone Bolango SAMSAT employees, tax outreach activities are more focused on rural areas by directly visiting each village or village office. The selection of rural areas as the primary target for outreach is based on the consideration that some rural communities still have limited access to and use of social media (digital media) as a source of tax information. Therefore, a direct outreach approach is considered more effective in reaching rural communities, ensuring a well-understood and equitable distribution of tax information.

According to the explanation of the Samsat employee, the material delivered by the Bone Bolango SAMSAT officer in the socialization activity at the village level was comprehensively designed to increase taxpayer understanding and awareness. The material includes the basics of regional taxation, taxpayer rights and obligations, mechanisms and procedures for paying two-wheeled motor vehicle tax, sanctions and consequences for non-compliance, tax incentive and relief policies, and tax benefits for regional development. In addition, the socialization was also directed at educating taxpayer awareness and compliance so that the public understands that paying taxes is not only an administrative obligation, but also a form of legal responsibility and a real contribution to supporting regional development. This direct delivery of material is expected to be able to form a deeper understanding and encourage voluntary taxpayer compliance behavior, information from the Samsat employee.

This phenomenon indicates that taxpayer compliance is not only influenced by tax awareness provided by the government, but can also be influenced by other factors such as taxpayer awareness, perceptions of tax benefits, economic conditions, and the public's habit of delaying tax payments until a tax amnesty program is available. Therefore, it is important to further examine whether tax awareness truly influences taxpayer compliance for two-wheeled motor vehicles in Bone Bolango Regency.

The negative public perception of taxes requires officials to conduct tax outreach to educate the public on the importance of paying taxes. Outreach is an effort to provide understanding, information, and guidance to the public about taxation and legislation. Outreach activities must be conducted intensively and



effectively using appropriate methods. It is hoped that outreach will increase taxpayer compliance and tax revenue (Program et al., 2020).

Furthermore, outreach activities also include providing information on sanctions for those who fail to fulfill their tax obligations, such as late payment fines and the risk of being ticketed during traffic raids. Technology is also being utilized to increase the effectiveness of outreach on two-wheeled motor vehicle tax (PKB). Official local government applications and websites are often used as a means of disseminating information that is easily accessible to the public. Through a digital approach, taxpayers (WP) can obtain the latest information anytime and anywhere. The success of this outreach program serves as a benchmark in increasing taxpayer awareness of the importance of taxes for collective development (Meliana Anggraini, 2025).

Taxpayer awareness refers to understanding, knowledge, and willingness. Tax awareness is the willingness of taxpayers to pay taxes voluntarily and on time, in accordance with applicable laws and regulations. Tax awareness is formed due to moral values, ethics, and a sense of duty as citizens of a country. Most people view taxes as mandatory levies, therefore, only a few feel willing and responsible to participate in state financing (Program et al., 2020).

In addition, the taxpayer awareness factor, namely the taxpayer's attitude and understanding of the obligation to pay taxes, understanding the importance of taxes as state/regional financing, and social responsibility as a taxpayer, is also an important variable. Research by The Influence of Tax Socialization and Taxpayer Awareness on Compliance in Paying Two-Wheeled Motor Vehicle Taxes Case Study at the Samsat Office, Bone Bolango Regency (Membayar et al., 2024).

Several previous studies have shown different results regarding the influence of tax socialization and taxpayer awareness on taxpayer compliance for two-wheeled motor vehicles. For example, research conducted by (Meliana Anggraini, 2025) shows that the tax socialization variable (X1) has a positive and significant effect on taxpayer compliance (Y). This proves that the more effective the socialization is carried out, the higher the level of taxpayer compliance in paying two-wheeled motor vehicle tax (PKB) at the Cinere SAMSAT Office. However, this result contradicts research which states that tax socialization has no effect on taxpayer compliance in paying motor vehicle tax at the Bandung II Kawalayaan City Samsat Office. Tax awareness has an effect on taxpayer compliance in paying motor vehicle tax at the Bandung II Kawalayaan City Samsat Office. Tax socialization and taxpayer awareness have an effect on



taxpayer compliance in paying motor vehicle tax at the Bandung II Kawalayaan City Samsat Office, research conducted by (Saffira Dhea Cantika, 2023).

Based on preliminary data obtained from the Bone Bolango Samsat Office from 2022 to 2025, it was found that the number of two-wheeled motor vehicle taxpayers who took advantage of the tax amnesty or exemption from fines was still relatively low compared to the number of registered taxpayers. This phenomenon indicates that the local government's policy of providing relief through the amnesty program has not fully improved the level of compliance of two-wheeled motor vehicle taxpayers. Interviews with Samsat employees indicate that this condition is caused by a lack of tax outreach to the public and low taxpayer awareness in fulfilling their obligations. Many taxpayers are unaware of the schedule, procedures, or benefits of the amnesty program, so opportunities to take advantage of this policy are often missed.

From the explanation above regarding previous research, there are differences. Meanwhile, previous research generally focuses more on factors such as tax amnesty policies, Samsat services, and tax sanctions, but not many have specifically examined the influence of tax socialization and taxpayer awareness on two-wheeled motor vehicle tax compliance, especially in the context of low utilization of the amnesty program. In addition, research focusing on the Bone Bolango Regency area is still very limited, even though the socio-economic characteristics of the community in this area are different from the urban areas that were the location of previous research. This condition indicates a research gap that needs further study, especially regarding how tax socialization and the level of taxpayer awareness can influence compliance in paying two-wheeled motor vehicle taxes.

Based on this phenomenon, this study aims to analyze the influence of tax socialization and taxpayer awareness on compliance in paying two-wheeled motor vehicle taxes at the Bone Bolango Regency SAMSAT Office. This study is expected to provide an empirical contribution in understanding the factors that influence taxpayer compliance and serve as evaluation material for local governments in improving the effectiveness of tax policies, particularly in efforts to increase public compliance in paying motor vehicle taxes.

LITERATURE REVIEW

Attribution theory deals with how people explain the behavior of others or themselves by assigning causality to each event. In the development of causality, there are two types of attributions: internal attribution, which refers to causal



factors within the individual's control, also known as dispositional attribution, and external attribution, which refers to factors beyond the individual's control, also known as situational attribution (Nur et al., 2021).

Taxes are contributions made by the people to the state treasury based on law, and therefore can be enforced without receiving any direct compensation. According to Law of the Republic of Indonesia Number 1 of 2022 concerning General Provisions and Tax Procedures, taxes are mandatory contributions to the state that can be enforced and are in accordance with statutory regulations. Taxes cannot be directly compensated and are used for state purposes for the greatest prosperity of the people.

Knowledge and understanding of tax regulations in question is understanding and comprehending the general provisions and procedures of taxation (KUP) which include how to submit a Tax Return (SPT), payment, payment location, fines and deadline for payment or reporting of SPT. According to Supriyati, tax knowledge is knowledge regarding the concept of general provisions in the field of taxation, types of taxes applicable in Indonesia starting from tax subjects, tax objects, tax rates, calculation of tax payable, recording of tax payable, to how to fill out tax reports (Aprilia et al., 2022).

Taxes are not just to be collected and deposited into the state treasury without any realization. However, taxes themselves have two main functions, namely the Budgetary Function (financial function) and the Regulating Function (regulating function). Apart from that, there are also distribution functions and democratic functions: (1) Budgetary Function (State Financial Source), (2) Regular Function (Regulating), (3) Distribution Function, (4) Democratic Function (Dahlan et al., 2022).

Regional taxes are regulated by regional regulations, and the authority to create and implement them rests with the regional government. It is explained that regional taxes are used to finance regional development and ensure the smooth running of regional government (Aprilianti, 2021).

According to Law No. 1 of 2022 concerning Regional Taxes and Regional Levies, the tax on ownership or control of motorized vehicles is called Motor Vehicle Tax (PKB). Furthermore, the vehicles in question are two-wheeled or more vehicles and their trailers used on all types of land roads and driven by technical equipment or other devices (Indonesia, 2022).

Compliance comes from the word "obey." According to the KBBI (Big Indonesian Dictionary), "obey" means to obey orders, to obey orders or rules, and to be disciplined. Compliance means to be obedient, to be submissive, to obey teachings and rules (Widiowati & Elisabeth, 2023).



Tax compliance can be understood as a condition in which taxpayers comply with all applicable tax regulations and report them accurately and honestly. Taxpayer compliance refers to a person's willingness or desire to fulfill their tax obligations in accordance with applicable regulations, without facing penalties, sanctions, or other actions (Restu et al., 2025).

Tax socialization is an effort by the Bureau of Finance and Treasury to provide knowledge and guidance on financial management. In this case, taxpayers are only concerned with tax matters (Haninun., Dr & Lourent., 2022).

According to (Sulfi., 2024), the purpose of this tax socialization is to provide information to taxpayers so that taxpayers will understand the role and function of taxes, and then taxpayers will be aware of paying taxes. This tax socialization will make taxpayers understand and comprehend that these tax payments will later be used for the needs or interests of the community, ultimately, such as regional infrastructure development, for example road construction.

Taxpayer awareness is the good intention of someone who strives to fulfill their tax obligations based on an honest and sincere conscience. If taxpayers fulfill their tax obligations honestly and sincerely and are aware of the importance of taxes for regional growth and development, then tax violations will not occur. Taxpayer awareness includes awareness of the right and obligation to pay taxes on government loans and the self-motivation to pay taxes voluntarily (Nur' Ain Husa et al., 2024).

Taxpayer awareness is a condition in which taxpayers understand, acknowledge, respect, and comply with applicable tax regulations, and have a strong desire and commitment to fulfill their tax obligations. Taxpayer awareness will increase if the public has a positive perception of taxes. The higher the taxpayer's awareness, the better their understanding and implementation of tax obligations will be, which ultimately can increase the level of taxpayer compliance (Restu et al., 2025).

RESEARCH METHOD

This study uses a quantitative approach with the aim of analyzing the influence of tax socialization and taxpayer awareness on compliance in paying two-wheeled motor vehicle taxes. The study was conducted at the SAMSAT Office of Bone Bolango Regency, Gorontalo Province. The population in this study were all two-wheeled motor vehicle taxpayers registered with the SAMSAT of Bone Bolango Regency. The sampling technique used was purposive sampling,



which is a method of drawing samples based on predetermined criteria or specific considerations to ensure compliance with the research objectives. Purposive sampling is a sampling technique carried out based on certain considerations.

The data used in this study are primary data obtained through questionnaires distributed to respondents. The questionnaires were constructed using a Likert scale to measure respondents' perceptions of the research variables, including tax socialization, taxpayer awareness, and taxpayer compliance. Prior to data analysis, the research instrument was first tested through validity and reliability tests to ensure the questionnaire was suitable as a data collection tool.

The data analysis technique used in this study is multiple linear regression analysis with the help of the Statistical Package for the Social Sciences (SPSS) program. This analysis is used to determine the effect of each independent variable, namely tax socialization (X1) and taxpayer awareness (X2) on the dependent variable, namely compliance in paying two-wheeled motor vehicle taxes (Y), both partially and simultaneously. In addition, this study also conducted classical assumption tests including normality tests, multicollinearity tests, and heteroscedasticity tests to ensure that the regression model used meets the basic assumptions of regression analysis.

RESULTS AND DISCUSSION

Descriptive Statistical Test

The results of the descriptive statistical test on the independent variables, moderated dependent variables can be seen in the following table:

Table 1.
Descriptive Analysis Results

Variables	SS (%)	S (%)	CS (%)	TS (%)	STS (%)
Tax Socialization	34.12%	38.76%	21.45%	4.10%	1.57%
Taxpayer Awareness	38.58%	41.23%	18.74%	2.81%	0.64%
Taxpayer Compliance	42.86%	40.98%	14.95%	0.45%	0.76%

Source: Data Processed (2026)

Based on the table above, it can be seen that:

1. Based on the analysis, 34.12% of respondents strongly agreed with the statement regarding tax socialization, 38.76% agreed, and 21.45% somewhat agreed. Meanwhile, 4.10% disagreed, and 1.57% strongly disagreed. These results indicate that respondents generally responded positively to the tax socialization activities conducted by the SAMSAT.



- 2. Hasil analisis menunjukkan bahwa 36.58% responden menyatakan sangat setuju terhadap pernyataan mengenai kesadaran wajib pajak, 41.23% responden menyatakan setuju, dan 18.74% responden menyatakan cukup setuju. Sedangkan 2.81% responden menyatakan tidak setuju dan 0.64% responden menyatakan sangat tidak setuju. Hal ini menunjukkan bahwa tingkat kesadaran wajib pajak dalam memenuhi kewajiban membayar pajak kendaraan bermotor tergolong tinggi.
- 3. Based on the analysis, 42.86% of respondents strongly agreed with the statement regarding taxpayer compliance, 40.98% agreed, and 14.95% somewhat agreed. Meanwhile, 0.45% disagreed, and 0.76% strongly disagreed. These results indicate that the level of taxpayer compliance for two-wheeled motor vehicles is high.

Classical Assumption Test

Normality Test

The results of the normality test in this study can be seen in the following image:

Test of Kolmogorov Smirnov
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	2.04748887
Most Extreme Differences	Absolute	.105
	Positive	.105
	Negative	-.049
Kolmogorov-Smirnov Z		1.052
Asymp. Sig. (2-tailed)		.218

a. Test distribution is Normal.

Figure 1.
One-Sample Kolmogorov–Smirnov Test
Source: Data Processed (2026)

Based on the results of the Kolmogorov-Smirnov test, a significance value of 0.218 (>0.05) was obtained. This indicates that the residual data in the regression model is normally distributed. Thus, the assumption of normality in this study has been met, and the regression model is suitable for use in further analysis.

Heteroscedasticity Test

The results of the multicollinearity test can be seen in the following table:
Scatterplot

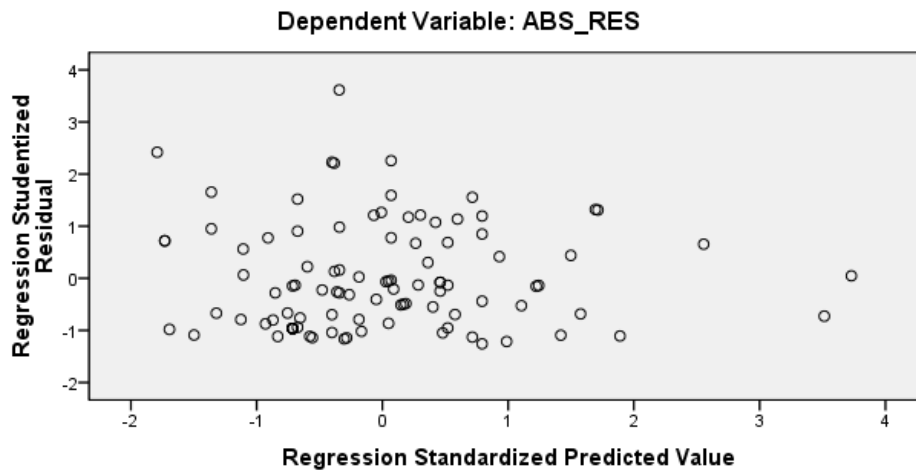


Figure 2.

Heteroscedasticity Test Results

Source: Data Processed (2026)

Based on the image and graph, the data points appear to be randomly distributed above and below the zero line and do not form any particular pattern (such as a cone or wavy pattern). This indicates that the residual variance is constant. Therefore, it can be concluded that the regression model does not experience heteroscedasticity, thus fulfilling one of the classical assumptions in multiple linear regression analysis.

Multicollinearity Test

The results of the multicollinearity test in this study can be seen in the following table:

Table 2.
Multicollinearity Test
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1.TOTAL	.960	1.042
	X2.TOTAL	.960	1.042

a. Dependent Variable: Y1.TOTAL

Source: Data Processed (2026)



Based on the results of the multicollinearity test, the tolerance value for variables X1 and X2 was 0.960 (>0.10), and the VIF value was 1.042 (<10). These results indicate that there is no significant relationship between the independent variables. Thus, the regression model does not experience multicollinearity and is suitable for further analysis.

Multiple Linear Regression

Table 3. Coefficient Table

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.531	2.002		5.261	.000
	X1.TOTAL	.078	.045	.143	1.729	.087
	X2.TOTAL	.471	.070	.558	6.754	.000

a. Dependent Variable: Y1.TOTAL

Source: Data Processed (2026)

Based on the data in the table above, the regression equation is as follows:

10.531 + 0.078X1 + 0.471X2

From the results of the equation above, it can be explained as follows:

- a. The constant value shows a figure of 10.531. This means that if the variables of Tax Socialization (X1) and Taxpayer Awareness (X2) are in a fixed condition or have a value of zero, then the value of Taxpayer Compliance (Y) is 10.531 units.
- b. The regression coefficient of the Tax Socialization variable has a positive value of 0.078. This value indicates a unidirectional relationship, where every one unit increase in the Tax Socialization variable (X1) will be followed by an increase in Taxpayer Compliance (Y) of 0.078 units, assuming other variables are held constant. However, based on the significance figure of 0.087 which is greater than 0.05 (0.087 > 0.05), statistically the influence of this variable is declared insignificant on compliance in this model.
- c. The regression coefficient of the Taxpayer Awareness variable has a positive value of 0.471. This value indicates a unidirectional relationship, where every one unit increase in the Taxpayer Awareness variable (X2) will increase the Taxpayer Compliance value (Y) by 0.471 units, assuming other variables remain constant. Based on the significance figure of 0.000 which is smaller than 0.05 (0.000 < 0.05), the Taxpayer Awareness variable is proven to provide



a real and statistically significant contribution to changes in the level of Taxpayer Compliance at the Bone Bolang Regency SAMSAT Office..

Hypothesis Testing

t-test

The results of the t-test by comparing the t-table with the calculated t-table can be seen in the following table:

Table 4.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.531	2.002		5.261	.000
	X1.TOTAL	.078	.045	.143	1.729	.087
	X2.TOTAL	.471	.070	.558	6.754	.000

a. Dependent Variable: Y1.TOTAL

Source: Processed Data (2026)

Based on the results of the t-test in the table above can be concluded:

1. Based on the results of the t-test, the Tax Socialization variable (X1) obtained a t-value of 1.729 with a significance level of 0.087. This significance value is greater than 0.05 (0.087 > 0.05), so it can be concluded that Tax Socialization does not have a significant effect on business sustainability. Although the regression coefficient is positive (0.078), which indicates a unidirectional relationship between tax socialization and taxpayer compliance, statistically the effect is not strong enough. Thus, H1 is rejected.
2. The results of the t-test on the financial inclusion variable (X2) show a calculated t-value of 6.754 with a significance level of 0.000. Since the significance value is less than 0.05 (0.000 < 0.05), it can be concluded that taxpayer awareness has a significant effect on taxpayer compliance. The positive regression coefficient value (0.471) indicates that increased taxpayer awareness will be followed by increased taxpayer compliance. Thus, H2 is accepted.

F test

The results of the F test by comparing the calculated F with the F table and P value can be seen in the following table:



Table 5.
ANOVA F test table
ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	237.561	2	118.781	27.761	.000 ^a
	Residual	415.029	97	4.279		
	Total	652.590	99			

a. Predictors: (Constant), X2.TOTAL, X1.TOTAL

b. Dependent Variable: Y1.TOTAL

Source: Processed Data (2026)

Based on the results of the F test, the calculated F value was 27.761 with a significance level of 0.000 or less (<0.05), so it can be concluded that tax socialization and taxpayer awareness simultaneously have a significant effect on compliance in paying the two-wheeled motor vehicle tax.

The Influence of Tax Socialization on Taxpayer Compliance

The results of the study indicate that the tax socialization variable does not have a significant effect on taxpayer compliance for two-wheeled motor vehicles in Bone Bolango Regency. This can be explained by the fact that although socialization activities have been carried out by the SAMSAT through various methods such as direct outreach to villages, the use of print media, and the dissemination of information through social media, these socializations have not been fully able to encourage changes in taxpayer behavior in fulfilling their obligations in a timely manner.

Statistically, because the calculated t-value is smaller than the table t-value and its significance value, the first hypothesis (H1) is rejected. This means that increasing tax socialization has not significantly increased taxpayer compliance. These results indicate that although the government, through the Samsat Office, has conducted socialization through information media, counseling, and services such as the Mobile Samsat, this is not enough to encourage changes in taxpayer behavior.

According to the Samsat (Vehicle Tax Office) employee, this problem may arise because some people are already aware of their obligation to pay motor vehicle tax, so additional information through public awareness campaigns no longer significantly impacts their behavior. Furthermore, there is a tendency for people to delay paying their taxes until a tax amnesty program is launched by the local government. This situation indicates that taxpayers' decisions to pay taxes



are not solely influenced by tax awareness campaigns, but rather by factors such as personal awareness, community habits, and incentive policies such as tax amnesty.

The indicator with the lowest mean interval value is the statement "I have participated in or am aware of tax counseling activities conducted by SAMSAT" (X1.1) with a mean value of 0.1 which is in the fairly good category. This indicates that not all respondents have directly participated in tax counseling activities conducted by SAMSAT. This condition indicates that tax counseling activities still need to be improved both in terms of frequency and reach to the public so that tax information can be received more widely by motor vehicle taxpayers.

In attribution theory, tax socialization falls under external factors (situational attribution). This means that socialization is a factor external to the individual that can influence taxpayer behavior. However, in the context of this research, these external factors are not strong enough to drive behavioral change toward compliance.

The results of this study are in line with research (Saffira Dhea Cantika, 2023) which states that tax socialization has no effect on taxpayer compliance in paying motor vehicle tax at the Samsat Kota Bandung II Kawalayaan. This indicates that the presence or absence of tax socialization carried out by the local government does not affect taxpayer compliance in paying motor vehicle tax.

The Influence of Taxpayer Awareness on Taxpayer Compliance.

Based on the t-test results, the taxpayer awareness variable has a significant t-value. Because the significance value is smaller, it can be concluded that taxpayer awareness has a positive and significant effect on taxpayer compliance.

The significantly larger t-value compared to the t-table indicates that this variable has a strong influence on compliance. This means that the higher the taxpayer awareness, the higher the level of compliance in paying two-wheeled motor vehicle tax at the Bone Bolango Regency Samsat Office.

The indicator with the lowest mean interval value is the statement "Awareness that taxes are an obligation makes me always try to comply with taxes," with a mean value in the good category. This indicates that although the majority of respondents are aware of this obligation, some people still do not fully understand the tax obligations of motor vehicles. This condition indicates that public understanding of tax obligations still needs to be improved through various forms of tax outreach.

Hearing taxpayer complaints, they are actually already compliant and aware that this tax must be paid. This makes people disobedient because they



don't like or accept it when they come to the Samsat to pay their taxes, but are faced with administrative difficulties. For example, when they bring their original ID card but are asked for a photocopy, and vice versa, when they bring a photocopy but are asked for the original. These small mistakes make taxpayers appear disobedient.

The results of this study indicate that internal factors are more dominant in influencing compliance than external factors such as socialization. This means that when taxpayers have a high level of awareness, they will pay taxes voluntarily without having to wait for fines to be waived or external pressure. This finding supports attribution theory, which states that a person's behavior is more strongly influenced by internal factors than external factors.

The results of this study also align with previous research, which states that (Restu et al., 2025) taxpayer awareness has a positive and significant effect on motor vehicle taxpayer compliance. This indicates that higher taxpayer awareness will increase the level of motor vehicle taxpayer compliance at the Bone Bolango Samsat.

The Effect of Tax Socialization and Taxpayer Awareness Simultaneously on Taxpayer Compliance.

Based on the results of the F test, the calculated F value was obtained with a significance level of 0. Because the significance value is smaller, it can be concluded that simultaneously tax socialization and taxpayer awareness have a significant effect on taxpayer compliance.

This means that, even though partially socialization is not significant, when combined with taxpayer awareness, both still have an influence on compliance, conceptually as follows: (1) Socialization acts as a medium for conveying information and education (external factor), (2) Awareness acts as the main driver within the taxpayer (internal factor).

The combination of the two will result in a better level of compliance. Good socialization can build understanding, and repeated understanding will foster awareness. Once awareness is established, compliance will emerge voluntarily.

However, based on research results, according to (Meliana Anggraini, 2025) the results of the simultaneous test (F test) show that tax socialization and taxpayer awareness simultaneously have a positive and significant effect on taxpayer compliance. This confirms that the more effective tax socialization and the higher taxpayer awareness, the more likely it is to increase motor vehicle taxpayer compliance at the Cinere SAMSAT Office.





CONCLUSION

Based on the results of research on the influence of tax socialization and taxpayer awareness on compliance in paying two-wheeled motor vehicle tax at the Bone Bolango Regency Samsat Office, the following conclusions can be drawn.:

1. Tax socialization does not significantly influence taxpayer compliance. This is evidenced by the calculated t-value of 1.729 and a significance value of 0.087, which is greater than 0.05 ($0.087 > 0.05$). Thus, the first hypothesis is rejected. This means that increasing tax socialization has not been able to significantly improve taxpayer compliance.
2. Taxpayer awareness has a positive and significant effect on taxpayer compliance. This is evidenced by the calculated t-value of 5.659 and a significance value of 0.000, which is less than 0.05 ($0.000 < 0.05$). Thus, the second hypothesis is accepted. This means that the higher the taxpayer awareness, the higher the level of compliance in paying two-wheeled motor vehicle tax.
3. Tax socialization and taxpayer awareness simultaneously have a significant effect on taxpayer compliance. This is evidenced by the calculated F value of 30.087 with a significance level of 0.000 ($0.000 < 0.05$). Thus, the third hypothesis is accepted.

Based on these results, it can be emphasized that the most dominant variable in influencing taxpayer compliance is taxpayer awareness.

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