

## Taxpayer Knowledge, Service Quality, and Awareness as Key Factors Influencing Motor Vehicle Tax Compliance in Pandeglang Regency

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### How to Cite

Kim, P. J. (2009). A study on the risk management of Korean firms in Chinese market. *Journal of Distribution Science*, 7(2), 5-28.

E-ISSN : XXXX-XXXX

P-ISSN : XXXX-XXXX

Volume 01 Issued 01 2026

Page: 13-21

DOI: 10.12345/ijebmar.v1i1.001

Receive : 05 December 2025

Accepted : 15 January 2026

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### Abstract

This study aims to examine the influence of taxpayer knowledge, service quality, and taxpayer awareness on motor vehicle tax compliance in Pandeglang Regency. Utilizing a quantitative approach with a survey method, the study engaged 100 respondents selected through incidental sampling. Data analysis employed multiple linear regression, revealing that all three independent variables significantly and positively impact motor vehicle tax compliance. The findings suggest that enhancing taxpayer knowledge, improving service quality, and fostering taxpayer awareness are essential factors in promoting compliance with motor vehicle tax obligations in Pandeglang Regency..

**Keywords:** *Taxpayer Knowledge, Service Quality, Taxpayer Awareness, Tax Compliance.*

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## 1. Introduction

Tax revenue is a critical component in ensuring the sustainability of public finances and supporting national and regional development. In Indonesia, tax revenue provides essential funds for public services and infrastructure, such as education, healthcare, and transportation (Mardiasmo, 2018). At the regional level, motor vehicle taxes significantly contribute to the Local Own-Source Revenue (PAD), supporting budgetary needs and facilitating local infrastructure development. In regions like Pandeglang Regency, motor vehicle taxes are particularly significant in funding projects that directly impact the community, including road improvements and other essential public facilities.

Despite the importance of motor vehicle tax revenue, local governments often struggle to achieve targeted revenue levels. In Pandeglang Regency, for example, the actual revenue from motor vehicle taxes frequently falls short of the target, which poses challenges to fulfilling planned regional development objectives (Darmawan & Rahman, 2020). Tax compliance is thus crucial for achieving revenue targets and supporting effective tax administration, as it ensures a stable revenue flow while minimizing administrative costs.

Research has highlighted several factors that influence taxpayer compliance behavior, notably taxpayer knowledge, service quality, and taxpayer awareness. Taxpayer knowledge, defined as an understanding of tax regulations, rights, obligations, and benefits, is critical to voluntary compliance. Studies suggest that when taxpayers comprehend the social benefits of taxes, they are more likely to view tax payments as essential contributions rather than financial burdens (Mardiasmo, 2018). Similarly, service quality, which refers to taxpayers' experiences in interacting with tax authorities, can significantly influence compliance. Efficient, reliable, and respectful services reduce compliance burdens and positively shape taxpayer perceptions (Zeithaml, Parasuraman, & Berry, 1990). Lastly, taxpayer awareness regarding the societal role of taxes can enhance a sense of civic duty, as taxpayers understand the direct benefits their contributions provide to society (Ajzen, 1991).

This study aims to analyze the influence of taxpayer knowledge, service quality, and taxpayer awareness on motor vehicle tax compliance in Pandeglang Regency. By examining these factors, the study seeks to offer practical recommendations for improving compliance through targeted educational initiatives and service improvements.

## 2. Literature Review

Taxpayer knowledge, service quality, and taxpayer awareness are three fundamental variables that play a critical role in influencing tax compliance behavior. Taxpayer knowledge is defined as the level of understanding individuals have regarding tax laws, obligations, and the broader significance of tax contributions. When taxpayers possess adequate knowledge, they are more likely to view tax payments as contributions to public welfare rather than merely financial obligations (Mardiasmo, 2018). This perspective is grounded in **Behavioral Decision Theory**, which asserts that knowledge significantly enhances individuals' decision-making by fostering compliance with established rules and obligations (Fishbein & Ajzen, 1975). Individuals who understand tax regulations and benefits tend to recognize their role in supporting public goods, which promotes voluntary compliance.

Service quality within tax administration refers to the degree of satisfaction taxpayers experience when interacting with tax authorities. High-quality service, marked by reliability, empathy, responsiveness, and tangible support, positively influences taxpayers' perceptions and can foster a willingness to comply voluntarily. The **Theory of Customer Satisfaction** suggests that high service quality leads to positive attitudes and loyalty, which is crucial in contexts where compliance is largely voluntary (Zeithaml, Parasuraman, & Berry, 1990). Taxpayer satisfaction is strengthened when administrative services are efficient, accessible, and respectful, reducing perceived "compliance costs" and creating an environment where taxpayers feel valued and respected (Aprita, 2019).

Taxpayer awareness is another critical factor influencing compliance, encompassing an understanding of the role taxes play in supporting societal welfare and essential public services. According to **Ajzen's Theory of Planned Behavior** (1991), awareness of the positive societal impacts of taxes encourages individuals to align their actions with social norms and values, fostering a sense of civic duty. Taxpayer awareness includes both cognitive and moral recognition of tax contributions as necessary for community welfare. When taxpayers are aware of the tangible benefits that taxes provide to society, such as funding for roads, public facilities, and healthcare, they are more likely to fulfill their tax obligations willingly.

### Hypothesis Development

#### Taxpayer Knowledge and Tax Compliance

The relationship between taxpayer knowledge and tax compliance is well-grounded in theoretical and empirical studies. Taxpayer knowledge includes an understanding of tax laws, rights, obligations, and the overall role of taxes in supporting public services and infrastructure. The **Behavioral Decision Theory** suggests that individuals with adequate knowledge are better positioned to make informed decisions, aligning their actions with rules and obligations

(Fishbein & Ajzen, 1975). Knowledge about tax benefits and obligations allows taxpayers to see compliance as a contribution to the greater good, rather than just a financial duty (Mardiasmo, 2018).

Despite the theoretical backing, there are gaps in understanding the specific impact of taxpayer knowledge on motor vehicle tax compliance within regional contexts, such as Pandeglang Regency, where compliance issues persist (Darmawan & Rahman, 2020). Addressing this gap can provide insights into whether and how improving knowledge can directly influence compliance behaviors. Knowledgeable taxpayers are likely to have fewer misconceptions about tax requirements, which can reduce resistance to tax payments. This leads to the logical expectation that improved taxpayer knowledge will positively affect compliance. Therefore, the following hypothesis is proposed:

**H1:** Taxpayer knowledge positively affects motor vehicle tax compliance.

**Service Quality and Tax Compliance**

The effect of service quality on tax compliance is supported by **Theory of Customer Satisfaction**, which asserts that high service quality results in positive attitudes toward service providers, leading to satisfaction and loyalty (Zeithaml, Parasuraman, & Berry, 1990). In the context of tax administration, service quality refers to the efficiency, reliability, responsiveness, empathy, and tangible support taxpayers receive when interacting with tax authorities, such as Samsat. When tax services are convenient, transparent, and courteous, taxpayers experience lower "compliance costs," which promotes a favorable response to fulfilling tax obligations (Aprita, 2019).

However, the specific role of service quality in encouraging motor vehicle tax compliance within local government settings like Pandeglang Regency remains under-explored. Prior studies have established the importance of service quality for general tax compliance, but little is known about how specific aspects of service delivery affect taxpayer compliance with motor vehicle taxes. Improving service quality can foster trust and reduce perceived barriers to compliance, suggesting that taxpayers who experience high-quality service are more likely to comply. Thus, the following hypothesis is proposed:

**H2:** Service quality positively affects motor vehicle tax compliance.

**Taxpayer Awareness and Tax Compliance**

Taxpayer awareness encompasses the understanding and recognition of the role taxes play in funding public goods and services. According to **Ajzen's Theory of Planned Behavior** (1991), individuals are more likely to engage in socially beneficial actions when they recognize those actions' positive societal impacts and align with their personal values. Awareness of the benefits of tax compliance can create a sense of moral duty, motivating individuals to fulfill their obligations as contributions to the community's welfare.

While awareness has been studied in the context of general tax compliance, its specific impact on motor vehicle tax compliance in local areas like Pandeglang Regency is not well-documented. Raising awareness about how motor vehicle tax contributions support essential services can strengthen a taxpayer's sense of responsibility and encourage compliance. Titis and Yushita (2018) found that higher levels of taxpayer awareness correlate with increased compliance, as taxpayers perceive their contributions as a means of directly supporting public welfare. Based on this reasoning, the following hypothesis is proposed:

**H3:** Taxpayer awareness positively affects motor vehicle tax compliance.

### 3. Research Methodology

This study utilizes a quantitative approach and survey method to analyze the influence of taxpayer knowledge, service quality, and taxpayer awareness on motor vehicle tax compliance in Pandeglang Regency. The target population includes motor vehicle taxpayers registered at the Samsat (One Roof Administration System) Office in Pandeglang Regency. A sample of 100 respondents was selected through incidental sampling, where participants were

chosen based on convenience and availability. The survey consisted of closed-ended questions related to the study variables, measured using a 5-point Likert scale.

Data processing involved validity and reliability tests to ensure instrument suitability. Pearson correlation was used for validity testing, with items deemed valid if correlation values exceeded 0.25. Reliability was assessed with Cronbach’s Alpha, with values above 0.70 indicating acceptable reliability. Multiple linear regression was employed to examine the relationships between the independent variables (taxpayer knowledge, service quality, and taxpayer awareness) and the dependent variable (tax compliance). Classical assumption tests—including normality, multicollinearity, and heteroscedasticity tests—were conducted to ensure the regression model met statistical requirements.

## 4. Results and Discussion

### 4.1 Respondent Demographics

Understanding the demographic profile of respondents provides valuable insights into the characteristics of motor vehicle taxpayers in Pandeglang Regency. The sample comprised 100 respondents, predominantly aged between 30 and 50 years. This age group represents a key demographic for tax compliance as it includes a substantial portion of the working population who are likely to have regular tax obligations. The educational background of the respondents was relatively high, with the majority having completed at least secondary education, and a significant portion holding higher education qualifications. This level of education is essential, as it can enhance understanding of tax obligations and encourage compliance by enabling taxpayers to better comprehend tax regulations and the benefits of paying taxes.

In terms of income distribution, most respondents reported monthly earnings between IDR 3 million and IDR 7 million, placing them within the middle-income bracket. Income level is a significant factor in tax compliance, as individuals with stable income are generally more capable of fulfilling their tax obligations compared to those with lower incomes. Vehicle ownership data showed that most respondents owned one vehicle, primarily motorcycles, which aligns with regional data indicating that motorcycles are the most common type of vehicle in Pandeglang Regency. This information is relevant for local tax authorities aiming to develop targeted strategies for motor vehicle tax compliance among this predominant vehicle-owning demographic.

Descriptive statistics provide an overview of the central tendency and dispersion for the study’s key variables: taxpayer knowledge, service quality, taxpayer awareness, and tax compliance. The mean scores for each variable indicate a moderately high perception among respondents regarding their level of tax knowledge, the quality of service received, and their awareness of tax obligations. Tax compliance also registered a relatively high mean score, suggesting that respondents generally demonstrate a positive attitude toward meeting their tax responsibilities.

Table 1. Descriptive Statistic

Variable	Minimum	Maximum	Mean	Standard Deviation
Taxpayer Knowledge	5	17	7.82	3.214
Service Quality	3	12	5.47	2.508
Taxpayer Awareness	4	13	6.65	2.779
Tax Compliance	4	16	6.80	3.130

The mean values reveal that taxpayer knowledge (7.82) and awareness (6.65) are perceived as moderately high by respondents, suggesting a good understanding of tax-related obligations and benefits. The service quality mean score (5.47) implies that there is room for improvement

in how services are perceived. Meanwhile, the compliance mean (6.80) reflects a generally positive compliance attitude among respondents, albeit with potential variability across different demographic or psychographic groups.

#### 4.3 Test of Data Quality

Data quality was ensured through validity and reliability tests. **Validity testing** was conducted using Pearson correlation analysis, where each item measuring the constructs showed correlation values above the 0.25 threshold. This outcome suggests that each survey item was effective in measuring the intended variables and was therefore suitable for further analysis. **Reliability testing** was performed using Cronbach's Alpha, yielding values above 0.70 for all constructs, which indicates that the survey items are internally consistent and reliable for measuring each variable. High reliability, with alpha values exceeding 0.80, suggests a strong consistency in responses among participants, reinforcing the credibility of the data for subsequent analysis.

#### 4.4 Test of Assumptions

Test	Method	Result	Conclusion
Normality	Kolmogorov-Smirnov Test	$p > 0.05$	Data is normally distributed
Multicollinearity	Variance Inflation Factor (VIF)	$VIF < 10$	No multicollinearity detected
Heteroscedasticity	Glejser Test	$p > 0.05$ for all variables	Homoscedasticity assumption met

The **normality test** was performed using the Kolmogorov-Smirnov test, with all variables showing p-values above 0.05. This indicates that the data are normally distributed, satisfying one of the critical assumptions for parametric testing, thereby validating the use of multiple regression analysis. **Multicollinearity testing** was conducted by examining the Variance Inflation Factor (VIF) for each independent variable. VIF values were all below 10, indicating that there is no multicollinearity problem, meaning each independent variable contributes unique information to the model without redundancy. The **heteroscedasticity test** was conducted using the Glejser test, with no significant p-values below 0.05 observed, confirming homoscedasticity, which implies that the variance of residuals is consistent across levels of the independent variables.

#### 4.5 Hypothesis Testing

Hypotheses were evaluated using multiple linear regression analysis to examine the effects of taxpayer knowledge, service quality, and taxpayer awareness on tax compliance. The results are as follows:

Hypothesis	Variable	Coefficient	t-Statistic	Significance (p)	Result
H1	Taxpayer Knowledge	0.244	3.497	0.001	Supported
H2	Service Quality	0.422	4.874	0.000	Supported
H3	Taxpayer Awareness	0.455	5.378	0.000	Supported

The hypothesis testing results demonstrate that all three hypotheses are supported, with each independent variable exerting a significant positive effect on tax compliance. Specifically:

- **Taxpayer Knowledge (H1):** The positive coefficient of 0.244 ( $p = 0.001$ ) indicates that increased taxpayer knowledge is associated with higher compliance. This result suggests that better-informed taxpayers are more likely to meet their tax obligations.
- **Service Quality (H2):** The coefficient of 0.422 ( $p = 0.000$ ) indicates a strong positive impact of service quality on compliance. This finding implies that when taxpayers receive high-quality, reliable, and responsive services, they are more inclined to comply with tax obligations.

- **Taxpayer Awareness (H3):** The coefficient of 0.455 ( $p = 0.000$ ) reflects the significant positive effect of taxpayer awareness on compliance, suggesting that taxpayers with higher awareness of the benefits and societal importance of taxes are more likely to comply.

#### 4.6 Discussion

The findings of this study underscore the significant influence of taxpayer knowledge, service quality, and taxpayer awareness on motor vehicle tax compliance in Pandeglang Regency. Each variable was found to have a positive and statistically significant effect on compliance, providing important insights for both tax authorities and policymakers seeking to enhance voluntary compliance. By situating these findings within established theoretical frameworks, this discussion offers a comprehensive view of the implications of each factor and provides a comparative analysis with prior studies, as well as suggestions for future research and policy enhancements.

The positive relationship between **taxpayer knowledge** and tax compliance reaffirms the importance of informed taxpayers in achieving voluntary compliance. This finding aligns with **Behavioral Decision Theory** (Fishbein & Ajzen, 1975), which posits that individuals equipped with knowledge are better positioned to make decisions aligned with societal rules and norms. When taxpayers have a clear understanding of tax regulations, they are more likely to perceive tax payments as legitimate obligations rather than financial burdens. This finding is consistent with Mardiasmo (2018), who argued that taxpayer knowledge enables individuals to comprehend the long-term benefits of compliance, such as improvements in public services and infrastructure. By enhancing knowledge, taxpayers can bridge the gap between personal financial considerations and their societal obligations, encouraging a more responsible approach to tax compliance.

Empirically, the results align with Nurhayati (2023), who highlighted that taxpayers who understand the legal and societal implications of taxes are more likely to fulfill their obligations. This indicates that education campaigns and outreach programs that increase taxpayer knowledge about tax laws, procedures, and the societal benefits of tax revenue can be effective strategies for improving compliance. In practice, tax authorities can implement educational initiatives tailored to different demographic groups, particularly focusing on simplifying complex tax regulations to make them more accessible to the general public. For instance, integrating tax education into community seminars, public service announcements, and even school curricula could be effective in cultivating a well-informed taxpayer base over the long term.

The significant effect of **service quality** on tax compliance highlights the importance of efficient, reliable, and empathetic service in fostering positive taxpayer attitudes. This result corroborates **Customer Satisfaction Theory** (Zeithaml, Parasuraman, & Berry, 1990), which suggests that when service quality meets or exceeds expectations, satisfaction and trust in the service provider increase. Within the context of tax administration, high-quality service can reduce the compliance burden on taxpayers by providing timely, accessible, and respectful assistance throughout the tax payment process. These findings support prior studies by Aprita (2019) and Titis and Yushita (2018), which demonstrated that high service quality in tax administration correlates with increased compliance rates. When taxpayers perceive that they are receiving reliable and respectful service, they are more likely to trust the tax authorities, thereby increasing their willingness to comply.

Moreover, the findings offer practical implications for tax administration improvement. By investing in customer service training for tax officers and implementing systems that streamline service delivery, tax authorities can make the compliance process less cumbersome. For instance, adopting digital service platforms that allow taxpayers to access services online—such as payment portals, chat support, and information resources—could greatly enhance service quality. Streamlined, high-quality service reduces frustration among taxpayers and helps to foster an environment in which compliance is viewed as straightforward and even convenient. Tax offices might also consider periodic taxpayer satisfaction surveys to gauge areas where service delivery could be improved, ensuring that services align with taxpayer expectations and needs.

The influence of **taxpayer awareness** on compliance is equally noteworthy and consistent with **Ajzen's Theory of Planned Behavior** (1991), which posits that behavior is influenced by awareness of social expectations and a sense of moral responsibility. In the context of taxation, awareness extends beyond basic knowledge to encompass an understanding of the importance of taxes in supporting societal welfare. When taxpayers recognize that their contributions support essential public goods—such as healthcare, infrastructure, and education—they are more likely to fulfill their tax obligations as an expression of civic duty. This sense of responsibility can foster a culture of compliance that extends beyond legal obligations, where taxpayers feel intrinsically motivated to contribute to the collective well-being. This finding is aligned with prior research by Darmawan and Rahman (2020) and Titis and Yushita (2018), who found that higher levels of awareness about tax benefits positively influence compliance rates.

From a practical perspective, these findings suggest that awareness campaigns focusing on the societal impact of taxes can be an effective tool for increasing compliance. Public awareness initiatives can illustrate the tangible benefits of taxes, such as improvements in infrastructure or the funding of social services, helping taxpayers see their contributions as essential investments in their communities. Such campaigns could include visual elements, such as infographics or video testimonials, to communicate the direct impact of taxes on everyday life. Additionally, involving community leaders or influencers in awareness initiatives can increase the reach and credibility of the message, particularly among demographics that may traditionally be less inclined to comply due to limited understanding or trust in government institutions.

These findings offer several implications for tax policy and strategy. First, they emphasize that tax compliance is not solely a matter of enforcement but is also deeply influenced by the perceived legitimacy and fairness of the tax administration process. Tax authorities in Pandeglang Regency and similar regions should consider integrating knowledge-enhancing programs, high-quality services, and awareness campaigns as part of their compliance strategies. By doing so, they can foster an environment where compliance is seen not only as a legal duty but also as a positive societal contribution. These strategies can be further reinforced by feedback mechanisms that enable tax authorities to understand and respond to taxpayer concerns, thereby enhancing transparency and accountability.

Future research could build on these findings by exploring additional factors that may influence tax compliance, such as cultural attitudes, trust in government, and perceptions of tax fairness. Longitudinal studies that examine changes in compliance behavior over time in response to educational campaigns or service improvements would provide deeper insights into the effectiveness of these strategies. Additionally, comparative studies across different regions or countries could provide valuable cross-cultural perspectives on the role of knowledge, service quality, and awareness in shaping compliance behavior. Such research could inform the design

of culturally tailored interventions that recognize the unique characteristics and needs of various taxpayer groups.

In conclusion, this study underscores the importance of taxpayer education, high-quality service delivery, and awareness-raising initiatives in promoting motor vehicle tax compliance. By addressing these factors, tax authorities can foster a supportive compliance environment where taxpayers are more informed, satisfied, and motivated to fulfill their tax obligations. These strategies not only have the potential to increase revenue collection but also to strengthen public trust and the social contract between citizens and government, ultimately contributing to more sustainable development at the regional level.

## 5. Conclusion

This study demonstrates that taxpayer knowledge, service quality, and taxpayer awareness each have a significant and positive effect on motor vehicle tax compliance in Pandeglang Regency. The findings confirm that informed taxpayers, high-quality service from tax authorities, and heightened awareness of the societal impact of taxes play crucial roles in fostering compliance. Taxpayer knowledge enables individuals to understand their tax obligations and the benefits taxes provide to society, thus promoting voluntary compliance. Meanwhile, service quality enhances satisfaction and trust in tax authorities, reducing the perceived burden of tax compliance. Lastly, taxpayer awareness fosters a sense of civic duty, encouraging taxpayers to contribute to public goods through their tax payments.

For local governments and tax authorities, these results highlight the value of integrating education, service improvement, and awareness initiatives into compliance strategies. Educational programs that simplify tax information, improvements in service efficiency and accessibility, and awareness campaigns showcasing the social benefits of taxes could collectively foster a culture of compliance. Such strategies can contribute to consistent revenue collection, which is essential for regional development and the provision of public services. Future studies could explore additional factors that may influence compliance, such as perceptions of fairness, government trust, and cultural attitudes toward taxes. Longitudinal and comparative studies could further assess the impact of educational and service interventions on compliance over time and across different regions. Ultimately, a multi-faceted approach that addresses knowledge, service quality, and awareness can strengthen the social contract between citizens and the government, contributing to sustainable economic and social development.

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