

The Effect of Tax Sanctions, Tax Service Quality, and Tax Socialization on Motor Vehicle Taxpayer Compliance in Ternate City

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Abstract

Taxes represented a crucial source of regional revenue for supporting development and government administration. Therefore, taxpayer compliance in fulfilling the obligation to pay the motor vehicle tax required significant attention. This study aimed to determine the effect of tax sanctions, tax service quality, and tax socialization on taxpayer compliance in paying motor vehicle tax in Ternate City. A quantitative method was employed, where primary data were collected through questionnaires distributed to motor vehicle taxpayers in the region. The sample consisted of one hundred taxpayers selected using a purposive sampling technique. The data were analyzed using multiple linear regression analysis. The results showed that tax sanctions and tax service quality had a positive and significant effect on motor vehicle taxpayer compliance, while tax socialization had no significant effect. These findings concluded that strict sanction enforcement and continuous service improvements were essential to optimize regional tax revenues effectively.

Keywords: *Tax Sanctions, Service Quality, Tax Socialization, Taxpayer Compliance, Motor Vehicle Tax.*

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A. INTRODUCTION

Taxes support public administration and the delivery of services and infrastructure. In Indonesia, tax revenue is collected by both central and regional governments, with regional taxes helping local authorities finance public needs and development priorities. Motor Vehicle Tax (MVT) is one of the provincial taxes associated with the ownership or control of motor vehicles. As the number of vehicles grows, the ability of local tax authorities to encourage timely payment becomes increasingly relevant to the sustainability of regional revenue.

According to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, regional taxation plays an indispensable role in fostering local fiscal autonomy. Among the various regional revenue streams, the Motor Vehicle Tax (MVT) consistently emerges as one of the most substantial contributors to provincial income. Optimizing the collection of this specific tax is heavily reliant on the proactive participation and compliance of the community, which directly correlates with the region's capacity to execute developmental agendas effectively.

Compliance is not determined only by the existence of a legal obligation. Taxpayers may consider the consequences of late payment, the ease of completing administrative procedures, and the information available to them about tax rules. In

practice, these considerations intersect at service points such as the One-Stop Administration System (Samsat), where vehicle administration and MVT payment services are provided. Clear procedures, responsive officers, and credible enforcement can shape how taxpayers experience and respond to their obligations.

Data from the Ternate City Samsat Office (Samsat Ternate, 2026) indicate that unpaid MVT remained a recurring issue during 2023-2025. The number of vehicles recorded as not paying MVT decreased from 2.282 in 2023 to 1.863 in 2024, before increasing to 1.972 in 2025. Across these three years, the reported total was 6.117 vehicles. The fluctuations indicate that the issue of overdue payments has not disappeared, even though the number of unpaid vehicles declined in 2024. This situation provides a practical reason to examine factors that may be associated with taxpayer compliance in Ternate City.

Tax sanctions serve as a preventive measure to discourage taxpayers from violating tax regulations and encourage compliance with their tax obligations (Mardiasmo, 2023). Tax Service quality, including clear information, courteous officers, and efficient procedures, can reduce payment difficulties and support taxpayer compliance (Awaloedin et al., 2020; Febriana & Kurniawanto, 2025). Meanwhile, tax socialization provides information about tax obligations and procedures. However, its effectiveness depends on whether the information is understood and influences taxpayers' decisions, as previous studies have reported inconsistent findings (Milleani & Maryono, 2022; Sulistyari et al., 2022).

Although the factors have been examined in earlier tax compliance studies, their relationships may vary with local conditions, service practices, and taxpayer characteristics. The present study focuses on Ternate City and considers tax sanctions, tax service quality, and tax socialization within one regression model. Its purpose is to assess the partial effect of each factor on motor vehicle taxpayer compliance. The study addresses three questions: (1) whether tax sanctions affect taxpayer compliance; (2) whether tax service quality affects taxpayer compliance; and (3) whether tax socialization affects taxpayer compliance. The findings are expected to provide context-specific evidence for Samsat service improvement and future research on local tax compliance.

B. LITERATURE REVIEW

1. Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB), Ajzen (2020) provides a robust psychological framework for understanding human behavior, particularly in the context of decision making and compliance. TPB asserts that human action is guided by three primary considerations: behavioral beliefs, normative beliefs, and control beliefs. Behavioral beliefs relate to the subjective probability that the behavior will produce a given outcome. Normative beliefs refer to the perceived social pressure to perform or not perform the behavior, heavily influenced by the expectations of referent individuals or groups. Control beliefs pertain to the perceived ease or difficulty of performing the behavior, reflecting past experiences and anticipated

impediments. In the context of taxation, TPB elegantly explains why a taxpayer chooses to comply or evade. Sanctions act upon control beliefs by introducing a high cost to non-compliance. Tax Service quality mitigates perceived difficulties, enhancing behavioral control. Socialization addresses normative and behavioral beliefs by educating the public on their civic duties and the societal benefits of taxation.

2. Hypothesis Development

The conceptual framework illustrates the relationship between the independent variables and the dependent variable, as presented in the following figure.

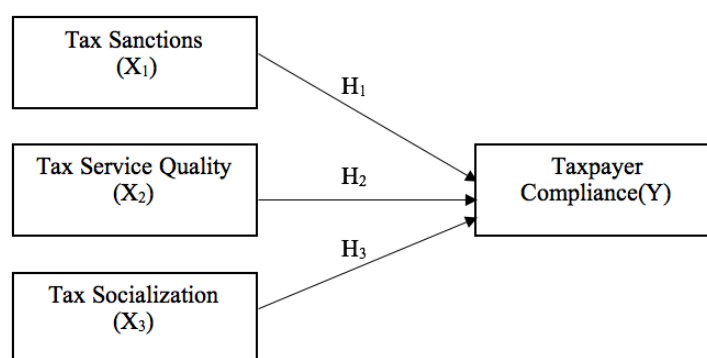


Figure 1. Conceptual Framework

Given the persistent issue of tax arrears in Ternate City and the inconsistent findings from prior academic literature, there is a compelling need for localized, comprehensive research. This study addresses the existing research gap by examining the effects of tax sanctions, tax service quality, and tax socialization specifically on motor vehicle taxpayer compliance in Ternate City. The formulated hypotheses for this study are as follows:

H₁: Tax Sanctions affect motor vehicle taxpayer compliance at Ternate City

H₂: Tax Service Quality affect motor vehicle taxpayer compliance at Ternate City

H₃: Tax Socialization affect motor vehicle taxpayer compliance at Ternate City

C. METHOD

This study used a quantitative approach to examine the relationship between tax sanctions, tax service quality, tax socialization and motor vehicle taxpayer compliance in Ternate City. Data were collected using a structured questionnaire with a four point Likert scale. The main aim is to evaluate the proposed hypotheses and analyze the causal relationships among these variables through hypothesis testing. The study population consisted of 117,664 registered motor vehicles in 2025, based on administrative data from Samsat Ternate City.

To achieve a statistically representative subset, the sample size was determined utilizing Slovin's formula with a predetermined margin of error of 10%, yielding an optimal sample size of 100 respondents. A purposive sampling technique was employed, where respondents were selected based on specific

criteria, requiring them to be registered vehicle owners who have personally executed a motor vehicle tax payment transaction at the Ternate City Samsat office. Data collection was performed manually by distributing structured questionnaires, where respondents were asked to provide their opinions on the presented statements. Data analysis for this research was carried out using IBM SPSS Statistics version 23.

D. RESULTS AND DISCUSSION

1. Descriptive Statistic Analysis

Table 1. Descriptive Statistics Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax Sanctions	100	6,00	16,00	12,9900	2,42668
Tax Service Quality	100	9,00	20,00	16,6200	2,61225
Tax Socialization	100	5,00	20,00	15,9600	3,11049
Taxpayer Compliance	100	14,00	24,00	20,6900	2,36428

Source: Data Processed Using SPSS Version 23, 2026

The descriptive results show that taxpayer compliance has the highest mean score among the four measured variables (20.69), followed by tax service quality (16.62), tax socialization (15.96), and tax sanctions (12.99). The mean values provide a summary of respondents' overall answers rather than a test of causal effects. The standard deviations show that responses varied across respondents, with the largest dispersion observed for tax socialization (3.11049). These descriptive patterns provide context for the regression analysis but do not, by themselves, establish whether a variable significantly predicts compliance.

2. Validity Test

Table 2. Validity Test Results

Variable	Item	R-Count	R-Table	Sig. (2-tailed)	Description
Tax Sanction (X ₁)	X1.1	0,783	0,197	0,000	Valid
	X1.2	0,780	0,197	0,000	Valid
	X1.3	0,819	0,197	0,000	Valid
	X1.4	0,778	0,197	0,000	Valid
Tax Service Quality (X ₂)	X2.1	0,693	0,197	0,000	Valid
	X2.2	0,672	0,197	0,000	Valid
	X2.3	0,753	0,197	0,000	Valid
	X2.4	0,779	0,197	0,000	Valid
	X2.5	0,795	0,197	0,000	Valid
Tax Socialization (X ₃)	X3.1	0,810	0,197	0,000	Valid
	X3.2	0,717	0,197	0,000	Valid
	X3.3	0,787	0,197	0,000	Valid
	X3.4	0,843	0,197	0,000	Valid
	X3.5	0,840	0,197	0,000	Valid
Taxpayer Compliance (Y)	Y1	0,672	0,197	0,000	Valid
	Y2	0,653	0,197	0,000	Valid
	Y3	0,728	0,197	0,000	Valid

	Y4	0,637	0,197	0,000	Valid
	Y5	0,658	0,197	0,000	Valid
	Y6	0,664	0,197	0,000	Valid

Source: Data Processed Using SPSS Version 23, 2026

Based on table 2, The validity test, utilizing Pearson's correlation, confirmed that all questionnaire items across all variables yielded calculated r-values exceeding the critical r-table threshold (0.197 at a 5% significance level). Consequently, all indicators were deemed valid constructs for measurement.

3. Reliability Test

Table 3. Reliability Test

Variable	Cronbach's Alpha	Description
Tax Sanction (X ₁)	0.797	Reliable
Tax Service Quality (X ₂)	0.791	Reliable
Tax Socialization (X ₃)	0.858	Reliable
Taxpayer Compliance (Y)	0.751	Reliable

Source: Data Processed Using SPSS Version 23, 2026

Based on table 3, the reliability of these constructs was tested using Cronbach's Alpha. As delineated in the analysis, the alpha coefficients for Tax Sanctions (0.797), Service Quality (0.791), Tax Socialization (0.858), and Taxpayer Compliance (0.751) all surpassed the conventional threshold of 0.60, verifying that the instrument possesses high internal consistency and reliability over time.

4. Classical Assumption Tests

a. Normality Test

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,86581840
Most Extreme Differences	Absolute	,055
	Positive	,051
	Negative	-,055
Test Statistic		,055
Asymp. Sig. (2-tailed)		,200 ^{c,d}

Source: Data Processed Using SPSS Version 23, 2026

To ensure the accuracy of the multiple linear regression model, classical assumption tests were executed. Based on Table 4, The normality of the data distribution was assessed using the One-Sample Kolmogorov-Smirnov test. The results yielded an Asymptotic Significance (2-tailed) value of 0.200, which is substantially higher than the 0.05 alpha level, confirming that the residual data are normally distributed.

b. Multicollinearity Test**Table 5. Multicollinearity Test Results**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Sanction Tax	,869	1,151
	Tax Service Quality	,729	1,371
	Tax Socialization	,731	1,367

Source: Data Processed Using SPSS Version 23, 2026

Multicollinearity was evaluated by inspecting the Variance Inflation Factor (VIF) and Tolerance values. Based on Table 5 the multicollinearity test results indicate that no multicollinearity problems were detected in the regression model. This is evidenced by the tolerance values of all independent variables exhibited Tolerance values above 0.10 and VIF values strictly below 10 (Sanctions VIF = 1.151, Tax Service Quality VIF = 1.371, Socialization VIF = 1.367).

c. Heteroscedasticity Test**Table 6. Heteroscedasticity Test Results**

Coefficients ^a					
	N	Minimum	Maximum	Mean	Std. Deviation
Sanction Tax	100	6,00	16,00	12,9900	2,42668
Tax Service Quality	100	9,00	20,00	16,6200	2,61225
Tax Socialization	100	5,00	20,00	15,9600	3,11049
Taxpayer Compliance	100	14,00	24,00	20,6900	2,36428

Source: Data Processed Using SPSS Version 23, 2026

Based on table 6, the Glejser test was applied to detect heteroscedasticity. The significance levels for all variables (Sanctions = 0.558, Tax Service Quality = 0.787, Socialization = 0.260) were well above 0.05. Therefore, the regression model showed no evidence of heteroscedasticity.

5. Multiple Linear Regression Analysis Test**Table 5. Multiple Linear Regression Results**

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10,811	1,434		7,540	,000
	Sanction Tax	,486	,084	,499	5,778	,000
	Tax Service Quality	,174	,085	,192	2,038	,044
	Tax Socialization	,042	,072	,055	,585	,560

Source: Data Processed Using SPSS Version 23, 2026

Multiple linear regression was conducted to determine the directional influence and magnitude of the independent variables on taxpayer compliance. The regression equation formulated from Table 5 is $Y = 10.811 + 0.486 X_1 + 0.174 X_2 + 0.042 X_3$. The constant value of 10.811 implies that in the absolute absence of sanctions, service quality, and socialization, the baseline compliance level remains at

10.811 units. The positive coefficients across all independent variables suggest a unidirectional relationship; as these factors improve, compliance theoretically increases.

6. Hypothesis Testing

a. t-Test

Table 6. t-Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10,811	1,434		7,540	,000
	Sanction Tax	,486	,084	,499	5,778	,000
	Tax Service Quality	,174	,085	,192	2,038	,044
	Tax Socialization	,042	,072	,055	,585	,560

Source: Data Processed Using SPSS Version 23, 2026

Based on the partial t-test results presented in Table 6, several statistical conclusions can be drawn regarding the formulated hypotheses. The Tax Sanctions variable (X1) yielded a t-value of 5.778 with a significance level of 0.000 (< 0.05), leading to the rejection of H01 and the acceptance of Ha1. This indicates that tax sanctions exert a positive and significant influence on motor vehicle taxpayer compliance. Furthermore, the Service Quality variable (X2) produced a t-value of 2.038 and a significance level of 0.044 (< 0.05), resulting in the rejection of H02 and the acceptance of Ha2. This confirms that the quality of tax services has a positive and significant impact. Conversely, the Tax Socialization variable (X3) recorded a t-value of 0.585 with a significance level of 0.560 (> 0.05), leading to the rejection of Ha3 and the acceptance of H03. Consequently, tax socialization does not demonstrate a statistically significant effect on the compliance behavior of motor vehicle taxpayers in Ternate City.

b. Coefficient of Determination Analysis (R²) Test

Table 7. Coefficient of Determinations Analysis Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,614 ^a	,377	,358	1,89475

Source: Data Processed Using SPSS Version 23, 2026

The coefficient of determination (R²) shows the proportion of variation in the dependent variable (Y) explained by the independent variables (X) (Ghozali & Kusumadewi, 2023). Based on Table 7, the Adjusted R-Square value stands at 0.358. This statistical metric implies that the synergistic combination of tax sanctions, service quality, and tax socialization accounts for 35.8% of the total variance observed in motor vehicle taxpayer compliance in Ternate City. The residual 64.2% is governed by external variables excluded from this specific analytical model.

7. The effect of tax sanctions on taxpayer compliance

The regression results indicate that tax sanctions have a positive and statistically significant effect on taxpayer compliance in Ternate City. Based on the empirical output, the Tax Sanctions variable (X1) yielded a t-value of 5.778 and a significance level of 0.000 ($p < 0.05$). This robust statistical evidence confirms the acceptance of the first hypothesis (H1). Under the TPB, sanctions relate to control beliefs, tax sanctions can act as a deterrent by increasing taxpayers' awareness of the consequences of non-compliance. When taxpayers perceive that violations will result in penalties, such as administrative fines, they may be more motivated to fulfill their tax obligations on time.

The fear of financial detriment acts as an immediate psychological deterrent against evasion or delay. This finding is deeply aligned with the assertions made by Desi et al. (2026) Ardy et al. (2026), and Rizkiana (2023), which report a positive role for tax sanctions in motor vehicle taxpayer compliance. At the same time, the literature includes findings that differ, such as Carolina (2024) who found no effect and attributed it to persistent cheating and to sanctions that did not deter violators and from Hendriawan (2022). Differences across studies may reflect variations in enforcement practices, taxpayer perceptions, and local administrative conditions. In contrast to studies that undermine the efficacy of sanctions, this research proves that in regional contexts like Ternate, sanctions are not merely theoretical deterrents; they are practical drivers of civic duty.

8. The effect of Tax Service Quality on taxpayer compliance

Tax service quality also has a positive and statistically significant effect on taxpayer compliance in Ternate City. Based on the empirical output, the Service Quality variable (X2) yielded a t-value of 2.038 and a significance level of 0.044 ($p < 0.05$). Because p is below 0.05 and the coefficient is positive H_2 is supported. Based on the Theory of Planned Behavior (TPB), tax service quality enhances a taxpayer's control beliefs. Excellent service such as responsive staff, clear procedures, and efficient administration reduces perceived barriers. When the payment process is perceived as easy and manageable, taxpayers are significantly more motivated to fulfill their motor vehicle tax obligations. Respondents rated service quality positively overall (mean per item of 3.32), and only 11.2% of all service responses were "disagree" or "strongly disagree".

The result aligns with studies referenced in the thesis, including Awaloedin et al. (2020), Ammy (2023) and Febriana & Kurniawanto (2025), which identify service quality as a factor associated with motor vehicle tax compliance. However, other research from Prasasta et al. (2026) and Luthfillah and Dewi (2025) has found non-significant effects, illustrating that the relationship may be influenced by context and by the relative importance of other factors.

9. The effect of Tax Socialization on taxpayer compliance

Tax Socialization does not have a statistically significant effect on taxpayer compliance in this study. The coefficient is positive at 0.042, but the t-statistic is 0.585 and the significance level is 0.560 ($p > 0.05$), which exceeds 0.05. Accordingly, H_3 is not supported. The positive coefficient indicates the estimated direction of the relationship, but the evidence is insufficient to conclude that socialization is associated with a reliable change in compliance in the population represented by the sample.

Interpreted through the TPB, tax socialization may increase knowledge but does not necessarily change the beliefs and motivation needed for compliance. Knowing tax obligations does not guarantee willingness to pay, particularly when intrinsic motivation is low or external constraints exist. Factors that taxpayers experience directly, namely sanctions and service, therefore appear to weigh more heavily than information alone. The result is consistent with Sulistyari et al. (2022), Latif et al. (2025), Febriana (2025), and Hariyati et al. (2025), and suggests that one-way educational campaigns may be insufficient. Therefore, tax socialization should adopt more interactive and persuasive approaches that emphasize the communal benefits of compliance and integrate digital incentives.

E. CONCLUSION

This study examined the effect of tax sanctions, tax service quality, and tax socialization on motor vehicle taxpayer compliance in Ternate City using data from 100 taxpayers. Based on the empirical findings, tax sanctions exert a significant positive influence on motor vehicle taxpayer compliance, suggesting that strict enforcement inherently increases a taxpayer's willingness to fulfill their obligations. Service quality also exhibits a significant positive impact on compliance, implying that superior administrative service delivery directly enhances taxpayer discipline. Meanwhile, tax socialization has no substantial effect on taxpayer compliance, indicating that current informational campaigns do not translate into actual behavioral change. With an adjusted R-squared standing at 0.358, it is demonstrated that the three explanatory variables account for 35.8% of the changes occurring in taxpayer compliance, with the remaining 64.2% driven by external factors outside this research model.

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