

THE APPLICATION OF TAX SANCTIONS ON AWARENESS AND COMPLIANCE OF MOTOR VEHICLE TAXPAYERS AT THE MAJENE DISTRICT SAMSAT OFFICE

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Abstract

This study examines the impact of tax sanctions on the awareness and compliance of motor vehicle taxpayers at the Majene Regency Samsat Office. Utilizing a mixed-methods approach, the research collected quantitative data from 120 respondents through questionnaires and qualitative data through observations and interviews with Samsat employees. The results indicate that while taxpayers perceive tax sanctions positively, their influence on increasing awareness and compliance remains limited. Quantitative findings show compliance rates have stagnated below 50% from 2019 to 2022, with many taxpayers citing forgetfulness, financial constraints, or indifference, particularly among upper-class individuals, as reasons for non-compliance. Qualitative insights further reveal that sanctions, typically administrative fines, are insufficient to create a deterrent effect. Employees act as facilitators, yet enforcement lacks the rigor to alter taxpayer behavior substantially. The study's factor analysis supports the validity and reliability of the instruments used, and results suggest the need for complementary strategies, such as reward mechanisms for timely taxpayers and more tangible penalties (e.g., temporary withholding of vehicle documents). The research highlights the necessity of tailoring enforcement mechanisms to diverse taxpayer characteristics to promote voluntary tax compliance and improve local revenue outcomes effectively.

Keywords: *tax sanctions, tax awareness, tax compliance, motor vehicle taxpayers, mixed-method analysis*

Introduction

The primary factor affecting taxpayer compliance in fulfilling tax obligations is the individual's awareness. Higher taxpayer awareness leads to timely tax payments, accurate tax reporting, and adherence to existing tax regulations. Several elements can influence the degree of compliance, including enforcing tax penalties, the quality of tax services, and adopting a modern tax administration system. To ensure compliance with tax laws, it is essential to impose sanctions on those who violate them (Savitri & Nuraina, 2017).

Taxes are used for state purposes or financing in various development projects, be it infrastructure or others (Ajeigbe, Ganda, & Enowkenwa, 2024). This research focuses on the Majene Regency area, West Sulawesi Province. If the local tax collection obtained from the tax revenue of a region increases, it will affect economic growth in the area. Local taxes are a right for local governments that can be used to improve regional progress, one of which is Motor Vehicle Tax (PKB). The development of the number of motorised vehicles which increases every year, in this case indirectly increases tax payments by each taxpayer who owns the motorised vehicle. The government agency in the Majene Regency area that handles taxpayer payments is the Majene Regency Samsat Office to collect taxes imposed on every motor vehicle owner. The increasing awareness and compliance of motor vehicle taxpayers in paying taxes will increase the source of Regional Original Revenue (PAD).

Majene Regency has experienced significant population growth. Based on the increase in population, it is able to increase the purchase of motorised vehicles in Majene Regency, thus increasing the number of ownership of these motorised vehicles. The increasing ownership of motorised vehicles shows that motorised vehicle taxpayers are also increasing (Arman, 2021). The increasing number of motor vehicle ownership will increase the amount of motor vehicle taxpayer payments if other factors are considered constant (Ardiansyah & Santoso, 2025). However, there are

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many other factors that hinder the revenue of motor vehicle taxpayers from tax payments, one of which is the lack of public awareness of tax payments, so people who use motorised vehicles in Majene Regency do not necessarily increase local revenue if not supported by factors that can affect compliance in paying taxes.

Taxpayer awareness can be defined as a voluntary disposition whereby individuals possess sufficient understanding and knowledge of taxation without being influenced or coerced by external parties (Efosa & Amede, 2024). A favorable public perception of governmental performance in executing its functions can significantly enhance voluntary compliance with tax obligations (Alshira'h, 2024; e Hassan, Naeem, & Gulzar, 2021; Ummah, 2015).

Taxpayer compliance refers to the behavior of individuals or entities in fulfilling all tax-related obligations and exercising their rights by prevailing tax laws and regulations. This concept embodies a taxpayer's willingness to conform to statutory requirements, which is essential in maintaining the tax system's integrity (Belahouaoui & Attak, 2024). Non-compliance is frequently associated with attempts at tax avoidance, which undermines fiscal stability. Empirical evidence from Switzerland supports this view, demonstrating that elevated levels of taxpayer compliance contribute positively to national budget performance (Djawadi & Fahr, 2013; Surugiu et al., 2025). Furthermore, compliance is directly linked to tax revenue; as taxpayer compliance improves, government revenue from taxation correspondingly increases (Falsetta, Schafer, & Tsakumis, 2024; Kochanova, Hasnain, & Larson, 2020; Mutia, 2014).

Tax sanctions function as a legal instrument to enforce adherence to tax laws and serve as a deterrent against violations. They play a critical role in maintaining compliance by ensuring that tax norms are respected and followed (Mardiasmo, 2016). Sanctions are imposed in response to breaches of tax legislation and are considered a manifestation of the state's tax policy and legal framework. According to Purwono, (2008), tax sanctions are classified into two primary categories: administrative and criminal.

1. Administrative sanctions refer to the obligation to compensate for state losses, which may be administrative fines, interest charges, or increases in tax owed. These sanctions are imposed on taxpayers who commit administrative violations that do not constitute criminal offenses under tax law.
2. Criminal Sanctions are the final action of the government that wants tax regulations to be fulfilled. Criminal sanctions will be imposed if there is a violation that has elements of intent, negligence or negligence, and neglect. The threat of criminal sanctions is in the form of criminal fines, imprisonment or imprisonment.

Law Number 28 of 2009 concerning Regional Taxes and Levies, particularly Article 95, stipulates that the regulation of regional taxes is established through regional legal instruments, including provisions governing administrative sanctions. According to this law, if tax payments are made after the deadline specified in the Regional Tax Assessment Letter (Surat Ketetapan Pajak Daerah, or SKPD), the taxpayer will incur administrative sanctions in the form of a penalty amounting to 2% per month of the principal tax amount. Furthermore, as defined in Articles 1, 12, and 13 of the same legislation, motor vehicle tax refers to a tax levied on the ownership and/or control of motorized vehicles. The implementation of motor vehicle tax collection is conducted through the Joint Samsat Office, a collaborative institution comprising three government bodies: the Regional Revenue Agency (Bapenda), the Indonesian National Police, and PT (Persero) Jasa Raharja, a state-owned insurance company.

As conceptualized by Nurhasan, (2013), evaluation is a systematic process or procedure utilized to identify and assess a particular condition or phenomenon using predetermined methodologies and criteria. Evaluation encompasses quantitative approaches, such as numerical data or test scores derived from measurement instruments, and qualitative assessments, including observations or narrative descriptions of taxpayer awareness and compliance behavior in response to the enforcement of tax sanctions (Belahouaoui & Attak, 2024; Younus et al., 2025). Within this study, evaluation is understood as an integrative process that involves measurement and provides a comprehensive analysis of the subject under investigation. This perspective aligns with the views of Abd. Rahman A. Ghani as cited in Setiadi & Ghani, (2006) that evaluation is a broader assessment method beyond mere measurement activities.

This research uses an impact evaluation model that requires information on a combination of quantitative and qualitative data, so in impact evaluation, a combination of quantitative and qualitative data is needed, which is called mixed-method. The use of the impact evaluation model of the application of tax sanctions can be presented through quantitative and qualitative data. Quantitative data in the process of awareness of motor vehicle taxpayers is presented in the form of questionnaire results (%) and taxpayer compliance is presented in the form of secondary data (data processed by researchers through document studies from secondary data at the Majene Regency Samsat Office, namely calculating the percentage of compliance of motor vehicle taxpayers). Meanwhile, things that are not explained in quantitative data will be explained through qualitative data that can be obtained from the results of observations and interviews, for example the reasons behind motor vehicle taxpayers not regularly paying their taxes, even though tax sanctions have been applied. Brannen, (2005) argues that qualitative research can help quantitative research, among

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others, by providing basic information about the context and subject. Qualitative research/data can also help interpret the relationship between variables and can also be used to explain the factors underlying the relationship between things that need to be studied. This is further strengthened that in the evaluation of the impact of the application of tax sanctions on awareness and compliance of motor vehicle taxpayers at the Majene Regency Samsat Office with a mixed method approach, 2) explain the various factors that cause the application of sanctions in implementing taxpayer awareness and compliance. The benefit of this research is to provide information to the Majene Regency Samsat Office about the impact of the application of sanctions on taxpayer awareness and compliance in paying motor vehicle taxes.

RESEARCH METHODS

The research employed a mixed methods approach, integrating qualitative and quantitative techniques to understand the research problem comprehensively. According to Sarwono, (2013), a mixed methods design involves the utilization of two or more methodologies derived from distinct paradigms specifically, quantitative and qualitative approaches. In line with this, Creswell & Clark, (2017) defines Mixed Method Research (MMR) as an approach that emphasizes the integration of qualitative and quantitative data within a single study or across multiple interrelated studies.

The research site was the SAMSAT Office of Majene Regency, with data collection carried out between April and October 2023. The research subjects consisted of motor vehicle taxpayers registered at the Majene SAMSAT Office and employees working at the same institution. The research focused on examining the impact of the implementation of tax sanctions on motor vehicle taxpayers' awareness and compliance levels in the Majene Regency.

The table below systematically presents details concerning the types and categories of data, data collection techniques, research instruments, and data sources.

Table 1. Classification of Collected Data, Data Collection Methods, Instruments, and Sources

No	Data types and categories Data collection	Techniques and methods	Instruments	Data sources
The application of tax sanctions to the level of awareness of motor vehicle taxpayers				
1.	The implementation of tax sanctions about the awareness level of motor vehicle taxpayers a quantitative analysis.	Questionnaire (quantitative)	Questionnaire	Motor vehicle taxpayer participants
2.	The implementation of sanctions about the awareness of motor vehicle taxpayers – a qualitative study.	Observation (qualitative)	Sheet for field notes	The process of applying sanctions
The application of tax sanctions to the level of awareness of motor vehicle taxpayers				
3.	Analysis of Tax Sanction Enforcement on the Compliance Level of Motor Vehicle Taxpayers Using Secondary Quantitative Data.	Document study of motor vehicle taxpayer compliance percentage (quantitative)	Secondary data	Secondary data at the Majene Regency Samsat Office
4.	Assessment of the Effect of Tax Sanctions on the Compliance Level of Motor Vehicle Taxpayers Based on Interview Findings (Qualitative Data) and Questionnaire Results (Quantitative Data).	Interview (qualitative)	Interview guide	Majene Regency Samsat Employees
		Questionnaire (quantitative)	Questionnaire	Motor vehicle taxpayer participants

The steps used in this research are:

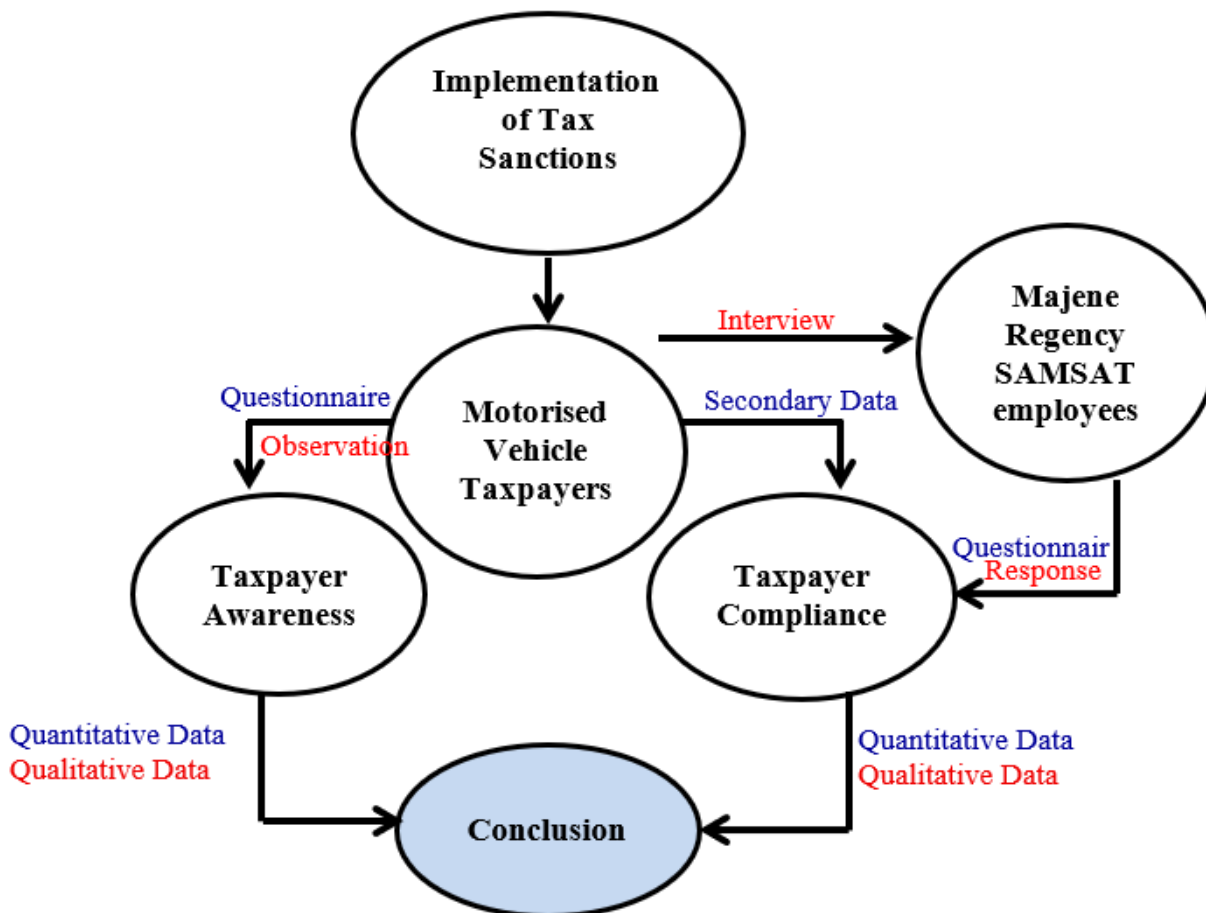
1. The application of tax sanctions to the level of awareness of motor vehicle taxpayers through questionnaires produces quantitative data.
2. The application of sanctions to the awareness of motor vehicle taxpayers through observation produces qualitative data.

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3. The application of tax sanctions to the level of compliance of motor vehicle taxpayers through secondary data (quantitative data).
4. An analysis of the implementation of tax sanctions on motor vehicle taxpayer compliance levels using qualitative data from interviews and quantitative data from questionnaires.
5. Findings from a mixed-methods analysis on the effect of tax sanction implementation on motor vehicle taxpayers' awareness and compliance levels.

The framework for this research can be described as follows:



Description :

Blue coloured writing: Quantitative Data

Red coloured writing: Qualitative Data

Figure 1: Framework of thought

Data collection in this study through: 1) distributing questionnaires using a Likert scale about the application of sanctions to motor vehicle taxpayer awareness, 2) distributing questionnaires using a Likert scale about the application of sanctions to motor vehicle taxpayer compliance, 3) observation where researchers make observations about the process of applying tax sanctions at the Majene Regency SAMSAT Office, 4) document studies derived from secondary data in the form of a percentage of motor vehicle taxpayer compliance, 5) interviews with Majene Regency SAMSAT Office employees about responses to the application of sanctions to motor vehicle taxpayer compliance. Presentation of data in the form of tables and descriptions. Data reduction is the stage of selecting data findings that are in accordance with research needs. Withdrawal aims to explain whether the hypothesis proposed can be accepted or rejected.

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RESULTS AND DISCUSSION

This study employed a sequential explanatory design, initiating the collection and analysis of quantitative data, followed by the collection and analysis of qualitative data. The qualitative phase was intended to elaborate on or clarify findings that could not be fully interpreted through quantitative analysis alone.

1. The Implementation of Tax Sanctions and the Awareness Level of Motor Vehicle Taxpayers (Quantitative Data via Questionnaire)

The findings of this study are categorized into quantitative and qualitative outcomes. The quantitative results provide insights into the extent to which tax sanctions have been implemented, and their influence on the awareness of motor vehicle taxpayers registered at the SAMSAT Office in Majene Regency. This data reflects respondents' perceptions and experiences regarding enforcing tax sanctions and its effect on taxpayer awareness. A detailed presentation of these quantitative results, particularly concerning the implementation of sanctions and taxpayer awareness levels, is provided in Tables 2 and 3.

Table 2 Number of Respondents' Answers to the Level of Implementation of Tax Sanctions on the Level of Awareness of Motor Vehicle Taxpayers

No	Questionnaire Question	Likert Scale Application of Tax Sanctions on the Level of Awareness of Motor Vehicle Taxpayers (Respondents)					Number of Respondents
		1*	2*	3*	4 *	5*	
1	The application of tax sanctions can increase awareness of motor vehicle taxpayers at the Majene Regency SAMSAT office.	1	0	2	57	60	120
2	The imposition of sanctions must be implemented firmly to all taxpayers who violate in order to increase awareness in paying motor vehicle taxes.	1	0	5	63	51	120
3	Sanctions given to taxpayers must be in accordance with the delay in payment so that taxpayers can prepare an allocation of funds for tax payments.	0	0	16	58	46	120
4	Sanctions are needed in order to create awareness in the obligation to pay taxes.	0	2	9	59	52	120

Information:

- * : Strongly Agree (SA) poin 5
- ** : Agree (A) poin 4
- *** : Neutral (N) poin 3
- **** : Disagree (D) poin 2
- ***** : Totally Disagree (TD) poin 1

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Table 3 Percentage of Respondents' Answers to the Level of Implementation of Tax Sanctions on the Level of Awareness of Motor Vehicle Taxpayers

No	Questionnaire Question	Likert Scale Application of Tax Sanctions on the Awareness Level of Motor Vehicle Taxpayers (%)					(%)
		1*	2*	3*	4*	5*	
1	The application of tax sanctions can increase awareness of motor vehicle taxpayers at the Majene Regency SAMSAT office.	0,83%	0%	1,6%	47,5%	50%	100%
2	The imposition of sanctions must be implemented firmly to all taxpayers who violate in order to increase awareness in paying motor vehicle taxes.	0,83%	0%	4,1%	52,5%	42,5%	100%
3	Sanctions given to taxpayers must be in accordance with the delay in payment so that taxpayers can prepare an allocation of funds for tax payments.	0%	0%	13,3%	48,3%	38,3%	100%
4	Sanctions are needed in order to create awareness in the obligation to pay taxes.	0%	1,6%	7,5%	49,1%	43,3%	100%

Information:

- * : Strongly Agree (SA) poin 5
- ** : Agree (A) poin 4
- *** : Neutral (N) poin 3
- **** : Disagree (D) poin 2
- ***** : Totally Disagree (TD) poin 1

Referring to the data presented in Tables 2 and 3, the extent of tax sanction implementation and its influence on the awareness of motor vehicle taxpayers at the SAMSAT Office of Majene Regency demonstrates considerable variation. Based on the categorization levels outlined in the tables, respondents' perceptions regarding applying tax sanctions were classified into five response categories: *strongly agree*, *agree*, *neutral*, *disagree*, and *strongly disagree*. The lowest proportion of responses was recorded in the *strongly disagree* category, with 0%, whereas the highest response rate appeared in the *agreed* category, comprising 52.2% of participants. These findings suggest that most respondents expressed an upbeat assessment of the implementation of tax sanctions and their perceived role in enhancing taxpayer awareness.

The assessment employed Cronbach's Alpha as the reliability coefficient regarding instrument reliability. Sugiyono, (2019) states that an instrument is considered reliable if it yields a Cronbach's Alpha value greater than 0.60. In this study, the questionnaire instrument met this criterion, indicating that the data collected were internally consistent and reliable. The reliability test results for the variables implementation of tax sanctions and awareness level of motor vehicle taxpayers are detailed in the following table.

Table 4
Reliability Test Results
Implementation of tax sanctions on taxpayer awareness

Reliability Statistics	
Cronbach's Alpha	N of Items
.764	4

Based on the reliability test results in the table above, it shows the Cronbatch alpha value on the variable application of tax sanctions on taxpayer awareness of 0.764 which indicates greater than 0.60, so it is feasible to use it as a measuring instrument for the questionnaire instrument in this study.

1. Implementation of Tax Sanctions about Motor Vehicle Taxpayer Awareness through Observational Data (Qualitative Evidence)

The quantitative findings require further elaboration and contextualization through qualitative data derived from field observations. These qualitative insights deepen the understanding of how tax sanctions are perceived and how they influence taxpayer awareness in practice. A general summary of the observational field notes collected during the study is systematically presented in Table 5.

Table 5 Overview of the Content of Field Notes Observation Results of the Application of Tax Sanctions on the Level of Awareness of Motorised Vehicle Taxpayers at the Majene Regency SAMSAT Office

No	Aspects diobserved	Observation Result
1.	General application of sanctions	The general sanctions imposed on violating taxpayers are in the form of administrative sanctions. The amount of sanctions imposed is 2% per month of the basic tax. If it is more than 22%, it will be charged 2 times in arrears.
2.	The role of SAMSAT employees	The role of SAMSAT employees in the application of tax sanctions is most dominant as a facilitator. In practice, SAMSAT employees act as facilitators, resource persons, and evaluators, as well as consultants. Furthermore, the implementation of tax payments, tax employees make many contributions as providing tax payment services to taxpayer consultation media.
3.	Sanctioning methods/strategi es used	The use of the method of applying sanctions used is through ticketing carried out by the police, then if a dead tax STNK is found, it will be directed to make basic tax payments along with fines to the Majene Regency Samsat office.
4.	Object of study observed	The object of study observed is motor vehicle taxpayers registered at the Majene Regency Samsat office and tax officials at the Majene Regency Samsat office.
5.	Motor vehicle taxpayer engagement	In its application, motor vehicle taxpayers carry out their tax obligations along with the fines that are then imposed.

Based on the data in Table 5, it can be obtained information that the tax sanction imposed on taxpayers who violate is 2% per month of the basic tax. If it exceeds 22% (1 year), it will be charged in arrears 2 times. The percentage of tax sanctions imposed is determined by the Majene Regency Regional Government. SAMSAT Majene Regency office employees act as facilitators to taxpayer consultation media.

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1. Implementation of Tax Sanctions on the Compliance Level of Motor Vehicle Taxpayers Based on Secondary Data (Quantitative Approach).

The compliance level of motor vehicle taxpayers is assessed through a document analysis of secondary data obtained from the Majene Regency SAMSAT Office. This data reflects the percentage of compliance among motor vehicle taxpayers. The following presents the compliance percentage recorded at the Majene Regency SAMSAT Office for the 2019–2022 period:

Table 6 Compliance of Majene motor vehicle taxpayers

No	Year	Motorised Vehicle Taxpayers			Percentage of Taxpayer Compliance (%)
		Number of registered vehicles (Unit)	Number of paying vehicles (Unit)	Number of vehicles in arrears (Units)	
1	2019	33.364	15.640	18.806	46%
2	2020	34.735	15.845	21.980	45%
3	2021	36.471	15.884	24.250	43%
4	2022	38.130	17.769	27.193	46%

Data source: Majene Regency SAMSAT Office, 2023

Based on the table above, it can be seen that the percentage of taxpayer compliance in 2019 was only 46%. then decreased in 2020 by 45%, and in 2021 only 43%, until in 2022 it was 46%. This means that motor vehicle taxpayer compliance in the last 4 years has never reached 50%, so the application of tax sanctions to taxpayer compliance is still low.

1. Application of Tax Sanctions to the Compliance Level of Motor Vehicle Taxpayers Through Interview Results (Qualitative Data) and Questionnaires (Quantitative Data)

Another qualitative research result is the results of interviews with Majene Regency SAMSAT employees about the application of sanctions to taxpayer compliance which informs their perceptions of tax sanctions on taxpayer compliance. The results of the interview provide information that the sanctions imposed by the SAMSAT office do not have a deterrent effect on taxpayers because some taxpayers from the upper class actually underestimate their tax obligations because they can afford to pay tax fines, for taxpayers who are old usually forget if the tax is due.

The responses of Majene district Samsat employees regarding the application of sanctions to taxpayer compliance are stated below.

... According to Ishar as the Head of Data Collection and Determination Section, the sanction given is 2% per month of the basic tax then if it is more than 22%, it will be subject to arrears 2 times...

...According to Ishar as the head of data collection and determination stated that the sanctions imposed by the SAMSAT office did not have a deterrent effect on taxpayer compliance, when they were asked the answers given were different, some said they did not pay taxes because they did not have money and some forgot...

...According to Sitti Maskura as billing staff stated that the delay in tax payments depends on the personality of the taxpayer, some of the taxpayers from the upper class, they underestimate their tax obligations because they can afford to pay the tax fines...

Some of the answers of Samsat employees assume that the application of sanctions to taxpayer compliance seems to have mixed opinions, namely that it does not have a deterrent effect on taxpayers, when taxpayers are late in paying taxes, they have several reasons for not paying taxes on time and some of the taxpayers underestimate the obligation to pay taxes on time because taxpayers have the ability to pay tax fines, do not have money and forget factors. However, most respondents think that the application of sanctions to taxpayer compliance is very important to do considering the number of taxpayers who violate their tax obligations.

Based on the description above, it can be stated that the inhibiting factors in the application of tax sanctions to taxpayer compliance include several things, including forgetting factors, not having money and taxpayers from the upper class who state that they are willing to pay tax sanctions for most taxpayers. So, the obstacle in this case is the personality of each different taxpayer.

The following is the level of application of tax sanctions to the compliance of motor vehicle taxpayers at the Majene Regency Samsat office (presented in Tables 7 and 8).

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Table 7 Number of Respondents' Answers to the Level of Implementation of Tax Sanctions on the Compliance Level of Motor Vehicle Taxpayers

No.	Questionnaire Question	Likert Scale Application of Tax Sanctions to the Compliance Level of Motor Vehicle Taxpayers (Respondents)					Number of Respondents
		1*	2*	3*	4 *	5*	
1	Sanctions are imposed on taxpayers in order to create compliance in paying taxes.	0	0	1	77	42	120
2	The imposition of sanctions must be carried out firmly to violating taxpayers so that taxpayers no longer forget the due date for motor vehicle tax payments.	0	0	6	70	44	120
3	Administrative sanctions are imposed on violating taxpayers so that taxpayers always fulfil their obligations to pay motor vehicle taxes.	0	0	3	68	49	120
4	Enabling tax sanctions can potentially enhance motor vehicle taxpayers' compliance with the SAMSAT Office of Majene Regency.	0	0	0	80	40	120

Information:

- * : Strongly Agree (SA) poin 5
- ** : Agree (A) poin 4
- *** : Neutral (N) poin 3
- **** : Disagree (D) poin 2
- ***** : Totally Disagree (TD) poin 1

Furthermore, the quantitative data that has been summarized based on the results of the questionnaire can be percentaged in the following table:

Table 8 Percentage of Respondents' Answers to the Level of Implementation of Tax Sanctions on the Compliance Level of Motor Vehicle Taxpayers

No.	Questionnaire Question	Likert Scale Application of Tax Sanctions to the Compliance Level of Motor Vehicle Taxpayers (%)					Total (%)
		1*	2*	3*	4 *	5*	
1	Sanctions are imposed on taxpayers in order to create compliance in paying taxes.	0%	0%	0,83%	64,1%	35%	100%
2	The imposition of sanctions must be carried out firmly to violating taxpayers so that taxpayers no longer forget the due date for motor vehicle tax payments.	0%	0%	5%	58,3%	36,6%	100%
3	Administrative sanctions are	0%	0%	2,5%	56,6%	40%	100%

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	imposed on violating taxpayers so that taxpayers always fulfil their obligations to pay motor vehicle taxes.						
4	Enabling tax sanctions can potentially enhance motor vehicle taxpayers' compliance with the SAMSAT Office of Majene Regency.	0%	0%	0%	66,6%	33,3%	100%

Information:

- * : Strongly Agree (SA) poin 5
- ** : Agree (A) poin 4
- *** : Neutral (N) poin 3
- **** : Disagree (D) poin 2
- ***** : Totally Disagree (TD) poin 1

Referring to the data presented in Tables 7 and 8, the extent to which tax sanctions are applied and their influence on motor vehicle taxpayer compliance at the SAMSAT Office of Majene Regency exhibits a range of variations. Based on the response categories provided in the tables, perceptions regarding the implementation of tax sanctions on taxpayer compliance are classified into five categories: strongly agree, agree, neutral, disagree, and strongly disagree. The lowest response rate appeared in the strongly disagree category, with 0%, while the highest percentage was observed in the agreed category, totaling 66.6%. These results indicate that most respondents expressed positive views toward the effectiveness of tax sanction enforcement in improving taxpayer compliance.

The study employed Cronbach's Alpha to measure internal consistency regarding instrument reliability. Sugiyono, (2019) states that a research instrument is reliable if Cronbach's Alpha coefficient exceeds 0.60. In this study, the instrument used to assess the variables of tax sanction implementation and taxpayer compliance level surpassed this threshold, indicating that the questionnaire data are reliable. The detailed reliability test results for these variables are presented in the following table.

**Table 9 Reliability Test Results
Implementation of tax sanctions on taxpayer compliance**

Reliability Statistics	
Cronbach's Alpha	N of Items
.759	4

Based on the results of the reliability test in the table above, it shows the Cronbatch alpha value on the variable application of tax sanctions on taxpayer compliance of 0.759 which indicates greater than 0.60 so it is feasible to use it as a measuring instrument for the questionnaire instrument in this study.

1. Results of Mix Method Test on the Application of Tax Sanctions to the Level of Awareness and Compliance of Motor Vehicle Taxpayers

The last step of quantitative data collection is to collect data on the application of tax sanctions to the level of awareness and compliance of motor vehicle taxpayers through questionnaires. The questionnaire was developed through the stages of reviewing the literature, constructing instruments and field trials three times involving directly motorised vehicle taxpayers as many as 120 respondents. The data from the field trial results were analysed using exploratory factor analysis (EFA), until a feasible final questionnaire was obtained. Based on the results of the third trial, a valid and reliable questionnaire can be obtained. Furthermore, the EFA results are known from the total

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cumulative variance value $\geq 50\%$, and the value of the rotation factor component per item ≥ 0.3 . The range of rotation matrix component values per item for the application of tax sanctions to taxpayer awareness and compliance is between 0.493 and 0.904.

1. Uji *Exploratory Faktor Analysis* (EFA)

Assessing the factors of the application of tax sanctions on awareness and compliance of motor vehicle taxpayers.

Table 10 KMO and bartlett's test

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.596
Bartlett's Test of Sphericity	Approx. Chi-Square	126.137
	Df	28
	Sig.	.000

The table above shows the results of the KMO test in this study, which is 0.596, and based on the results of Bartlett's test of sphericity, it is 0.000, which shows a P value <0.05 , which means the test value in this study is significant. The test results indicate that the data and variables used in the study are worthy of being studied. According to Ghozali et al., (2016) factor analysis can continue when the KMO value exceeds 0.05. In addition, to see whether or not factor analysis can be carried out, look at Bartlett's test of sphericity value to see the correlation between variables. Meanwhile, the scree plot graph below illustrates the factors/variables consistent with taxpayer awareness and compliance. The figure below shows the relationship between factors and eigen values.

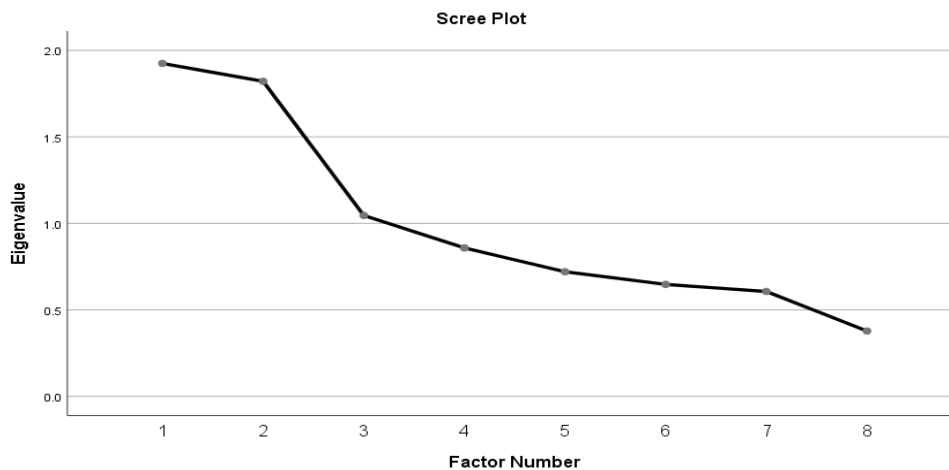


Figure 2 Scree plot of the relationship between factor number and eigenvalue.

Based on the illustration above, it can be observed that three distinct components were identified, each representing a cluster of related statement items. The results from the rotated factor matrix indicate that eight statement items were successfully grouped into three-factor categories. Specifically, Factor 1 consists of three items with loading values of 0.982, 0.559, and 0.449; Factor 2 also includes three items with loading values of 0.651, 0.537, and 0.489, while Factor 3 comprises two items with loading values of 0.492 and 0.416.

The outcomes of the factor rotation meet the accepted standard of adequacy, as all factor loadings exceed the threshold value of 0.3, which is considered an indicator of model fit. According to Costello & Osborne, (2005), a factor structure is regarded as adequate or well-fitting when it demonstrates factor loadings above 0.3 and avoids cross-loading, thereby affirming the validity of the factor groupings.

CONCLUSIONS AND SUGGESTIONS

1. Implementation of Tax Sanctions on the Awareness Level of Motor Vehicle Taxpayers through Questionnaires (Quantitative Data)

The quantitative findings in this study provide insight into the extent to which tax sanctions are applied and their effect on the awareness and compliance of motor vehicle taxpayers at the SAMSAT Office of Majene Regency. The responses indicate diverse perceptions regarding applying tax sanctions to taxpayer awareness. As presented in the corresponding tables, responses were categorized into five groups: *strongly agree*, *agree*, *neutral*, *disagree*, and *strongly disagree*. The lowest percentage was recorded at 0% for *strongly disagree*, while the highest rate—67.5%—was observed for *agree*, indicating a generally positive perception among respondents. The reliability analysis for the instrument measuring the variable *application of tax sanctions on taxpayer awareness* produced a Cronbach's Alpha value of 0.764, which exceeds the minimum threshold of 0.60, confirming the instrument's reliability.

2. Implementation of Tax Sanctions on Taxpayer Awareness through Observation (Qualitative Data)

Based on observational data presented in Table 5, it was identified that tax sanctions imposed on non-compliant taxpayers consist of a monthly penalty of 2% of the principal tax owed. Taxpayers are subject to double penalties if arrears exceed 22% or more than one year. Employees at the Majene Regency SAMSAT Office function as facilitators, providing consultation and guidance to assist taxpayers in understanding and fulfilling their obligations.

3. Implementation of Tax Sanctions on Motor Vehicle Taxpayer Compliance through Secondary Data (Quantitative Data)

An analysis of secondary data reveals that taxpayer compliance rates remained consistently below 50% over four years. Specifically, compliance stood at 46% in 2019, decreased to 45% in 2020, declined to 43% in 2021, and returned to 46% in 2022. These figures suggest that the effectiveness of tax sanctions in improving compliance remains limited, highlighting the need for enhanced enforcement strategies or supplementary measures.

4. Implementation of Tax Sanctions on Motor Vehicle Taxpayer Compliance through Interviews (Qualitative Data) and Questionnaires (Quantitative Data)

Interview results indicate several inhibiting factors affecting the enforcement of tax sanctions, including taxpayer forgetfulness, financial constraints, and behavioral tendencies, particularly among higher-income individuals who claim the ability to pay penalties but often delay doing so. These factors underscore the role of individual taxpayer characteristics in determining compliance. Meanwhile, the questionnaire reliability test for the *tax sanctions and compliance* variable showed a Cronbach's Alpha value of 0.759, affirming the instrument's reliability for measuring taxpayer compliance.

5. Mixed Methods Analysis on the Implementation of Tax Sanctions on Taxpayer Awareness and Compliance

The integrated mixed methods test, combining questionnaire data, yielded a Kaiser-Meyer-Olkin (KMO) value of 0.596 and a significant Bartlett's Test of Sphericity ($p = 0.000$; $p < 0.05$). These results confirm that the data set is appropriate for factor analysis and that the variables employed are suitable for further statistical examination. The scree plot illustrates that the identified components align with the theoretical constructs of taxpayer awareness and compliance, validating the relevance of the selected factors.

Advice

1. The Majene Regency Samsat Office in the next period of time should not only focus on punishment in the form of imposing fines for taxpayers who are late in making tax payments, but there should be rewards for taxpayers who regularly pay taxes on time for 5 consecutive years. This is a form of government concern for people who obey paying taxes.
2. The form of application of punishment can be implemented more realistically, namely the Majene Regency Samsat Office should temporarily hold vehicle documents (STNK or BPKB) for taxpayers who do not regularly pay taxes compared to only increasing the fine rate. The duration of time the administration is held is at least 1-2 months which is imposed on taxpayers who are late in making tax payments for 3 consecutive years. This aims to make people have awareness and implement compliance in making tax payments as an obligation of every citizen.

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