

## TAX KNOWLEDGE AND SERVICE QUALITY TO MOTOR VEHICLE TAXPAYER COMPLIANCE

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### ABSTRACT

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Some so many people have vehicles that are unaware of the benefits and importance of taxpayer compliance. This issue is set apart by the rising number of mechanized vehicles consistently, however not paired with the number of citizens' vehicles re-enlisting and paying expenses at the SAMSAT office. After being identified, the reasons were partly because public knowledge about tax regulations and procedures was deemed not optimal, and the quality of service seemed unsatisfactory for some people. To ensure that, this research intends to reveal the public perception of taxpayers. Reviewing the extent of their knowledge of taxation and their level of satisfaction with the quality of services provided. This effort brings us to the question: of whether tax knowledge and service quality can affect taxpayer compliance or not. This type of research is a case study with a quantitative approach. Using the convenience sampling technique, we determine a sample of 102 people from two-wheeled motorized vehicle taxpayers as respondents who will fill out the questionnaire. The population taken is the taxpayer of two-wheeled motorized vehicles registered in SAMSAT DIY. Data were analyzed using descriptive statistics, multiple linear regression, F-test, and coefficient of determination. The results of this study indicate that the variables of tax knowledge and service quality are proven to affect taxpayer compliance in paying for two-wheeled motorized vehicles.

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### INTRODUCTION

The role of taxes as a contributor to state revenue in Indonesia is considered very important in the state's life, especially in financing national development expenditures. Apart from playing an essential role in developing the country, taxes can also be used to stimulate the economy's pace (Mahadianto et al., 2019; Munir & Sultan, 2018; Oladipo et al., 2020).

The Indonesian government has guidelines in regards to the significance of citizens, as controlled in Law of the Republic of Indonesia Number 6 of 1983, which was refreshed to Law Number 16 of 2009 concerning general arrangements and tax collection methods, the items in which express that a citizen is an individual or substance which as per the arrangements of expense regulations and not entirely settled to complete duty commitments. Based on these regulations, paying attention to taxpayer compliance is essential. Increasing tax compliance is also necessary because state revenues can be maintained (Ramadhani & Kristanto, 2022). As has been underlined by various past specialists, such countless individuals have not become dutiful citizens, even though each Indonesian individual should know that by partaking in the consequences of advancement, individuals' liability regarding charges in the execution of improvement is likewise getting greater (Indrawati & Katman, 2021; Meutia et al., 2021; Sari & Susanti, 2015).

Taxpayer compliance is the willingness of taxpayers to fulfill their tax obligations based on applicable laws and regulations without the need for inspections, thorough investigations, warnings, or threats, as well as the application of legal and administrative sanctions (Gunadi, 2017; Rahayu, 2013). Following what Siahaan & Halimatusyadiah (2019) depicts, charge consistence is the satisfaction of citizens' expense commitments regarding adding to state improvement that is done willfully and trying to present the yearly warning letter accurately and totally.

Fundamentally, the values of responsibility and awareness of tax compliance must be embedded in every taxpayer. In order to realize these values, it is necessary to instill tax knowledge in the community and evaluate the tax service system that has been implemented so far. Both are important to investigate, considering that tax knowledge is one of the internal factors, and tax services are also one of the external factors of taxpayer compliance (Agustiara & Jati, 2020; Anshori, 2020).

Knowledge of taxation includes all information related to the need for tax awareness. In contrast, knowledge of taxation procedures refers to understanding tax compliance procedures and the need to understand tax regulations (Anggraeni et al., 2022). Knowing how to recapitulate gross income every month, paying income taxes, and reporting taxes are activities that can measure how much tax knowledge a taxpayer has (Anto et al., 2021). Mardiasmo's (2018) explanation states that if the taxpayer does not have tax information, this will impact taxpayer compliance. With high knowledge of taxation, it is hoped that taxpayers can understand the benefits of taxes and the benefits of policies, mechanisms, and procedures that apply to tax payments to grow the level of taxpayer compliance (Agustiara & Jati, 2020). Based on the description above, the researchers formulated the first hypothesis as follows:

*H<sub>1</sub>: Perception of tax knowledge affects the perception of taxpayer compliance in paying taxes on two-wheeled motorized vehicles*

In addition to tax knowledge, one thing that should not be ignored in supporting taxpayer compliance is service quality because it is a measure of the image that is recognized by the public about the services provided, whether the public is satisfied or not (Savitri & Musfialdy, 2016). Public services are an essential part that deserves attention from all elements as a commitment to improving the quality of social life. In this regard, services in every agency that is in direct contact with the community should be able to create a comfortable, safe, and trusted atmosphere. The study reported by Irwan et al. (2020) explained that SAMSAT is one of the offices that need to focus on the nature of its administration because in paying engine vehicle charges, there are still workers who treat citizens differently. There are, as yet, numerous citizens who do not have the foggiest idea about the strategies for gathering engine vehicle citizens, so that experience disarray or do not have the foggiest idea where the underlying objective of duty installments is. A few different organizations likewise frequently get general consideration in offering types of assistance since they are viewed as not ideal. This is brought about by a few variables, including restricted human asset support, regional offices and frameworks that affect administration development, and general help arranging that is not exactly ideal (Aneta et al., 2019; Irwan et al., 2020).

There is no reason for the government not to provide good service because it is a must for the apparatus to provide the best service to the community (Wahyu Sulistya et al., 2019). Nevertheless, with all their efforts, the government and state administrators must still try to overcome any existing obstacles. Departing from the description above, the researcher formulates the second hypothesis as follows:

*H<sub>2</sub>: Perceptions of service quality affect the perception of taxpayer compliance in paying taxes on two-wheeled motorized vehicles*

This study chose SAMSAT Galeria Mall Yogyakarta Special Region as the research object, especially on the level of taxpayer compliance. The low level of taxpayer compliance in carrying out their obligations can result in non-optimal sources of local tax revenue (Kristina, 2021), as it is known that taxes consist of two, namely central taxes and local taxes. The focus of this study is to raise the tax on two-wheeled motorized vehicles, a tax to increase local revenue opportunities so that it is emphasized to taxpayers to make payments. According to Minden & Ardini (2021), motor vehicle taxes contribute significantly to local revenue, where motor vehicle tax revenues are the largest revenue source from the local tax sector. That is why local governments rely on motor vehicle taxes to improve a region's economy.

The data on taxpayers who have registered and paid Motor Vehicle Tax (PKB) at SAMSAT DIY can be seen in the following table:

**Table 1. Number of Taxpayers Registration and Payment of PKB in SAMSAT DIY**

Year	Number of Taxpayers
2016	1.602.806
2017	1.669.457
2018	1.776.938
2019	1.851.565
2020	1.674.906

*Source: DIY BPKA Office*

Based on table 1 above, it is revealed that the number of taxpayers who register and pay PKB at the DIY SAMSAT office increases every year, but in 2020 it decreased. One of the reasons for this decline was the COVID-19 pandemic, which is believed to have reduced the economic income of the DIY community and affected PKB payments. Following previous studies, Nurlaela et al. (2018) likewise recently uncovered that the quantity of mechanized vehicles has consistently expanded. However, it is not matched by an expansion in that frame of mind of vehicles re-enlisting at the SAMSAT office. The question we ask is whether it is true that tax knowledge and service quality cause the level of compliance to decrease or whether it is due to other factors.

To answer the questions above, we are interested in exploring and want to see further how the perception of tax knowledge and service quality on taxpayer compliance in paying the two-wheeled motorized vehicle tax, with a case study on taxpayers who came to SAMSAT Galeria Mall DIY. This research is certainly expected to provide additional information for taxpayers and input for the SAMSAT office in making decisions to optimize taxpayer compliance further.

## RESEARCH METHODS

This type of research is a case study, and research is conducted to study the object as the case. This research is quantitative. The data used in this study are primary and secondary as supporting data. Primary data is obtained from questionnaires distributed directly to taxpayers, while secondary data is from studies or supporting literature.

Sugiyono (2019) states that quantitative research can be defined as a research technique based on a positivistic philosophy. This research approach is quantitative. It is often used in testing variables in a population or sample. The population in this study includes all owners of black plate two-wheeled motorized vehicles registered at Samsat Galeria Mall DIY. Furthermore, using the convenience sampling technique, the sample in this study amounted to 102 respondents, according to those who came to pay taxes at the Samsat Corner Galeria Mall DIY Office.

The data analysis technique used descriptive statistical analysis, classical assumption test, and hypothesis testing through multiple linear regression models, F test or simultaneous test, and the coefficient of determination test assisted by the SPSS application. The data collection technique is by using a questionnaire. The questionnaire contains names, ages, gender, type of work, latest education, and statements related to the variables to be analyzed.

## RESULTS AND DISCUSSION

### *Result*

Data was acquired by appropriating polls through google structure connect and conveyed straightforwardly to all respondents. The respondents are taxpayers or owners of black plate two-wheeled motorized vehicles registered at the DIY SAMSAT office, including Yogyakarta, Bantul, Gunung Kidul, Kulonprogo, and Sleman Regencies/Cities, totaling 7,201,542 people. The sample in this study was 102 respondents, of which 51 were obtained via a google form link, and the other 51 were obtained directly at the SAMSAT Corner Galeria Mall office.

The respondents' characteristics in this study were gender, age, type of work, and last education. The number and percentage of each respondent can be seen in the table below:

### *Gender*

**Table 2. Respondent Profile by Gender**

Gender	Number of Motor Vehicle Taxpayers	Percentage (%)
Male	59	58
Female	43	42
Total	102	100

*Source: Primary Data Processed*

In light of table 2, it tends to be seen that the information on male two-wheeled engine vehicle citizen respondents was 59 individuals (58%). In comparison, the number of respondents who were female was 43 individuals (42%).

### *Age*

**Table 3. Respondent Profile by Age**

Age (Year)	Number of Motor Vehicle Taxpayers	Percentage (%)
20 – 30	78	76
31 – 40	18	18
41 – 50	5	5
>50	1	1
Total	102	100

*Source: Primary Data Processed*

Table 3 shows the data on vehicle taxpayer respondents aged 20 to 30 years. The most significant number was 78 people (76%). The minimum number of taxpayers, only 1 person (1%), is more than 50 years old. The rest respondents were aged 41 years to 50 years, as many as 5 people (5%), ages 31 to 40 years as many as 18 (18%).

*Type of Work*

**Table 4. Respondent Profile by Type of Work**

Type of Work	Number of Motor Vehicle Taxpayers	Percentage (%)
Does not work	19	19
TNI/POLRI	3	3
Entrepreneur	30	29
PNS	22	22
Employee	24	24
BUMN employee	4	4
Total	102	100

*Source: Primary Data Processed*

In light of table 4, it is referred to those respondents who fill in as business visionaries, have a higher level of 30 individuals (29%). In comparison, the least respondents are TNI/POLRI numerous 3 individuals (3%), respondents who function as PNS numerous 22 individuals (22 %), respondents who do not work numerous 19 individuals (19%), respondents from representatives as numerous as 24 individuals (24%) and respondents from BUMN representatives numerous as 4 individuals (4%).

*Last Education*

**Table 5. Respondent Profile by Last Education**

Last Education	Motor Vehicle Taxpayer	Percentage (%)
SMP	1	1
SMA	61	60
D3	9	9
S1	31	30
Total	102	100

*Source: Primary Data Processed*

In light of table 5, it is realized that respondents with SMA have the most extraordinary level of 61 individuals (60%). Respondents with SMP amounted to 1 person (1%). For D3 respondents, there were 9 people (9%), and S1 respondents were 31 people (30%).

**Descriptive Statistical Analysis**

- *Tax Knowledge Perception Variables*

**Table 6. Respondent's Answers on Tax Knowledge Perception Variables**

Respondent's Answer	SD		DA		A		SA		Total	
	F	%	F	%	F	%	F	%	F	%
Statement X1.1	1	1	3	2.9	3	37	6	58	1	1
		0						.8	2	0
Statement X1.2	2	2	8	7.8	4	40	5	50	1	1
		0						.0	0	0
									2	0
Statement X1.3	1	1	1	15	5	54	2	28	1	1
		0		.7	6	.9	9	.4	0	0
									2	0
Statement X1.4	2	2	2	2	2	22	7	73	1	1
		0		0	3	.5	5	.5	0	0
									2	0

Statement	0	0	4	3.	3	32	6	63	1	1
X1.5	.	.		9	3	.4	5	.7	0	0
	0								2	0

Source: summary of data processed by SPSS

Based on table 6, it can be seen that the tax knowledge perception variable (X1). In item X1.1 with the statement "I know my rights and obligations in taxation," the results obtained 1 respondent (1.0) answered strongly disagree, 3 respondents (2.9) answered disagreed, 38 respondents (37.3) answered agree, and 60 respondents (58.8) answered strongly agree. The results of respondents' answers to item X1.1 mostly answered strongly agree and agree, which means that the respondents know their rights and obligations in taxation. Regarding item X1.2 with the statement "I know the procedure for paying motor vehicle taxes," the results obtained are 2 respondents (2.0) answered strongly disagree, 8 respondents (7.8) answered disagreed, 41 respondents (40.2) answered agree, 51 respondents (50.0) answered strongly agree. The results of respondents' answers on item X1.2 mostly answered strongly agree and agree, which means that the respondents know the procedure for paying motor vehicle taxes. Likewise, item X1.3 with the statement "I obtained information on motor vehicle tax calculations clearly" obtained results 1 respondent (1.0) answered strongly disagree, 16 respondents (15.7) answered disagree, 56 respondents (54.9) answered agree, 29 respondents (28.4) answered strongly agree. Of the respondents who answered item X1.3, most answered strongly agree and agree, which means that the respondents obtained clear tax calculation information. In item X1.4 with the statement "I know if I pay taxes late, I will get administrative sanctions," the results obtained are 2 respondents (2.0) answered strongly disagree, 2 respondents (2.0) answered disagree, 23 respondents (22.5) answered agree, 75 respondents (73.5) answered strongly agree. The results of respondents' answers on item X1.4 mostly answered strongly agree and agree, which means that the respondents know that if they are late in paying taxes, they will get administrative sanctions. While the statement item X1.5 is "I understand the time limit for paying motor vehicle tax," the results obtained are 0 respondents (0.0) answered strongly disagree, 4 respondents (3.9) answered disagree, 33 respondents (32.4) answered agree, 55 respondents (63.7) answered strongly agree. The results of respondents' answers on item X1.5 mostly answered strongly agree and agree, which means that the respondents understand the time limit for paying motor vehicle taxes. These results also show that respondents understand and know their obligations as two-wheeled motorized vehicle taxpayers.

- *Service Quality Perception Variables*

**Table 7. Respondent's Answers on Service Quality Perception Variables**

Respondent's Answer	SD		DA		A		SA		Total	
	F	%	F	%	F	%	F	%	F	%
Statement X2.1	2	2	6	5.	6	5	3	33	1	1
	.	.		9	0	8.	4	.3	0	0
	0					8			2	0
Statement X2.2	3	2	1	10	4	4	4	46	1	1
	.	.	1	.8	1	0.	7	.1	0	0
	9					2			2	0
Statement X2.3	1	1	1	10	5	5	3	36	1	1
	.	.	1	.8	3	2.	7	.3	0	0
	0					0			2	0
Statement X2.4	1	1	1	12	5		3	37	1	1
	.	.	3	.7	0		8	.3	0	0
	0								2	0

Statement	1	1	6	5.	5	5	4	39	1	1
X2.5		.		9	5	3.	0	.2	0	0
		0				9			2	0

Source: summary of data processed by SPSS

Based on table 7, it can be seen that the service quality perception variable (X2). In item X2.1 with the statement "SAMSAT officers can answer every question from the taxpayer," the results obtained are 2 respondents (2.0) answered strongly disagree, 6 respondents (5.9) answered disagree, 60 respondents (58.8) answered agree, 34 respondents ( 33.3) answered strongly agree. The results of respondents' answers to item X2.1 mostly answered strongly agree and agree, which means the respondents agreed that the SAMSAT officer was able to answer every question from the taxpayer. Regarding item X2.2 with the statement "SAMSAT officers can provide friendly service," the results obtained are 3 respondents (2.9) answered strongly disagree, 11 respondents (10.8) answered disagreed, 41 respondents (40.2) answered agree, 47 respondents (46.1) answered strongly agree. The results of the respondents' answers on item X2.2 mostly answered strongly agree and agree, which means that the respondents agreed that the SAMSAT officers were able to provide friendly services. Likewise, item X2.3 with the statement "SAMSAT officers are always ready to help taxpayers" obtained results 1 respondent (1.0) answered strongly disagree, 11 respondents (10.8) answered disagree, 53 respondents (52.0) answered agree, 37 respondents ( 36.3) answered strongly agree. The results of respondents' answers on item X2.3 most of them answered strongly agree and agree, which means that the respondents agree that SAMSAT officers are ready to help taxpayers. In item X2.4 with the statement "SAMSAT officers provide convenience in service," the results obtained are 1 respondent (1.0) answered strongly disagree, 13 respondents (12.7) answered disagree, 50 respondents (49.0) answered agree, 38 respondents (37.3) answered strongly agree. Of the respondents' answers on item X2.4, most answered firmly agree and agree, which means the respondents agree that SAMSAT officers provide convenience in service. While the statement item X2.5 is "SAMSAT officers are responsible for their duties," the results obtained are 1 respondent (1.0) answered strongly disagree, 6 respondents (5.9) answered disagreed, 55 respondents (53.9) answered agree, 40 respondents (39.2) answered strongly agree. The results of the respondents' answers to item X2.5 mostly answered strongly agree and agree, which means that the respondents agree that the SAMSAT officer is responsible for his duties. These results also show that most respondents agree that the officers have provided good service.

### Classic Assumption Test

- *Normality Test*

The normality test was carried out to see and test whether the residual value generated from the regression was normally distributed. The decision is taken based on the provisions of the significant value of  $\text{sig} > 0.05$ . Then it indicates that the data is usually distributed, whereas if  $< 0.05$ , it indicates that it is not normally distributed. This table shows the results of the normality test:

**Table 8. Normality Test**

	Unstandardized Residual
Asymp. Sig. (2-tailed)	.192 <sup>c</sup>

Source: summary of data processed by SPSS

Based on the calculation results in table 8, the sig value obtained is 0.192, which is greater than 0.05, so it can be concluded that the data is typically distributed.

- *Multicollinearity Test*

A multicollinearity test was conducted to determine whether the regression model found a correlation between independent variables. The presence or absence of multicollinearity can be seen from the tolerance value and the Variance Factor (VIF) value. The basis for data collection is if the tolerance value is  $> 0.1$  and the VIF value is  $< 10$ , then the data is free from multicollinearity symptoms. The following table shows the results of the multicollinearity test:

**Table 9. Multicollinearity Test**

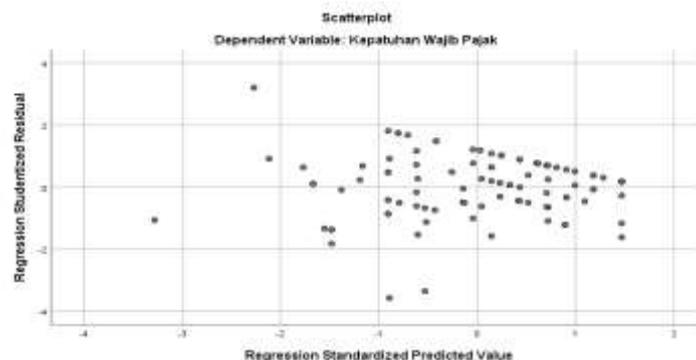
Model	Tolerance	VIF
Tax Knowledge	.887	1.128
Service Quality	.887	1.128

Source: summary of data processed by SPSS

Based on table 10, it can be seen from the results of the multicollinearity test that the VIF value of all variables is less than 10.00 and the tolerance value is more significant than 0.1, which means that the data is free from multicollinearity or there is no multicollinearity between the independent variables in this study.

- *Heteroscedasticity Test*

A good regression model is a homoscedasticity, which can be detected through the results of the scatterplot. The heteroscedasticity test is used to determine whether there is an inequality of variance of variables for all observations or observations. If the points are randomly distributed at the top or bottom of the zero, there is no heteroscedasticity problem. The following graph shows the results of the heteroscedasticity test:



Data source: Primary data processed by SPSS

**Graph 1. Heteroscedasticity Test**

Based on graph 1, the scatterplot results show that the dots spread randomly, both at the top of the zero and the bottom of the zero, and do not form a pattern at one point. So it can be concluded that the data does not occur a heteroscedasticity problem.

### Multiple Linear Regression Analysis

**Table 10. Multiple Linear Regression Analysis Results**

Model	B	Std. Error	Beta	t	Sig.
1 (Constant)	4.909	1.825		2.690	0.008
Tax Knowledge	.445	.099	.393	4.470	.000
Service Quality	.289	.085	.299	3.402	.001

Source: summary of data processed by SPSS

Table 10 above produces two conclusions: First, the results of the perception of tax knowledge (X1) on the perception of compliance with two-wheeled motorized vehicle taxpayers (Y) resulted in  $t_{count} > t_{table}$ , i.e.,  $4.470 > 1.984$  and the value of  $sig < \alpha = 0.05$ , i.e.,

$0.000 < 0.05$ , so it can be concluded that the perception of tax knowledge (X1) has a significant effect on the perception of compliance with motorized vehicle taxpayers (Y). Second, the results of service quality perceptions (X2) on perceptions of compliance with two-wheeled motorized vehicle taxpayers (Y) resulted in  $t_{count} > t_{table}$ , i.e.,  $3.402 > 1.984$  and the value of  $sig < \alpha = 0.05$ , i.e.,  $0.001 < 0.05$ , so it can be concluded that the perception of service quality (X2) has a significant effect on the perception of motor vehicle taxpayer compliance (Y).

### F-Test

**Table 11. F-Test Results**

$F_{count}$	$F_{table}$	Sig.	Description
23.564	3.09	.000	Significant

*Source: summary of data processed by SPSS*

Table 11 shows the regression model results together using the F-test from the significance value of 0.000, which means it is smaller than 0.05 ( $0.000 < 0.005$ ) and  $F_{count}$  and  $F_{table}$ , i.e.,  $23.564 > 3.09$ . In other words, the independent variable, the perception of tax knowledge (X1) and the perception of service quality (X2), significantly affect the dependent variable, namely the perception of compliance with motorized vehicle taxpayers.

### Coefficient of Determination Test ( $R^2$ )

**Table 12. Determination Test ( $R^2$ ) Results**

R	R Square	Adjusted R Square
.568	.323	.309

*Source: summary of data processed by SPSS*

Table 12 shows that the R square value of 0.323 means that the effect of tax knowledge perception and service quality perception simultaneously with the perception of motor vehicle taxpayer compliance is 32.3%.

### Discussion

After going through various stages of testing, the effect of perceived tax knowledge and perceived service quality on perceptions of compliance with two-wheeled motorized vehicle taxpayers has been known, and the authors attempt to discuss the two independent variables on the dependent variable below:

#### *The effect of tax knowledge perception on motor vehicle taxpayer compliance perception*

This study obtained the analysis results, which stated that the perception of tax knowledge affected the perception of taxpayer compliance with two-wheeled motorized vehicles. This can be seen when the taxpayer can know that the taxes paid are used for development and do not receive direct compensation, understand the payment mechanism and the conditions for paying motor vehicle taxes, know the sanctions for delays in paying motor vehicle taxes, are also able to find out where as well as the location of motor vehicle tax payments. From the indicators that have been fulfilled above, there is an influence between the perception of tax knowledge (X1) and the perception of compliance with the two-wheeled motorized vehicle taxpayer (Y), with a value of  $4.470 > 0.195$ . The higher the knowledge possessed by taxpayers, the more taxpayers will be more obedient and obedient to pay motor vehicle taxes. The unidirectional influence means that the higher the perception of tax knowledge, the higher the perception of compliance with two-wheeled motorized vehicle taxpayers. Vice versa, the lower the perception of tax knowledge, the lower the taxpayer compliance in paying the two-wheeled motorized vehicle tax (Susanto & Arfamaini, 2021).

If taxpayers know taxation, they will have no hesitation in paying it. This finding is also in line with the results of research by Yunita et al. (2017), which states that tax knowledge positively affects taxpayer compliance in paying for motorized vehicles.

#### *The effect of service quality perceptions on motor vehicle taxpayer compliance perceptions*

The results of the analysis state that the perception of service quality affects the perception of compliance with two-wheeled motorized vehicle taxpayers. This can be seen when the taxpayer considers that the service expected and the service received by the customer follow the provisions that have been set. From the indicators above, there is an influence between perceptions of service quality (X2) on perceptions of compliance with two-wheeled motorized vehicle taxpayers (Y) with a value of  $3.402 > 0.195$ . These findings indicate that the better the services provided to the taxpayer community, the higher the compliance of two-wheeled motorized vehicle taxpayers. Good service quality, correct, applicable regulations, and willingness to listen to every taxpayer's complaint will encourage taxpayers to comply with tax regulations (Purnama & Riduwan, 2022).

The results of this study are also supported by Hidayat & Maulana (2022), who state that service quality positively affects motor vehicle tax compliance.

## **CONCLUSIONS AND SUGGESTION**

Based on the results of the research that has been done, it can be concluded that the perception of tax knowledge has a significant effect on the perception of taxpayer compliance with two-wheeled motorized vehicles. In addition, this study concludes that the perception of service quality significantly affects the perception of compliance with two-wheeled motorized vehicle taxpayers. Simultaneously, the two independent variables also affect the dependent variable.

Recommendations that can be submitted through this research are aimed at the SAMSAT Corner Galeria Mall Office so that they will continue to educate the public regarding increasing taxpayer compliance in paying motor vehicle taxes. When regulations or policies change, they should be socialized to the fullest. In addition, researchers hope that the quality of services will be maintained and improved. One of the efforts is to improve service systems and procedures through community-oriented innovation programs.

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