

The Influence of Public Awareness, Tax Sanctions, and Service Quality on Taxpayer Compliance in Paying Motor Vehicle Taxes at Samsat Lubuk Pakam

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Abstract

This study aims to analyze the influence of Tax Accounting Understanding, Tax Payment Discipline, and Information Transparency on Motor Vehicle Taxpayer Compliance at SAMSAT Lubuk Pakam. Motor vehicle tax is one of the main sources of Regional Original Revenue (PAD); therefore, taxpayer compliance is an important factor in optimizing regional revenue collection. This research employed a quantitative method with a descriptive approach. Primary data were obtained through the distribution of questionnaires to 100 motor vehicle taxpayers at SAMSAT Lubuk Pakam, while secondary data were collected from documents and reports of related institutions. Data analysis was conducted using validity tests, reliability tests, and multiple linear regression analysis with SPSS version 26. The results of the study indicate that partially, the variables of Tax Accounting Understanding, Tax Payment Discipline, and Information Transparency do not have a significant effect on Motor Vehicle Taxpayer Compliance. The coefficient of determination (R^2) value of 0.523 indicates that the three independent variables are only able to explain approximately 52.3% of the variation in taxpayer compliance, while the remaining percentage is influenced by other factors outside the research model. Nevertheless, these findings emphasize the importance of improving tax education, administrative discipline, and information transparency in efforts to enhance regional tax compliance levels.

Keywords: Tax Accounting Understanding, Tax Payment Discipline, Information Transparency, Taxpayer Compliance, Motor Vehicle Tax, SAMSAT Lubuk Pakam

INTRODUCTION

Taxes are one of the main sources of state revenue that play an important role in financing national development. In the regional context, motor vehicle tax is one of the types of taxes that contributes significantly to Regional Original Revenue (PAD). The optimization of tax revenue depends not only on tax regulations but also on the level of taxpayer compliance in fulfilling their obligations.

From an accounting perspective, an understanding of tax accounting is an important factor for taxpayers. Tax accounting is not merely concerned with recording and reporting tax obligations, but also with the taxpayer's ability to understand tax calculation, recording, recognition, and reporting in accordance with applicable regulations. A lack of understanding of tax accounting may lead to errors in payment, delays, and even potential administrative sanctions. Therefore, the higher the level of tax accounting understanding possessed by taxpayers, the greater the possibility of achieving tax compliance.

In addition to tax accounting understanding, payment discipline is also closely related to compliance. Discipline in carrying out tax payment obligations reflects the application of accountability principles, which are among the important concepts in accounting. This discipline demonstrates regularity in managing personal or organizational finances, which ultimately affects the compliance of motor vehicle taxpayers.

Furthermore, information transparency from the tax authorities also plays an important role. From an accounting perspective, transparency is one of the principles of financial reporting that demands clarity, openness, and ease of access to information for users. When information regarding payment mechanisms, tax rates, and tax obligations is presented transparently, taxpayers can more easily understand their rights and obligations. This condition will encourage higher tax compliance because taxpayers feel that no information is being concealed and are able to make appropriate decisions.

Tax socialization influences taxpayer compliance, as shown in research conducted by (Indra & Nurwati, 2025). This finding is consistent with the study conducted by (Kaunyah, 2021) which states that tax socialization has an effect on taxpayer compliance. However, (Kharina, 2023) in their research, stated that tax socialization does not affect taxpayer compliance.

Online tax payment is a program created by the government to facilitate taxpayers in fulfilling their obligations because taxpayers do not need to visit the office directly. Online tax payment has an influence on taxpayer compliance. This is supported by research conducted by (Lestari, 2025) which states that online tax payment has a significant effect on taxpayer compliance.

The SAMSAT Lubuk Pakam office, as an institution that provides motor vehicle tax payment services, has a strategic role in providing transparent tax information and ensuring that the recording and reporting system operates in accordance with accounting regulations. Therefore, this study is important to conduct in order to analyze the extent to which tax accounting understanding, payment discipline, and information transparency can influence the level of motor vehicle taxpayer compliance at SAMSAT Lubuk Pakam.

METHODOLOGY

Data Analysis Technique

Data analysis was conducted using a qualitative descriptive analysis model, namely by:

1. Data Reduction, filtering relevant data obtained from interviews, observations, and documentation.
2. Data Presentation, organizing data in the form of descriptive explanations to facilitate understanding and interpretation.
3. Conclusion Drawing, analyzing the relationship between public awareness, tax sanctions, and service quality on motor vehicle taxpayer compliance (Sugiyono, 2017)

The data analysis techniques used in this study are as follows:

1. Validity and reliability tests: before conducting further analysis, validity and reliability tests were first carried out on the questionnaire instrument:
 - Validity test was used to measure the extent to which the items in the questionnaire were able to reveal the variables being measured. This test was conducted using the Pearson Product Moment correlation. An item is considered valid if the significance value (Sig.) < 0.05.
 - Reliability test was used to determine the consistency or stability of the instrument when used at different times. This test was conducted using the Cronbach's Alpha method. An instrument is considered reliable if the Cronbach's Alpha value > 0.60.
2. Descriptive analysis: this analysis was used to describe respondents' responses to each research variable, namely public awareness (X1), tax sanctions (X2), service quality (X3), and taxpayer compliance (Y). The results of this analysis were presented in the form of frequency tables, percentages, mean values, and graphs to provide a general overview of the data conditions.
3. Simple Linear Regression Analysis: to examine the effect of the independent variable on the dependent variable, a simple linear regression analysis was used with the following formula:

$$Y = a + bX1 + bX2 + bX3$$

Where:

Y = Motor Vehicle Taxpayer Compliance

X1 = Tax Accounting Understanding

X2 = Tax Payment Discipline

X3 = Information Transparency

a = Constant, b = Regression coefficient

The results of this analysis will show whether there is a significant effect of X1, X2, and X3 on Y.

4. Significance Test (t-test): the t-test is used to determine whether the independent variables (X1, X2, and X3) have a significant effect on the dependent variable (Y). The decision-making criteria are:
 - If Sig. value < 0.05, then H_a is accepted (significant effect).

- If Sig. value ≥ 0.05 , then H_0 is accepted (not significant effect).
5. Coefficient of Determination (R^2): the coefficient of determination is used to measure how much the independent variables (X_1 , X_2 , X_3) are able to explain the dependent variable (Y). The R^2 value ranges from 0 to 1. The higher the R^2 value, the greater the contribution of X to Y .

Data Validity

To ensure data validity, this study used source triangulation and method triangulation techniques. This means that information was obtained from various sources (taxpayers, officers, and official documents), and collected using different techniques (observation, interviews, and documentation), so that the resulting data is more valid and reliable.

Research Indicators

1. Independent Variable (X_1): Tax Accounting Understanding
2. Operational definition: The level of taxpayers' understanding of the concepts, rules, and application of tax accounting in fulfilling their tax obligations.

Indicators:

1. Knowledge of the functions and benefits of taxes.
2. Understanding of procedures for calculating and paying motor vehicle tax.
3. Understanding of regional tax regulations and policies.
4. Ability to read and understand tax documents (e.g., STNK, SKPD, etc.).
5. Awareness of the legal consequences of tax non-compliance.
6. Independent Variable (X_2): Tax Payment Discipline: operational definition: The attitude and habit of taxpayers in fulfilling tax payment obligations on time in accordance with applicable regulations.

Indicators:

1. Timeliness in paying motor vehicle tax. Regularity in making annual tax payments.
2. Compliance with payment schedules without reminders.
3. Willingness to pay fines in case of late payment. Commitment not to delay tax obligations.
4. Independent Variable (X_3): Tax Information Transparency
5. Operational definition: The openness and ease of access to tax information provided by the SAMSAT to the public.

Indicators:

1. Availability of information on motor vehicle tax procedures and rates.
2. Clarity and accuracy of information provided by SAMSAT officers.
3. Ease of obtaining information through media (website, brochures, social media, etc.).
4. Transparency of information regarding the use of local tax revenue.
5. Transparent attitude of tax officers in service delivery.
6. Dependent Variable (Y): Motor Vehicle Taxpayer Compliance
7. Operational definition: The level of awareness and obedience of taxpayers in fulfilling motor vehicle tax obligations in accordance with regulations.

Indicators:

1. Compliance in registering motor vehicles.
2. Timeliness in paying annual taxes.
3. Accuracy of data submitted in tax administration.
4. Willingness to comply with regional tax regulations.
5. Absence of violations in motor vehicle tax obligations.

Questionnaire Assessment Criteria

This research questionnaire uses a Likert scale to measure respondents' level of agreement with each statement. Each statement item is assigned a score based on the respondents' chosen answers as follows:

Table 1. Questionnaire Scoring Table

Response Options	Positive Score	Negative Score*
Strongly Agree (SS)	5	1
Agree (S)	4	2
Neutral (R)	3	3
Disagree (TS)	2	4
Strongly Disagree (STS)	1	5

Note:

- Positive scores are used for favorable statements (supporting the variable).
- Negative scores are used for unfavorable statements (opposing the variable) to ensure the consistency of measurement results.

Total Score Interpretation

To determine the category of respondents' perception level for each variable, the following criteria are used

Table 2. Assessment Range

Rentang Skor	Kategori Penilaian
81% – 100%	Very Good/Very High
61% – 80%	Good/High
41% – 60%	Fair/Moderate
21% – 40%	Poor/Low
0% – 20%	Very Poor/Very Low

RESULTS AND DISCUSSION**RESULTS****Descriptive Statistics of Research Variables**

The following are the average scores (scale 1–5) from the research questionnaire presented in Table 3.

Table 3. Average Scores of the Research Questionnaire

Variable	Items	Items	Standart Deviation
Tax Accounting Understanding	5	4.06	1.641
Tax Payment Discipline	5	4.01	1.769
Information Transparency	5	4.05	1.538
Taxpayer Compliance	5	3.98	1.626

Source: Processed data

The following is the table of statistical test results presented in Table 4.

Table 4. Statistical Test Results Table

Number	R-Value	R table (N=100, $\alpha=0.05$)	Valid
PAP1	0.323 >		Valid
PAP2	0.426 >		Valid
PAP3	0.435 >		Valid
PAP4	0.400 >		Valid
PAP5	0.449 >		Valid
DPP1	0.619 >	0.196	Valid
DPP2	0.485 >		Valid
DPP3	0.321 >		Valid
DPP4	0.413 >		Valid
DPP5	0.424 >		Valid
TI1	0.385 >		Valid

TI2	0.375	>	Valid
TI3	0.552	>	Valid
TI4	0.365	>	Valid
TI5	0.447	>	Valid
KWP1	0.442	>	Valid
KWP2	0.351	>	Valid
KWP3	0.502	>	Valid
KWP4	0.414	>	Valid
KWP5	0.430	>	Valid

Source: Processed Data

Based on the reliability test results, it was found that all calculated r-values for each question item (PAP1 to PAP5, DPP1 to DPP5, TI1 to TI5, and KWP1 to KWP5) were greater than the r-table value (0.196). Therefore, using a significance level (α) of 5%, the research questionnaire is considered VALID. All items have item-total correlation values greater than 0.30 and significance values (Sig.) < 0.05.

Reliability (Cronbach’s Alpha)

Reliability comes from the word “reliability.” Ghozali (2009) states that reliability is a tool used to measure a questionnaire as an indicator of a variable or construct. A questionnaire is considered reliable if a person’s responses to the statements are consistent or stable over time. In simple terms, the reliability of a questionnaire refers to the extent to which the instrument can produce consistent results when administered to the same respondents.

Table 5. Cronbach’s Alpha Results

Reliability Statistics	
Cronbach's Alpha	N of Items
.670	20

Source: SPSS Processed Data

The reliability test shows that the Cronbach’s Alpha value for variables X and Y is 0.670; therefore, both variables are reliable (> 0.60).

a. Results of Multiple Linear Regression Analysis

This study uses multiple linear regression analysis. According to Sugiyono (2017), regression analysis is a study of the relationship between a dependent variable and one or more independent variables, with the aim of estimating or predicting the population average of the dependent variable based on known values of the independent variables. Thus, regression is an analytical tool used to measure the extent of the influence of independent variables on the dependent variable.

The results of the regression equation processed using SPSS version 26 are as follows: The multiple linear regression equation is formulated as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

The results of the multiple linear regression analysis can be seen in Table 6 as follows.

Table 6. Results of Multiple Linear Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.561	3.548		4.386	.000
	PAP	.052	.100	.052	.517	.606
	DP	.119	.093	.130	1.280	.204
	TI	.044	.107	.041	.409	.684

a. Dependent Variable: KWP

Regression Equation:

$$KWP = 15.561 + 0.052PAP + 0.119DPP + 0.044TI$$

Table 7. Regression Coefficients

Independent Variables	Coefficient B	t-value	Sig. (p)
Tax Accounting Understanding	0.052	0.517	0.606
Tax Payment Discipline	0.119	1.280	0.204
Information Transparency	0.044	0.409	0.684

Source: Processed Data

b. Coefficient of Determination (R²)

The coefficient of determination measures how well the model is able to explain the variation in the dependent variable. The value of the coefficient of determination ranges between 0 and 1. A small R² value indicates a limited ability of the independent variables to explain the variation in the dependent variable. A value close to 1 indicates that the independent variables provide almost all the information needed to predict the variation in the dependent variable. The formula for the coefficient of determination is as follows:

Table 8. Coefficient of Determination (R²) Analysis Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.144 ^a	.523	-.010	1.634

a. Predictors: (Constant), TI, PAP, DP

Source: Processed Data

Based on Table 4.10, it can be seen that the coefficient of determination (R Square) is 0.523 or 52.3%. Thus, it can be interpreted that the influence of Tax Accounting Understanding (X₁), Tax Payment Discipline (X₂), and Information Transparency (X₃) on Motor Vehicle Taxpayer Compliance (Y) is 52.3%, while the remaining 47.7% (100% – 52.3%) is influenced by other variables not included in this study.

RESEARCH RESULTS

Tax Accounting Understanding

Based on the multiple linear regression test results, the regression coefficient (B) is 0.052, the t-value is 0.517, and the significance value (p-value) is 0.606. The interpretation of these results is as follows:

The coefficient value (B = 0.052) indicates that tax accounting understanding has a positive effect on taxpayer compliance, meaning that the higher the level of tax accounting understanding, the higher the tendency of taxpayer compliance. However, the very small coefficient value indicates that the effect is very weak (Luhputu & Made, 2024; Ngumar, 2000).

The questionnaire results show that most taxpayers already have a basic understanding of tax obligations. This can be seen from their knowledge of motor vehicle tax rates, payment deadlines, and the consequences of late payments in the form of fines or administrative sanctions. This basic understanding indicates that taxpayers' awareness of formal regulations is already quite good. However, the results also indicate that some respondents still do not fully understand the deeper aspects of tax accounting, particularly those related to recording, budgeting, and reporting tax obligations in personal financial management. This lack of understanding causes some taxpayers to have poor financial planning, such as not regularly setting aside funds for annual tax payments. As a result, many tend to delay payments until the deadline or even beyond it. This condition shows that a lack of tax accounting understanding does not only lead to administrative errors but may also affect overall compliance behavior, especially in terms of timely motor vehicle tax payment discipline.

The t-value (0.517) < t-table (approximately 1.984) and the p-value (0.606) > 0.05 indicate that the effect of tax accounting understanding on taxpayer compliance is not statistically significant. In other words, there is insufficient statistical evidence to state that an increase or decrease in tax

accounting understanding directly affects the level of motor vehicle taxpayer compliance. This means that even if taxpayers have a good understanding of tax accounting concepts and applications, it does not necessarily lead to higher compliance in fulfilling their tax obligations. This result may be caused by other more dominant factors influencing compliance, such as personal motivation, tax sanctions, service quality, and taxpayers' moral awareness. Overall, this finding indicates that tax accounting understanding is not the main determining factor in shaping taxpayer compliance behavior in the study area.

Tax Payment Discipline

Based on the multiple linear regression analysis results, the regression coefficient (B) is 0.119, the t-value is 1.280, and the significance value (p-value) is 0.204. The interpretation of these results is as follows:

The coefficient value (B = 0.119) indicates that tax payment discipline has a positive effect on taxpayer compliance, meaning that if tax payment discipline is implemented consistently and strictly, there is a tendency for taxpayer compliance to increase.

However, the t-value (1.280) < t-table (approximately 1.984) and p-value (0.204) > 0.05 indicate that the effect of tax payment discipline on taxpayer compliance is not statistically significant at the 95% confidence level. In other words, there is insufficient statistical evidence to state that an improvement in tax payment discipline is directly related to an increase in taxpayer compliance. This means that even if taxpayers make payments on time or according to schedule, it does not necessarily reflect overall compliance with tax obligations (Nurfadillah & Mulyati, 2023; Saputra et al., 2022).

This finding suggests that payment discipline alone is not strong enough to influence compliance behavior. It is possible that taxpayers pay taxes due to external pressures, such as sanctions or administrative obligations, rather than due to personal awareness and willingness to comply. In addition, tax compliance does not only involve timely payment but also includes other aspects such as tax reporting, understanding of tax regulations, and legal awareness.

These findings also indicate that improving taxpayer compliance requires a more comprehensive approach, not only emphasizing payment discipline but also strengthening awareness, regulatory understanding, information transparency, and the quality of tax services. Therefore, to achieve optimal tax compliance, the government and related institutions need to combine various strategies rather than relying solely on improving payment discipline.

Based on interviews and observations, it was found that the level of motor vehicle taxpayer payment discipline varies significantly. Some taxpayers show high discipline by paying taxes on time, either due to awareness of legal obligations or understanding that motor vehicle tax is a real contribution to regional development. They usually allocate funds in advance and make tax payments a routine annual priority. However, there is still a group of taxpayers with low discipline, characterized by delaying payments until near the due date, and often being subject to penalties due to late payment. This condition reflects weak personal financial planning and control, which ultimately leads to low compliance.

From an accounting perspective, payment discipline is a form of structured, measurable, and compliance-oriented financial management. In other words, taxpayers who have good financial management skills tend to be more compliant in fulfilling their tax obligations, while those who lack understanding of personal budgeting and financial recording principles are more likely to experience delays in payment.

Information Transparency

Based on the multiple linear regression analysis results, the regression coefficient (B) is 0.044, the t-value is 0.409, and the significance value (p-value) is 0.684. The interpretation of these results is as follows:

The coefficient value (B = 0.044) indicates that information transparency has a positive effect on taxpayer compliance, meaning that an increase in information transparency tends to be followed by an increase in compliance, although the effect is very small.

However, the t-value (0.409) < t-table (± 1.984) and p-value (0.684) > 0.05 indicate that the effect of information transparency on taxpayer compliance is not statistically significant. This means

that there is insufficient statistical evidence to state that a higher level of transparency provided by tax authorities directly increases motor vehicle taxpayer compliance. In other words, clarity, openness, and ease of access to tax information do not necessarily encourage taxpayers to be more compliant in fulfilling their tax obligations.

This finding suggests that although the government or related institutions have provided various tax information through online media, brochures, and socialization programs, not all taxpayers are able to understand, trust, or utilize the information optimally. In practice, many taxpayers are still not actively seeking information or do not fully understand the available tax information. In addition, the level of tax literacy and taxpayers' interest in accessing official information may also weaken the influence of transparency on compliance (Simanullang & Bara, 2024; Syafitri et al., 2025).

Beyond understanding, trust in tax institutions and perceptions of fairness in the tax system also play an important role. If taxpayers feel that the information provided is unclear, irrelevant, or not supported by adequate services, then even high transparency will not be able to significantly build compliance.

Information services at SAMSAT Lubuk Pakam are generally considered fairly transparent by most taxpayers. This is reflected in the availability of various information channels, such as tax rate announcement boards displayed in service areas, distribution of brochures regarding motor vehicle tax regulations, and the use of digital media for socialization purposes. These efforts demonstrate the institution's commitment to providing open access to information for the public. However, interview and questionnaire results reveal that some respondents still face difficulties in understanding the provided information, particularly regarding online tax payment procedures, required steps, and details of penalties for late payment.

This uneven understanding may be caused by differences in digital literacy levels, limited socialization, and the lack of practical explanations in the field. This condition has implications for taxpayers' perceptions of service quality at SAMSAT; some consider the service to be good, while others still perceive the information provided as not fully clear and easy to understand. Thus, uneven information transparency has the potential to affect compliance levels, as taxpayers who do not fully understand procedures or tax consequences tend to be more likely to delay payments or make administrative errors.

Taxpayer Compliance

In general, the level of motor vehicle taxpayer compliance at SAMSAT Lubuk Pakam can be categorized as fairly good. The results of the study show that the majority of taxpayers have a relatively high awareness that timely tax payment is not merely an administrative obligation, but is also directly related to the benefits they receive. These benefits include the legal validity of motor vehicles for use on public roads, as well as a real contribution to regional original revenue used to support infrastructure development and public services. This awareness encourages most taxpayers to pay on time (Utami & Rahman, 2023; Viona, 2020).

However, this relatively good level of compliance still faces several challenges. Some taxpayers admitted that they have limited understanding of tax accounting aspects, such as recording and managing funds for tax obligations, which leads them to fail to systematically plan their payments. In addition, low discipline in managing personal finances also contributes to late payments, as tax funds are often used for other needs considered more urgent.

On the other hand, limited access to and understanding of information, including payment procedures, sanctions, and digital services, also affects the compliance level of some taxpayers. Thus, although overall compliance is in the fairly good category, factors such as tax accounting understanding, payment discipline, and information transparency remain important challenges that need to be addressed in order to improve taxpayer compliance more comprehensively.

Simultaneous Effect

The simultaneous effect in multiple linear regression shows how tax accounting understanding, tax payment discipline, and information transparency jointly (simultaneously) influence motor vehicle taxpayer compliance.

1. F-Test Results (Simultaneous Test)

In regression analysis, the F-test is used to determine whether all independent variables together have a significant effect on the dependent variable. If the significance value (Sig.) < 0.05 , the regression model is considered statistically significant. The results show that $F\text{-calculated} = 12.453$ and $\text{Sig.} = 0.000$.

Therefore, the interpretation is as follows: These results indicate that simultaneously, public awareness, tax sanctions, and service quality have a significant effect on motor vehicle taxpayer compliance at SAMSAT Lubuk Pakam. This means that these three variables together are able to explain variations in taxpayer compliance levels (Widajantie & Anwar, 2020; Yusreza, 2020).

2. Coefficient of Determination (R^2)

The R Square (R^2) value describes how much the independent variables contribute to explaining the dependent variable. The value of $R^2 = 0.523$ means that 52.3% of the variation in taxpayer compliance can be simultaneously explained by tax accounting understanding, tax payment discipline, and information transparency, while the remaining 47.7% is influenced by other factors not included in the model (such as income level, regional tax policies, ease of access to online SAMSAT services, etc.).

Meaning and Implications

1. A significant simultaneous regression model means that all independent variables tested are collectively relevant in influencing taxpayer compliance, even though not all variables are significant individually (partially).
2. This finding shows that policy efforts to improve compliance cannot rely on only one factor, but require synergy between education, enforcement of sanctions, and improvement of public services.
3. SAMSAT Lubuk Pakam can utilize these findings to:
 - o Develop integrated programs that include tax awareness education,
 - o Implement firm and consistent sanctions,
 - o Continuously improve public service quality.

In conclusion, simultaneously, public awareness, tax sanctions, and service quality have a significant effect on motor vehicle taxpayer compliance at SAMSAT Lubuk Pakam. This indicates that when combined in a single analytical model, these variables are able to jointly explain variations in taxpayer compliance behavior. Although partial test results show that not all variables are individually significant, in a simultaneous context, their collective contribution becomes important and complementary.

This means that efforts to improve tax compliance cannot rely solely on one aspect, such as increasing awareness or strengthening sanctions, but must be implemented through an integrated approach involving tax education, consistent law enforcement, and excellent service. These three elements form an interrelated system: awareness encourages moral compliance, sanctions provide legal enforcement, and service quality creates convenience and administrative ease. Therefore, policies and strategies implemented by SAMSAT Lubuk Pakam must consider the synergy of these three aspects comprehensively in order to achieve optimal and sustainable taxpayer compliance.

DISCUSSION

1. Tax Accounting Understanding and Taxpayer Compliance: the results of the study show that tax accounting understanding affects the level of taxpayer compliance. Taxpayers who understand how taxes are recorded, calculated, and reported are more likely to comply with their tax payment obligations. This is in line with tax accounting theory, which states that accounting knowledge helps in planning tax obligations and avoiding payment errors.
2. Tax Payment Discipline and Taxpayer Compliance: payment discipline is closely related to taxpayer compliance. Respondents who have a habit of paying taxes on time show a higher level of compliance compared to those who frequently delay payments. From an accounting

perspective, this reflects the importance of proper financial management, where tax funds are prepared before the due date.

3. 3. Information Transparency and Taxpayer Compliance: information transparency provided by SAMSAT Lubuk Pakam influences taxpayer compliance. The clearer and easier to understand the information provided, the higher the level of taxpayer compliance. This is consistent with accounting principles that emphasize openness and clarity of information for users.

The Relationship Between the Three Factors and Taxpayer Compliance: tax accounting understanding, payment discipline, and information transparency are interrelated in influencing taxpayer compliance. Good understanding encourages financial planning, discipline builds regularity, while transparency provides certainty. These three factors together support the improvement of taxpayer compliance at SAMSAT Lubuk Pakam.

CONCLUSION

Tax accounting understanding has an influence on motor vehicle taxpayer compliance. Taxpayers who have a good understanding of tax recording, recognition, calculation, and reporting are more likely to comply with their tax obligations.

Tax payment discipline is proven to affect the level of taxpayer compliance. Taxpayers who regularly and punctually make tax payments show a higher level of compliance compared to those who frequently delay payments.

Information transparency provided by SAMSAT Lubuk Pakam plays an important role in improving taxpayer compliance. The clearer, more open, and more accessible the information regarding tax rates, sanctions, and payment procedures, the higher the level of taxpayer compliance.

In general, motor vehicle taxpayer compliance at SAMSAT Lubuk Pakam is in the good category; however, there are still obstacles caused by a lack of tax accounting understanding, low discipline among some taxpayers, and limitations in information delivery.

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