

The Influence of Administrative Sanctions and Motor Vehicle Taxpayer Awareness on Tax Payment Compliance at The Pangkep Regency Samsat Office

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ABSTRACT

Keywords

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The objective of this study is to analyze the effect of administrative sanctions and taxpayer awareness on the compliance of motor vehicle tax payments at the Samsat Office in Pangkep Regency. The research uses a quantitative approach by distributing questionnaires to 100 respondents who are motor vehicle taxpayers. An analysis was conducted on the data using multiple linear regressions with the help of Statistical Package for the Social Science (SPSS) software version 30. The results show that both administrative sanctions and tax payer awareness exert a favorable and statistically significant impact on motor vehicle tax payment compliance. These findings suggest that enhancing the effectiveness of sanctions and improving public tax awareness can promote taxpayer compliance, thereby supporting the increase of regional tax revenue.

1. Introduction

Taxation is one of the crucial sources of domestic revenue, playing an essential role in supporting both national and regional development financing, covering routine expenditures and development spending [1]. Among the various types of regional taxes, the Motor Vehicles Tax (PKB) significantly contributes to Regional Original Revenue (PAD). Pursuant to Law No. 28 of 2009 on regional taxation and levies, which regulates tax on the ownership or possession of motor vehicles. Although taxation plays a dominant role in promoting public welfare, taxpayer compliance in Indonesia, including compliance related to PKB payments, remains suboptimal, as reflected by the substantial number of taxpayers who have not fulfilled their obligations [2].

In Pangkep Regency, the issue of non-compliance in PKB payments has become quite concerning. Data from the UPT Revenue Office of Pangkep Region indicates several signs of this problem, such as the number of vehicles paying taxes increasing from 6,668 units in 2021 to 10,375 units in 2023, while the total tax revenue actually decreased significantly from IDR 4,220,771,500 to IDR 2,986,992,500 over the same period. Additionally, the high amount of penalties, totaling IDR 2,011,875,000 during the 2021-2024 period about 16.8% of the total

principal payments reflects the prevalence pertaining to taxpayers failing to settle their vehicle taxes on time. In 2024, there was even a drastic decline, with the number of vehicles paying taxes dropping to only 5,414 units, and the principal tax amount falling to IDR 1,137,460,500, indicating a significant decrease in taxpayer compliance.

Several factors are suspected to contribute to this low compliance, including a lack of public awareness regarding tax obligations, insufficient enforcement of tax penalties, declining economic conditions among the community, and taxation systems that may be perceived as ineffective or difficult to access. Taxpayer compliance is critically important because if tax revenues fall short of targets, the progress of development initiatives can be hindered [1]. Previous studies have shown varying results regarding the effect of administrative sanctions and tax payer awareness on adherence to tax regulations. Research by [3] found that administrative taxation penalties significantly affect the compliance of motor vehicle taxpayers in Samsat Kawalayaan. Conversely, [4] reported that administrative sanctions did not exhibit a substantial positive effect on adherence to tax regulations. Similarly, [1] concluded that taxpayer awareness significantly affects compliance, whereas [5] found that taxpayer awareness did not significantly influence motor vehicle tax compliance.

Based on these issues, the objective of This research aims to examine the impact of administrative sanctions and motor vehicle taxpayer awareness on tax payment compliance in Pangkep Regency. It is expected that this research will offer contributions to contribute valuable insights for developing more effective policies to enhance taxpayer compliance and optimize regional tax revenue to support regional development [6].

1.1 Background

Provide specific details that led to the formulation of the research question or hypothesis Tax revenues are a crucial domestic funding source for both national and regional development in Indonesia. However, tax collection still faces significant challenges due to low taxpayer compliance[1]; [2]. One of the key regional taxes is the Motor Vehicle Tax (PKB), which contributes substantially to local government revenue. In Pangkep Regency, data from 2021 to 2024 indicate concerning trends where, despite an increase in the number of vehicles paying taxes from 6,668 units in 2021 to 10,375 in 2023, total tax revenue decreased from IDR 4.22 billion to IDR 2.98 billion. Moreover, significant penalties amounting to IDR 2.01 billion over four years highlight widespread late payments, and in 2024, tax compliance sharply declined, with only 5,414 vehicles making payments (SAMSAT Pangkep, 2024). These findings suggest persistent issues of non-compliance, potentially driven by low taxpayer awareness, ineffective enforcement of sanctions, economic constraints, or administrative inefficiencies[1].

Previous studies have yielded mixed results regarding the factors influencing tax compliance. Some researchers report that administrative sanctions positively affect taxpayer compliance [3], while others find no significant relationship [4]. Similarly, taxpayer awareness has been shown to significantly influence compliance in some studies [1], although conflicting evidence also exists [5]. This inconsistency signals a research gap, particularly regarding PKB compliance in Pangkep. Therefore, this study aims to investigate whether administrative sanctions and taxpayer awareness significantly influence motor

vehicle taxpayer compliance in Pangkep. The hypotheses proposed are that administrative sanctions (H1) and taxpayer awareness (H2) each have a positive and significant effect on taxpayer compliance. This research is expected to provide empirical insights that could support strategies to improve tax compliance and enhance regional revenue collection.

1.2 Problem Statement

Clearly define the problem or Based on the background described, it is evident that although tax revenue is a vital source of domestic income for regional development, tax compliance among motor vehicle taxpayers in Pangkep Regency remains suboptimal. The data from 2021 to 2024 indicate significant fluctuations and a declining trend in tax revenue, alongside high penalty values, suggesting persistent issues of late payments and overall non-compliance. These phenomena may stem from various factors such as low taxpayer awareness, ineffective administrative sanctions, economic difficulties, or inefficiencies in the tax administration system. Previous research has shown mixed results regarding the influence of administrative sanctions and public awareness of tax obligations on tax compliance, indicating a research gap in this area. Therefore, the issue addressed within the scope of this research is determine in case administrative sanctions and taxpayer awareness considerably impact the observance of motor vehicle taxpayers in Pangkep regency.

1.3 Objectives and Scope

The objective of this research is to examine and analyze the influence of administrative sanctions and taxpayer awareness on motor vehicle tax compliance at the Samsat Office of Pangkep Regency. Specifically, this study seeks to determine whether administrative sanctions and taxpayer awareness significantly affect the willingness of taxpayers to comply with their tax obligations. The scope of this study is limited to motor vehicle taxpayers registered at the Samsat Office of Pangkep Regency during the period from 2021 to 2024. The research focuses solely on two independent variables administrative sanctions and taxpayer awareness as factors influencing tax compliance, while other factors such as economic conditions, government policy changes, or system accessibility are excluded from the in-depth analysis. This study adopts a quantitative approach utilizing questionnaires and secondary data sourced from the Samsat Office to achieve its objectives.

2. Literature Review

2.1 Related Work

Several previous studies have examined factors influencing taxpayers' compliance, particularly in the context of motor vehicle tax payments. [7] as well as [8] found that tax awareness has a positive effect on compliance, while administrative sanctions showed no significant impact. These findings highlight the crucial role of internal factors in fostering tax compliance.

However, different results were reported by [9], who found that tax sanctions, service quality, and taxpayer awareness jointly influence compliance in paying motor vehicle taxes. Similarly, [2] demonstrated that administrative sanctions and taxpayer awareness significantly affect motor vehicle taxpayer compliance.

Furthermore, [4] and [3] also confirmed that taxpayer awareness positively influences compliance, although tax sanctions were not always significant in all studies. [5] supported these findings, stating that taxpayer awareness and tax sanctions positively impact motor vehicle taxpayer compliance.

According to these studies, taxpayer consciousness consistently shows a positive effect on compliance[7];[8];[4]. However, findings regarding the effect of administrative sanctions remain varied, creating a research gap that this study aims to address, particularly in the context of Samsat Kabupaten Pangkep.

2.2 Research Gap

Based on previous studies, there are still inconsistencies in findings regarding the influence of administrative sanctions and taxpayer awareness on compliance in paying motor vehicle taxes. Some research indicates a significant relationship, while others show no significant effect. Moreover, many earlier studies were limited to specific regions and may not be generalizable to other areas such as Pangkep Regency, which has distinct social and economic characteristics. Previous research has also rarely used the most recent data after the pandemic, which could impact taxpayer compliance. Therefore, this study aims to fill these gaps by examining the effect of administrative sanctions and taxpayer awareness on compliance in paying motor vehicle taxes in Pangkep Regency.

3. Methodology

3.1 Data Collection

Data collection in this study was conducted through a questionnaire survey to obtain quantitative data in line with the research objectives. The data used consisted of primary and secondary source. Primary data were collected directly from respondents through an electronic questionnaire using Google Forms, distributed via WhatsApp messages, considering the limited access to taxpayers' personal information. The questionnaire was designed using a five-point likert scale, namely Strongly Disagree, Disagree, Neutral, Agree, and Strongly Agree, and was accompanied by instructions to facilitate respondents in providing their answers.

Secondary data were obtained from supporting documents such as tables, records, and other relevant written sources. The population of this study comprised the entire population of motor vehicle taxpayers enrolled at the Samsat Office of Pangkep Regency, totaling 48,719 individuals. The sampling method was convenience sampling, and the sample size was determined using Slovin's formula with a 10% margin of error, yielding 100 respondents. This method is expected to produce data that accurately represent the actual conditions of the research population.

3.2 Analysis Techniques

Explain the analytic The data analysis technique in this study employed statistical methods processed using SPSS software. The analysis began with descriptive statistics to provide an overview of each research variable through measures such as mean, minimum, maximum, and standard deviation. Subsequently, data quality tests were conducted, including validity testing using the Corrected Item-Total Correlation with a criterion greater than 0,05, and

reliability testing assessed by Cronbach's Alpha, where a questionnaire is considered reliable if $\alpha > 0.60$.

Classical assumption tests were carried out, including normality testing using the Kolmogorov-Smirnov test with a significance value greater than 0.05 to confirm the normal distribution of data, multicollinearity testing through tolerance value (>0.10) and Variance Inflation Factor (VIF <10) to ensure no high correlation among independent variables, and heteroscedasticity testing using scatterplots to detect any specific patterns in data dispersion. Hypothesis testing was performed using multiple linear regression to quantify the effects of predictor variables on the outcome variable, employing the model equation $Y = a + b_1X_1 + b_2X_2 + e$. Additionally, the coefficient of determination (R^2) was used to assess how much variation of the dependent variable can be accounted for by the model. The F-test was employed to assess whether the predictor variables together exerted a substantial influence on the dependent variable, while the t-test was utilized to evaluate the individual effect of each independent variable. All tests were conducted at a 5% significance level to ensure the validity of the research results.

3.3 Validation

Discuss any methods used to validate result Validation in this study was carried out to ensure the accuracy and reliability of the collected data and the results obtained. Data validity was tested using the Corrected Item-Total Correlation method, where a correlation value greater than 0.05 indicated that the questionnaire items were valid. Reliability testing was conducted by calculating Cronbach's Alpha coefficient, with a value greater than 0.60 indicating that the instrument was reliable.

Furthermore, conducted standard diagnostic checks, including assess whether residuals follow a normal distribution, detect excessive correlation among predictors, and check for unequal error variances, to confirm that the data met the assumptions of regression analysis.. These steps aimed to ensure that the statistical analyses were accurate and that the conclusions drawn from the data were valid and consistent. In addition, data triangulation was implemented by comparing primary data obtained through questionnaires with secondary data from official documents to enhance the validity and reliability of the research findings.

4. Results and Discussion

4.1 Key Findings

1. Respondent Characteristics

The following presents the research results from identifying respondent characteristics.

a. Respondent gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	42	42.0	42.0	42.0
	Female	58	58.0	58.0	100.0
		100	100.0	100.0	

Source: Questionary Data (Processed, 2025)

b. Respondents Age

		<i>Frequency</i>	<i>Percent</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
Valid	< 20 year	11	11.0	11.0	11.0
	> 40 year	13	13.0	13.0	24.0
	20-30 year	72	72.0	72.0	96.0
	31-40 year	4	4.0	4.0	100.0
	Total	100	100.0	100.0	

Source: Questionary Data (Processed, 2025)

c. Respondents Occupation

		<i>Frequency</i>	<i>Percent</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
Valid	State Civil Servants	18	18	18	18
	State Civil Servants, businessman	1	1	1	19
	Lecturer	1	1	1	20
	Teacher	2	2	2	22
	Honorary	2	2	2	24
	HonoraryTeacher	1	1	1	25
	Housewives	4	4	4	29
	Employees Honorary	1	1	1	30
	Employees Honorary	1	1	1	31
	Café employees	1	1	1	32
	Private employees	21	21	21	53
	Shop employees	1	1	1	54
	Content Creators	1	1	1	55
	Students	25	25	25	80
	Sailors	1	1	1	81
	Farmer	1	1	1	82
	THL	1	1	1	83
	Banger	1	1	1	84

	Businessman	16	16	16	100
	Total	100	100	100	

Source: Questionary Data (Processed, 2025)

2. Descriptive Statistical Test

The subsequent table presents the summary of descriptive statistical findings from 100 respondents:

	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
Administrative sanctions	100	5	25	18.29	4.36306
Taxpayer Awareness	100	5	25	19.62	4.9945
Tax payment compliance	100	5	25	20.09	4.42695
Valid N (listwise)	100				

Source: Output SPSS 30 (2025)

3. Data Quality Test

a. Data Validity Test

Variabel	Item	R count	R table	Description
Administrative sanctions X1	X1.1	0,770	0,1966	Valid
	X1.2	0,636	0,1966	Valid
	X1.3	0,824	0,1966	Valid
	X1.4	0,808	0,1966	Valid
	X1.5	0,667	0,1966	Valid
Taxpayer Awareness X2	X2.1	0,898	0,1966	Valid
	X2.2	0,849	0,1966	Valid
	X2.3	0,881	0,1966	Valid
	X2.4	0,901	0,1966	Valid
	X2.5	0,757	0,1966	Valid
Tax payment compliance Y	Y1	0,880	0,1966	Valid
	Y2	0,874	0,1966	Valid
	Y3	0,839	0,1966	Valid
	Y4	0,780	0,1966	Valid
	Y5	0,727	0,1966	Valid

Source: Output SPSS 30 (2025)

Based on the results, all questionnaire items show that the calculated r-value (r-count) is greater than the r-table value. Therefore, it can be concluded that all statement items for the variables of Administrative Sanctions, Taxpayer Awareness, and Tax Payment Compliance are declared valid.

b. Reliability Test

Variable	<i>Crombach Alpha</i>	Description
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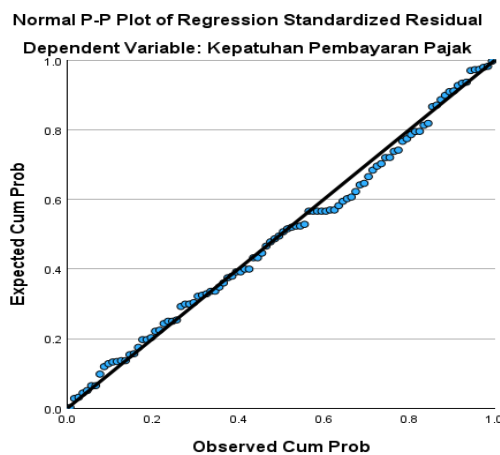
Administrative sanctions	0,792	Reliable
Taxpayer Awareness	0,909	Reliable
Tax payment compliance	0,877	Reliable

Source: Output SPSS 30 (2025)

The results of the reliability test show that the Cronbach's Alpha value for the Administrative Sanctions variable (X1) is 0.792, for Taxpayer Awareness (X2) is 0.909, and for Tax Payment Compliance is 0.877. All of these values are greater than 0.60, indicating that each variable is reliable. This means that all statement items in the questionnaire can be trusted to be used as measurement instruments in further analyses, as they demonstrate good measurement consistency.

4. Classical Assumption Test

a. Normality Test



Source: Output SPSS 30 (2025)

From the figure, it is evident that the data points are dispersed around the diagonal line and align with its direction, suggesting that the regression model satisfies the normality assumption. Furthermore, the Kolmogorov–Smirnov test can be employed to assess data normality by comparing the sample distribution to a standard normal distribution. If the significance value (Sig.) obtained from this test exceeds 0.05, the data can be regarded as normally distributed.

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.14535052
Most Extreme Differences	Absolute	.062
	Positive	.062
	Negative	-.037

<i>Test Statistic</i>	.062
<i>Asymp. Sig. (2-tailed)^c</i>	.200 ^d

Source: Output SPSS 30 (2025)

Based on the results of the assessment of distribution normality using the Kolmogorov–Smirnov method, the Asymp. Sig. value was 0.200. Because the p-value exceeds the 0.05 limit, it Suggests that the dataset do exhibit no meaningful divergence from a normal distribution.

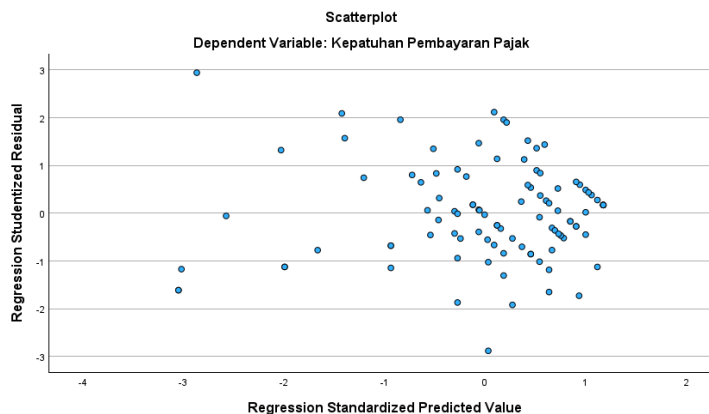
b. Multicollinearity Test

Coefficients ^a			
Model		Unstandardized Coefficients	
		Tolerance	VIF
1	(Constant)		
	Administrative sanctions	.535	1.869
	Taxpayer Awareness	.535	1.869

Source: Output SPSS 30 (2025)

Referring to the table presented above, the tolerance value for Administrative Sanctions (X1) is 0.535, which is greater than 0.10, and for Taxpayer Awareness (X2) it is also 0.535, which is greater than 0.10. Meanwhile, the VIF value for the Administrative Sanctions variable (X1) is 1.869, which is less than 10, and for Taxpayer Awareness (X2) it is also 1.869. Therefore, it may be inferred that multicollinearity does not exist among the independent variables in this research.

c. Heteroscedasticity Test



Source: Output SPSS 30 (2025)

Based on from the scatterplot graph, it is observable that the points are randomly scattered above and below the value of 0 on the Y-axis. Accordingly, it can be inferred that... heteroscedasticity does not occur.

5. Multiple Linear Regression Analysis Test

<i>Coefficients^a</i>	
Model	<i>Unstandardized Coefficients</i>
	B
(Constant)	4.199
Administrative sanctions	.113
Taxpayer Awareness	.705
a. Dependent Variable: Kepatuhan Pembayaran Pajak	

Source: Output SPSS 30 (2025)

Referring to the table presented above, the regression model used in this study is formulated as follows:

$$Y = 4.199 + 0.113 X_1 + 0.705 X_2 + e,$$

where Y represents Taxpayer Compliance, X_1 represents Administrative Sanctions, and X_2 represents Taxpayer Awareness. The constant value of 4.199 indicates that if the variables Administrative Sanctions (X_1) and Taxpayer Awareness (X_2) are both zero, the value of Taxpayer Compliance (Y) would be 4.199. The regression coefficient for the Administrative Sanctions variable is 0.113, indicating that an increase of one unit in Administrative Sanctions will increase Tax Payment Compliance by 0.113 points. Furthermore, the coefficient of regression corresponding to the taxpayer awareness variable is 0.705, showing that each one-unit increase in Taxpayer Awareness will increase Tax Payment Compliance by 0.705 points. Thus, both independent variables have a positive influence on the level of taxpayer compliance in paying motor vehicle taxes.

6. Hypothesis Testing

a. T Test

<i>Coefficients^a</i>					
Model		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	Sig.
		B	Std. Error	Beta	
1	(Constant)	7.965	1.459		5.461
	Administrative sanctions	.663	.078	.653	8.544
a. Dependent Variable: tax payment compliance					

Source: Output SPSS 30 (2025)

<i>Coefficients^a</i>					
Model		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	Sig.
		B	Std. Error	Beta	
1	(Constant)	4.944	.890		5.552
	Taxpayer awareness	.772	.044	.871	17.546
a. Dependent Variable: tax payment compliance					

Source: Output SPSS 30 (2025)

The results of the t-test indicate that the Administrative Sanctions variable (X_1) has a positive regression coefficient of 0.113. Its t-value of 8.544 exceeds the t-table value of 1.985, and the significance level of 0.001 is below 0.05, demonstrating a significant positive effect on Tax Payment Compliance. Likewise, the Taxpayer Awareness variable (X_2) shows a positive regression coefficient of 0.705, with a t-value of 17.546 that is also higher than the t-table value, and a significance level of $0.001 < 0.05$. These results confirm that both Administrative Sanctions and Taxpayer Awareness have a significant positive influence on Tax Payment Compliance for motor vehicle taxpayers.

b. F Test

3. F-Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1484.540	2	742.270	158.016	<.001
	Residual	455.650	97	4.697		
	Total	1940.190	99			
a. Dependent Variable: tax payment compliance						
b. Predictors: (Constant), Taxpayer awareness, Administrative sanctions						

Source: Output SPSS 30 (2025)

The critical value from the F-distribution table, corresponding to $df_1 = k - 1 = 1$ and $df_2 = n - k - 1 = 97$, at a 5% significance level, is 3.94. The calculated F-statistic of 158.016 exceeds this critical threshold, and the corresponding p-value of 0.001 falls well below 0.05. As a result, the null hypothesis is declined, supporting the acceptance of the alternative hypothesis, confirming that Administrative Sanctions and Taxpayer Awareness jointly exert a significant influence on Tax Payment Compliance.

c. Test of Determinant Coefficient (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.875 ^a	.765	.760	2.16735

Source: Output SPSS 30 (2025)

Referring to the table presented above, the coefficient of determination (R Square) is 0.765, or 76.5%. This value indicates that the variables Administrative Sanctions and Taxpayer Awareness together influence the Tax Payment Compliance variable by 76.5%, while the remaining 23.5% is influenced by other factors beyond the scope of the variables examined in this study.

4.2 Interpretation of Results

The results clearly indicate that the combined influence of administrative penalties and taxpayer awareness contributes positively and significantly to compliance with vehicle tax obligations. This indicates that enforcing regulations through sanctions can encourage taxpayers to fulfill their tax obligations more diligently due to the fear of consequences. Administrative sanctions function not only as a punishment but also as a social control tool that creates a deterrent effect, thereby enhancing taxpayer compliance.

On the other hand, taxpayer awareness also plays an important role in shaping compliant behavior. Taxpayers who have a high level of understanding and awareness regarding their obligations and the benefits of paying taxes tend to comply voluntarily, without the need for constant reminders or enforcement from authorities. This awareness serves as a crucial foundation for achieving voluntary compliance, which is essential in a tax system.

Therefore, these research findings align with the objectives of the study to identify the factors influencing motor vehicle taxpayer compliance. The results suggest that strategies to improve taxpayer compliance should be balanced between strict enforcement through administrative sanctions and efforts to educate and raise taxpayer awareness.

5. Discussion

5.1 Comparison with Prior Research

Highlight how your findings align with or contradict previous studies The findings clearly demonstrate that administrative penalties exert a favorable influence on adherence to vehicle tax obligations.. This result is consistent with the research of [1], who found that the higher the level of imposed sanctions, the greater the compliance of motor vehicle taxpayers. Similarly, [10] concluded that administrative sanctions positively and significantly influence tax compliance, as taxpayers tend to avoid the legal consequences of non-compliance. These findings support Weiner's Attribution Theory (1986), which suggests that individuals' behavior is influenced by external and stable factors such as the fear of sanctions, encouraging taxpayers to fulfill their obligations to avoid penalties.

Moreover, this study also reveals that heightened taxpayer awareness significantly enhances compliance with vehicle tax obligations. This finding is in line with the study by [11], which found that a higher level of awareness among taxpayers leads to higher compliance in paying motor vehicle taxes. [3] also support this result, stating that taxpayer awareness significantly affects tax compliance. This is also consistent with the attribution theory, which explains that internal factors, such as awareness and understanding, significantly influence behavior. Taxpayers who recognize their responsibilities are more likely to comply voluntarily, without the need for external enforcement.

Therefore, this study's outcomes do not contradict previous research; rather, they reinforce existing empirical evidence that both administrative sanctions and taxpayer awareness play crucial roles in improving motor vehicle tax compliance. Notably, the study also finds that the influence of taxpayer awareness (coefficient = 0.705) is stronger than that of administrative sanctions (coefficient = 0.113). This suggests that future compliance strategies should focus more on education and awareness-raising efforts, while still maintaining strict and consistent enforcement of administrative sanctions.

5.2 Limitations

This study has several limitations that should be acknowledged. First, the research was conducted solely within the scope of the Samsat Office in Pangkep Regency, possibly reducing the scope of generalization of the findings to other regions with different characteristics. Second, the study utilized cross-sectional data collected at a single point in time, which does not capture potential changes in taxpayer compliance over a longer period. Third, the analysis focused on two primary variables administrative sanctions and taxpayer awareness while other factors that might also influence tax compliance were not explored in depth.

Nevertheless, these limitations do not diminish the value of the findings. Instead, they highlight opportunities for future research to expand the scope, incorporate additional variables, and

explore longitudinal data to gain a more comprehensive understanding of factors affecting motor vehicle tax compliance.

5.3 Future Research

Suggest potential areas for further research or improvements to the study design. Future research could consider expanding the geographical scope beyond the Samsat Office in Pangkep Regency to improve the generalizability of the findings across different regions with diverse socioeconomic characteristics. Additionally, future studies may explore other variables that could influence tax compliance, such as the quality of tax services, taxpayers' understanding of tax regulations, income levels, or demographic factors, to provide a more comprehensive analysis.

Methodologically, subsequent research might benefit from employing mixed methods approaches, combining quantitative and qualitative data, to gain deeper insights into the factors influencing taxpayer compliance. Conducting longitudinal studies could also help capture changes in taxpayer behavior over time, offering a more dynamic and robust basis for policy recommendations.

6. Conclusion

This study concludes that both administrative sanctions and taxpayer awareness significantly influence motor vehicle tax compliance at the Samsat Office in Pangkep Regency. The results show that consistent and strict implementation of administrative sanctions has a positive and significant effect on compliance, with a coefficient of 0.113 and a significance level of 0.001, indicating that effective enforcement can deter non-compliance and motivate taxpayers to fulfill their obligations. Furthermore, taxpayer awareness demonstrates an even stronger positive and significant effect, with a coefficient of 0.705 and the same significance level, underscoring the crucial role of internal understanding and commitment in fostering voluntary compliance. These findings highlight that while sanctions remain important as a deterrent, greater emphasis should be placed on educational efforts, outreach, and persuasive strategies to enhance taxpayer awareness and responsibility. Overall, this study contributes valuable insights into the factors driving tax compliance and offers guidance for policymakers in designing effective strategies to improve tax revenues and support regional development.

7. Recommendation

The study's outcomes lay the groundwork for proposing several recommendations. For the Samsat Office in Pangkep Regency, it is recommended to enhance the effectiveness of administrative sanctions by clarifying the sanctioning procedures, comprehensively disseminating information about the consequences of late tax payments, and ensuring consistent enforcement without exceptions. Additionally, developing automated reminder systems, such as SMS notifications or mobile applications, to inform taxpayers of upcoming deadlines several weeks in advance could help minimize late payments and the imposition of administrative sanctions. These measures are expected to improve taxpayer compliance and foster public trust in a fair and professional tax system.

For upcoming research endeavors, it is suggested to expand the scope of analysis by including additional variables that may influence motor vehicle tax compliance, such as the quality of tax services, understanding of tax regulations, taxpayers' income levels, or other demographic factors. Future studies could also adopt more comprehensive research designs by integrating both quantitative and qualitative approaches to gain deeper insights into the factors motivating taxpayers to fulfill their tax obligations. Furthermore, extending the research to multiple Samsat offices in other regions would allow for comparative analysis and support the development of more adaptive strategies tailored to the unique characteristics of taxpayers in different areas.

Appendix

1. Tabulation of Respondent Data

No	Sanksi Administrasi (X1)					Total	Keadan Wajib Pajak (X2)					Total	Keputusan Pembayaran Pajak (Y)					Total
	X1.1	X1.2	X1.3	X1.4	X1.5		X2.1	X2.2	X2.3	X2.4	X2.5		Y1	Y2	Y3	Y4	Y5	
1	5	3	4	4	4	20	5	5	2	3	4	19	4	4	2	4	5	19
2	5	1	1	1	4	12	4	1	5	1	5	16	5	3	5	3	5	21
3	5	5	3	2	4	19	5	1	5	5	5	21	5	5	5	5	5	26
4	5	5	5	5	5	25	4	4	5	5	4	23	4	4	4	5	5	26
5	3	3	3	3	4	17	4	4	4	4	3	18	4	4	4	4	4	19
6	4	4	4	4	4	20	4	3	4	4	3	18	4	2	3	4	2	15
7	3	3	3	3	3	15	4	3	3	4	3	17	3	3	3	4	4	14
8	4	4	4	4	4	20	5	4	4	5	5	23	5	5	5	4	4	28
9	5	4	4	4	4	21	4	4	4	4	5	22	4	4	4	5	5	26
10	5	3	5	5	4	22	4	4	4	4	2	18	4	4	3	5	5	21
11	4	5	4	5	4	22	5	5	5	5	4	23	5	4	5	5	4	26
12	5	5	5	5	5	25	4	5	5	5	5	24	5	5	5	5	5	29
13	5	5	5	5	5	25	5	5	5	5	5	25	5	5	5	5	2	26
14	4	3	4	4	3	18	4	4	4	4	2	18	4	3	4	5	3	19
15	5	2	4	4	2	17	4	4	4	4	4	20	2	2	2	4	4	14
16	5	4	4	5	3	22	5	3	4	4	4	21	5	5	5	3	3	20
17	5	4	4	4	4	22	5	4	4	5	4	22	5	4	4	5	4	22
18	4	2	5	4	4	19	5	5	5	5	5	25	5	4	4	5	5	23
19	5	1	4	4	5	19	4	4	5	4	5	22	4	4	4	4	4	20
20	5	4	5	5	5	24	5	5	5	5	5	25	5	5	5	5	5	26
21	4	4	3	3	4	18	4	3	4	4	4	19	4	4	4	4	4	20
22	5	3	3	5	5	18	5	4	5	5	3	22	5	5	5	5	5	26
23	5	5	5	5	5	25	5	5	2	5	2	19	3	4	3	4	5	19
24	4	4	4	4	4	20	4	4	4	4	4	20	4	4	4	4	4	20
25	4	4	4	4	4	20	5	4	4	4	4	22	5	4	4	4	4	22
26	4	4	4	4	4	20	4	4	4	4	3	18	4	4	4	3	3	18
27	5	5	3	3	3	17	2	1	3	3	3	12	4	4	3	3	3	17
28	5	5	5	5	5	25	5	5	5	5	5	25	5	5	5	5	5	26
29	3	5	5	5	5	23	4	4	5	5	5	23	5	5	5	5	5	26
30	4	4	4	4	4	20	4	4	4	4	4	19	4	4	4	4	4	20
31	3	3	5	5	5	19	3	4	5	3	3	18	4	4	3	5	3	19
32	4	5	5	5	5	23	3	4	4	4	4	19	4	4	4	4	4	20
33	4	4	4	4	4	20	5	5	5	5	5	25	5	5	5	5	5	26
34	5	5	5	4	3	19	5	5	5	5	5	25	5	5	4	5	5	24
35	4	5	4	5	2	20	4	4	4	4	3	19	5	5	5	3	5	23
36	3	4	4	4	4	19	3	4	3	3	3	17	3	4	4	4	3	17
37	5	5	5	5	5	25	5	5	5	5	5	25	5	5	5	5	5	26
38	1	1	5	5	4	16	1	1	3	3	3	9	2	3	3	4	1	13
39	3	4	4	1	3	15	5	4	4	4	4	21	4	4	4	4	4	20
40	5	5	4	3	3	19	5	4	3	4	5	21	3	3	3	3	3	17
41	3	4	4	4	4	19	5	5	4	4	4	20	5	5	5	5	5	26
42	3	4	4	4	4	20	4	4	4	4	4	20	5	4	3	5	5	22
43	5	4	5	5	3	22	5	5	5	5	5	24	5	4	5	5	4	23
44	3	3	3	4	4	17	5	4	4	4	3	20	4	3	3	5	3	18
45	5	5	4	4	4	22	5	5	3	5	4	22	5	5	5	5	4	23
46	3	3	3	4	3	16	5	4	5	5	3	22	4	4	4	4	4	19
47	4	3	5	1	2	4	16	5	4	5	5	23	5	4	5	5	5	24
48	4	3	3	3	3	16	4	3	3	3	3	16	4	4	4	3	4	19
49	5	4	5	5	1	20	5	4	5	5	3	23	4	4	4	5	3	23
50	1	1	1	1	1	5	1	1	1	1	1	5	1	2	1	1	1	5
51	5	5	5	5	5	25	5	5	5	5	5	25	5	5	5	5	5	26
52	1	1	1	1	1	5	1	1	1	1	1	5	1	1	1	1	1	5
53	5	5	5	5	5	25	5	5	5	5	5	25	5	5	5	5	5	26
54	1	1	1	1	1	5	1	1	1	1	1	5	1	1	1	1	1	5
55	1	1	1	1	1	5	1	1	1	2	1	6	1	2	4	5	3	15
56	3	4	4	1	4	16	4	5	5	4	3	21	4	3	4	4	4	19
57	5	5	5	4	3	22	4	4	5	5	4	22	4	4	5	4	4	20
58	1	4	4	4	3	17	5	5	5	5	5	25	5	5	5	5	5	26
59	4	4	4	4	3	19	4	3	4	4	3	18	3	3	4	4	3	17
60	4	4	4	4	3	19	4	3	3	4	2	16	4	3	2	5	5	19
61	5	5	5	5	5	25	5	5	5	5	5	25	5	5	5	5	5	26
62	1	1	3	3	3	11	3	3	3	3	3	14	3	3	3	3	3	15
63	3	5	5	5	5	23	5	5	5	5	5	25	5	5	5	5	5	26
64	3	5	3	5	3	15	3	3	3	3	3	15	3	3	3	3	3	15
65	4	5	4	5	4	22	5	4	5	5	4	23	5	5	5	5	5	26
66	1	1	4	4	4	14	4	4	4	4	4	20	4	4	4	4	4	20
67	4	4	4	5	4	23	4	4	4	5	5	24	4	4	4	5	5	24
68	5	1	5	5	3	19	5	5	5	5	5	25	5	5	5	5	5	26
69	4	4	4	4	4	20	3	4	3	4	4	18	4	3	3	4	4	18
70	5	1	5	5	1	17	5	5	5	5	1	21	5	5	5	5	5	26
71	4	4	4	4	4	20	4	4	4	4	4	20	5	5	5	4	4	22
72	5	5	5	5	5	25	5	5	5	5	5	25	5	5	5	5	5	26
73	5	5	5	5	5	25	5	5	5	5	5	25	5	5	5	5	5	26
74	5	4	5	5	4	23	5	5	5	5	4	24	5	4	5	5	5	24
75	5	1	5	5	5	21	5	5	5	5	5	25	5	5	5	5	5	26
76	4	4	5	5	4	22	5	4	4	5	3	21	5	5	5	3	4	20
77	1	2	2	3	2	10	2	2	2	2	2	10	2	2	2	2	2	10
78	5	4	5	5	3	18	5	5	5	5	3	23	5	3	5	5	5	23
79	4	4	4	4	4	20	5	4	4	4	4	20	5	4	4	4	4	20
80	5	3	4	5	1	18	5	3	3	4	2	17	5	4	3	4	4	20
81	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	3	15
82	4	2	3	3	3	15	3	3	4	4	3	17	4	4	4	3	3	18
83	5	5	5	5	5	25	5	5	5	5	5	25	5	5	5	5	5	26
84	5	5	5	5	5	25	5	5	5	5	5	25	5	5	5	5	5	26
85	4	2	5	4	4	19	5	4	4	5	4	22	4	4	4	4	4	20
86	5	3	3	4	3	18	3	1	3	2	3	12	3	3	2	5	4	15
87	4	4	4	5	3	19	5	5	4	5	4	23	4	4	4	5	4	22
88	5	4	4	5	3	19	5	5	4	5	4	24	5	5	5	5	5	26
89	5	4	4	5	4	22	5	5	5	5	4	24	5	5	5	5	5	26
90	4	2	4	5	4	19	4	3	4	4	3	18	4	4	4	5	4	21
91	4	4	3	3	4	19	5	4	3	3								

2. R Table

Tabel r untuk df = 51 - 100

df = (N-2)	Tingkat signifikansi untuk uji satu arah				
	0.05	0.025	0.01	0.005	0.0005
	Tingkat signifikansi untuk uji dua arah				
	0.1	0.05	0.02	0.01	0.001
51	0.2284	0.2706	0.3188	0.3509	0.4393
52	0.2262	0.2681	0.3158	0.3477	0.4354
53	0.2241	0.2656	0.3129	0.3445	0.4317
54	0.2221	0.2632	0.3102	0.3415	0.4280
55	0.2201	0.2609	0.3074	0.3385	0.4244
56	0.2181	0.2586	0.3048	0.3357	0.4210
57	0.2162	0.2564	0.3022	0.3328	0.4176
58	0.2144	0.2542	0.2997	0.3301	0.4143
59	0.2126	0.2521	0.2972	0.3274	0.4110
60	0.2108	0.2500	0.2948	0.3248	0.4079
61	0.2091	0.2480	0.2925	0.3223	0.4048
62	0.2075	0.2461	0.2902	0.3198	0.4018
63	0.2058	0.2441	0.2880	0.3173	0.3988
64	0.2042	0.2423	0.2858	0.3150	0.3959
65	0.2027	0.2404	0.2837	0.3126	0.3931
66	0.2012	0.2387	0.2816	0.3104	0.3903
67	0.1997	0.2369	0.2796	0.3081	0.3876
68	0.1982	0.2352	0.2776	0.3060	0.3850
69	0.1968	0.2335	0.2756	0.3038	0.3823
70	0.1954	0.2319	0.2737	0.3017	0.3798
71	0.1940	0.2303	0.2718	0.2997	0.3773
72	0.1927	0.2287	0.2700	0.2977	0.3748
73	0.1914	0.2272	0.2682	0.2957	0.3724
74	0.1901	0.2257	0.2664	0.2938	0.3701
75	0.1888	0.2242	0.2647	0.2919	0.3678
76	0.1876	0.2227	0.2630	0.2900	0.3655
77	0.1864	0.2213	0.2613	0.2882	0.3633
78	0.1852	0.2199	0.2597	0.2864	0.3611
79	0.1841	0.2185	0.2581	0.2847	0.3589
80	0.1829	0.2172	0.2565	0.2830	0.3568
81	0.1818	0.2159	0.2550	0.2813	0.3547
82	0.1807	0.2146	0.2535	0.2796	0.3527
83	0.1796	0.2133	0.2520	0.2780	0.3507
84	0.1786	0.2120	0.2505	0.2764	0.3487
85	0.1775	0.2108	0.2491	0.2748	0.3468
86	0.1765	0.2096	0.2477	0.2732	0.3449
87	0.1755	0.2084	0.2463	0.2717	0.3430
88	0.1745	0.2072	0.2449	0.2702	0.3412
89	0.1735	0.2061	0.2435	0.2687	0.3393
90	0.1726	0.2050	0.2422	0.2673	0.3375
91	0.1716	0.2039	0.2409	0.2659	0.3358
92	0.1707	0.2028	0.2396	0.2645	0.3341
93	0.1698	0.2017	0.2384	0.2631	0.3323
94	0.1689	0.2006	0.2371	0.2617	0.3307
95	0.1680	0.1996	0.2359	0.2604	0.3290
96	0.1671	0.1986	0.2347	0.2591	0.3274
97	0.1663	0.1975	0.2335	0.2578	0.3258
98	0.1654	0.1966	0.2324	0.2565	0.3242
99	0.1646	0.1956	0.2312	0.2552	0.3226
100	0.1638	0.1946	0.2301	0.2540	0.3211

3. T Table

Titik Persentase Distribusi t (df = 81 –120)

Pr df	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
81	0.67753	1.29209	1.66388	1.98969	2.37327	2.63790	3.19392
82	0.67749	1.29196	1.66365	1.98932	2.37269	2.63712	3.19262
83	0.67746	1.29183	1.66342	1.98896	2.37212	2.63637	3.19135
84	0.67742	1.29171	1.66320	1.98861	2.37156	2.63563	3.19011
85	0.67739	1.29159	1.66298	1.98827	2.37102	2.63491	3.18890
86	0.67735	1.29147	1.66277	1.98793	2.37049	2.63421	3.18772
87	0.67732	1.29136	1.66256	1.98761	2.36998	2.63353	3.18657
88	0.67729	1.29125	1.66235	1.98729	2.36947	2.63286	3.18544
89	0.67726	1.29114	1.66216	1.98698	2.36898	2.63220	3.18434
90	0.67723	1.29103	1.66196	1.98667	2.36850	2.63157	3.18327
91	0.67720	1.29092	1.66177	1.98638	2.36803	2.63094	3.18222
92	0.67717	1.29082	1.66159	1.98609	2.36757	2.63033	3.18119
93	0.67714	1.29072	1.66140	1.98580	2.36712	2.62973	3.18019
94	0.67711	1.29062	1.66123	1.98552	2.36667	2.62915	3.17921
95	0.67708	1.29053	1.66105	1.98525	2.36624	2.62858	3.17825
96	0.67705	1.29043	1.66088	1.98498	2.36582	2.62802	3.17731
97	0.67703	1.29034	1.66071	1.98472	2.36541	2.62747	3.17639
98	0.67700	1.29025	1.66055	1.98447	2.36500	2.62693	3.17549
99	0.67698	1.29016	1.66039	1.98422	2.36461	2.62641	3.17460
100	0.67695	1.29007	1.66023	1.98397	2.36422	2.62589	3.17374
101	0.67693	1.28999	1.66008	1.98373	2.36384	2.62539	3.17289
102	0.67690	1.28991	1.65993	1.98350	2.36346	2.62489	3.17206
103	0.67688	1.28982	1.65978	1.98326	2.36310	2.62441	3.17125
104	0.67686	1.28974	1.65964	1.98304	2.36274	2.62393	3.17045
105	0.67683	1.28967	1.65950	1.98282	2.36239	2.62347	3.16967
106	0.67681	1.28959	1.65936	1.98260	2.36204	2.62301	3.16890
107	0.67679	1.28951	1.65922	1.98238	2.36170	2.62256	3.16815
108	0.67677	1.28944	1.65909	1.98217	2.36137	2.62212	3.16741
109	0.67675	1.28937	1.65895	1.98197	2.36105	2.62169	3.16669
110	0.67673	1.28930	1.65882	1.98177	2.36073	2.62126	3.16598
111	0.67671	1.28922	1.65870	1.98157	2.36041	2.62085	3.16528
112	0.67669	1.28916	1.65857	1.98137	2.36010	2.62044	3.16460
113	0.67667	1.28909	1.65845	1.98118	2.35980	2.62004	3.16392
114	0.67665	1.28902	1.65833	1.98099	2.35950	2.61964	3.16326
115	0.67663	1.28896	1.65821	1.98081	2.35921	2.61926	3.16262
116	0.67661	1.28889	1.65810	1.98063	2.35892	2.61888	3.16198
117	0.67659	1.28883	1.65798	1.98045	2.35864	2.61850	3.16135
118	0.67657	1.28877	1.65787	1.98027	2.35837	2.61814	3.16074
119	0.67656	1.28871	1.65776	1.98010	2.35809	2.61778	3.16013
120	0.67654	1.28865	1.65765	1.97993	2.35782	2.61742	3.15954

4. F Table

Titik Persentase Distribusi F untuk Probabilita = 0,05															
df untuk penyebut (N2) df2=(n-k-1)	df untuk pembilang (N1) df1=(k-1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
91	3.95	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.90	1.86	1.83	1.80	1.78
92	3.94	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.89	1.86	1.83	1.80	1.78
93	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.78
94	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.77
95	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.82	1.80	1.77
96	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
97	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
98	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
99	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93	1.89	1.85	1.82	1.79	1.77
101	3.94	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.93	1.88	1.85	1.82	1.79	1.77
102	3.93	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.77
103	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
104	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
105	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.81	1.79	1.76
106	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
107	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
108	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.78	1.76
109	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
110	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
111	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
112	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.96	1.92	1.88	1.84	1.81	1.78	1.76
113	3.93	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.92	1.87	1.84	1.81	1.78	1.76
114	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
115	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
116	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
117	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
118	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
119	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
120	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
121	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
122	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
123	3.92	3.07	2.68	2.45	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
124	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
125	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
126	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.87	1.83	1.80	1.77	1.75
127	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
128	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
129	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
130	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
131	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
132	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
133	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
134	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
135	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.82	1.79	1.77	1.74

5. Descriptive Statistical Test

	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
Sanksi Administratif	100	5	25	18.29	4.36306
Kesadaran Wajib Pajak	100	5	25	19.62	4.9945
Kepatuhan Pembayaran Pajak	100	5	25	20.09	4.42695
Valid N (listwise)	100				

6. Data Quality Test

a. Administrative Sanctions (X1)

		Correlations					
		X1.1	X1.2	X1.3	X1.4	X1.5	TOTAL
X1.1	Pearson Correlation	1	.314**	.559**	.612**	.362**	.770**
	Sig. (2-tailed)		.001	<.001	<.001	<.001	<.001
	N	100	100	100	100	100	100
X1.2	Pearson Correlation	.314**	1	.335**	.320**	.330**	.636**
	Sig. (2-tailed)	.001		<.001	.001	<.001	<.001
	N	100	100	100	100	100	100
X1.3	Pearson Correlation	.559**	.335**	1	.705**	.470**	.824**
	Sig. (2-tailed)	<.001	<.001		<.001	<.001	<.001
	N	100	100	100	100	100	100
X1.4	Pearson Correlation	.612**	.320**	.705**	1	.361**	.808**
	Sig. (2-tailed)	<.001	.001	<.001		<.001	<.001
	N	100	100	100	100	100	100
X1.5	Pearson Correlation	.362**	.330**	.470**	.361**	1	.667**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001		<.001
	N	100	100	100	100	100	100
TOTAL	Pearson Correlation	.770**	.636**	.824**	.808**	.667**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	
	N	100	100	100	100	100	100

** . Correlation is significant at the 0.01 level (2-tailed).

b. Taxpayer Awareness (X2)

		Correlations					
		X2.1	X2.2	X2.3	X2.4	X2.5	TOTAL
X2.1	Pearson Correlation	1	.692**	.740**	.855**	.563**	.898**
	Sig. (2-tailed)		<.001	<.001	<.001	<.001	<.001
	N	100	100	100	100	100	100
X2.2	Pearson Correlation	.692**	1	.658**	.722**	.537**	.849**
	Sig. (2-tailed)	<.001		<.001	<.001	<.001	<.001
	N	100	100	100	100	100	100
X2.3	Pearson Correlation	.740**	.658**	1	.763**	.631**	.881**
	Sig. (2-tailed)	<.001	<.001		<.001	<.001	<.001
	N	100	100	100	100	100	100
X2.4	Pearson Correlation	.855**	.722**	.763**	1	.526**	.901**
	Sig. (2-tailed)	<.001	<.001	<.001		<.001	<.001
	N	100	100	100	100	100	100
X2.5	Pearson Correlation	.563**	.537**	.631**	.526**	1	.757**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001		<.001
	N	100	100	100	100	100	100
TOTAL	Pearson Correlation	.898**	.849**	.881**	.901**	.757**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	
	N	100	100	100	100	100	100

** . Correlation is significant at the 0.01 level (2-tailed).

c. Tax Payment Compliance (Y)

		Correlations					
		Y1.1	Y1.2	Y1.3	Y1.4	Y1.5	TOTAL
Y1.1	Pearson Correlation	1	.823**	.710**	.585**	.486**	.880**
	Sig. (2-tailed)		<.001	<.001	<.001	<.001	<.001
	N	100	100	100	100	100	100
Y1.2	Pearson Correlation	.823**	1	.744**	.531**	.495**	.874**
	Sig. (2-tailed)	<.001		<.001	<.001	<.001	<.001
	N	100	100	100	100	100	100
Y1.3	Pearson Correlation	.710**	.744**	1	.551**	.436**	.839**
	Sig. (2-tailed)	<.001	<.001		<.001	<.001	<.001
	N	100	100	100	100	100	100
Y1.4	Pearson Correlation	.585**	.531**	.551**	1	.542**	.780**
	Sig. (2-tailed)	<.001	<.001	<.001		<.001	<.001
	N	100	100	100	100	100	100
Y1.5	Pearson Correlation	.486**	.495**	.436**	.542**	1	.727**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001		<.001
	N	100	100	100	100	100	100
TOTAL	Pearson Correlation	.880**	.874**	.839**	.780**	.727**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	
	N	100	100	100	100	100	100

** . Correlation is significant at the 0.01 level (2-tailed).

7. Reliability Test

a. Administrative Sanctions (X1)

Reliability Statistics

Cronbach's Alpha	N of Items
.792	5

b. Taxpayer Awareness (X2)

Reliability Statistics

Cronbach's Alpha	N of Items
.909	5

c. Tax Payment Compliance (Y)

Reliability Statistics

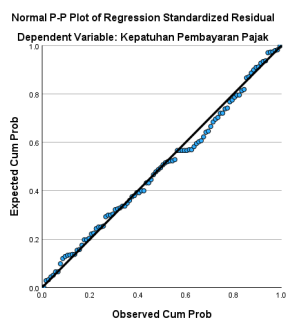
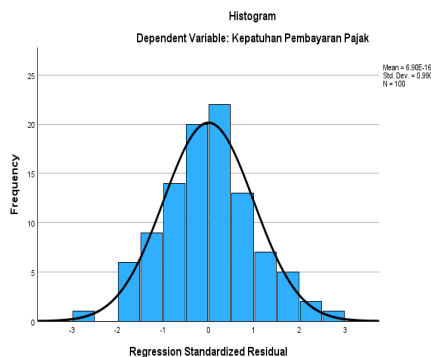
Cronbach's Alpha	N of Items
.877	5

8. Classical Assumption Test

One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.14535052
Most Extreme Differences	Absolute	.062
	Positive	.062
	Negative	-.037
Test Statistic		.062
Asymp. Sig. (2-tailed) ^c		.200 ^d
Monte Carlo Sig. (2-tailed) ^e	Sig.	.440
	99% Confidence Interval	Lower Bound .427
		Upper Bound .453

- a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

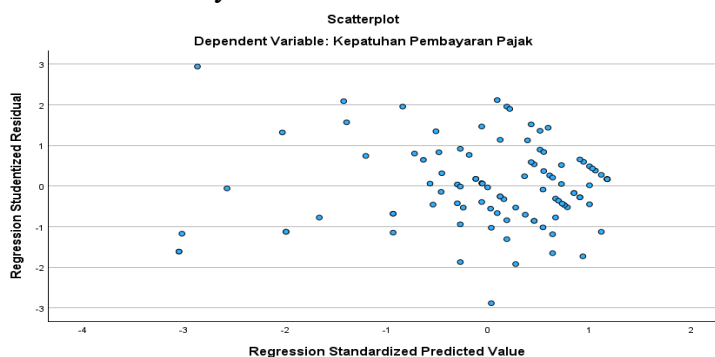


9. Multicollinearity Test

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta				Tolerance	VIF
(Constant)	4.199	.991			4.236	<.001		
Sanksi Administratif	.113	.068	.111		1.654	.101	.535	1.869
Kesadaran Wajib Pajak	.705	.060	.795		11.820	<.001	.535	1.869

a. Dependent Variable: Kepatuhan Pembayaran Pajak

10. Heteroscedasticity Test



11. Multiple Linear Regression Analysis Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.199	.991		4.236	<.001
	Sanksi Administratif	.113	.068	.111	1.654	.101
	Kesadaran Wajib Pajak	.705	.060	.795	11.820	<.001

a. Dependent Variable: Kepatuhan Pembayaran Pajak

12. T Test

a. Administrative Sanctions (X1)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.965	1.459		5.461	<.001
	Sanksi Administratif	.663	.078	.653	8.544	<.001

a. Dependent Variable: Kepatuhan Pembayaran Pajak

b. Taxpayer Awareness (X2)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.944	.890		5.552	<.001
	Kesadaran Wajib Pajak	.772	.044	.871	17.546	<.001

a. Dependent Variable: Kepatuhan Pembayaran Pajak

13. F Test

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1484.540	2	742.270	158.016	<.001 ^b
	Residual	455.650	97	4.697		
	Total	1940.190	99			

a. Dependent Variable: Kepatuhan Pembayaran Pajak

b. Predictors: (Constant), Kesadaran Wajib Pajak, Sanksi Administratif

14. Test of Determinant Coefficient (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.875 ^a	.765	.760	2.167

a. Predictors: (Constant), Kesadaran Wajib Pajak, Sanksi Administratif

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