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THE IMPACT OF TAX SANCTION, SERVICE QUALITY, AND PKB-BBNKB OPTION ON MOTOR VEHICLE TAXPLAYER COMPLIANCE

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ABSTRACT

This study aims to analyze the effect of Tax Sanctions, Service Quality, and the PKB-BBNKB Opsen policy on Motor Vehicle Taxpayer Compliance in Pati Regency. This study utilizes a quantitative method where surveys are given to 100 taxpayers, and the results are analyzed with multiple linear regression. The results show that Tax Sanctions and the PKB-BBNKB Opsen policy have a positive and significant effect on taxpayer compliance. However, Service Quality does not have a significant effect on taxpayer compliance. These findings highlight the importance of sanction enforcement and the open policy as strategies to improve motor vehicle taxpayer compliance.

Keywords: Tax Sanctions, Service Quality, PKB-BBNKB Opsen, Taxpayer Compliance

INTRODUCTION

Taxes constitute a vital instrument within the state financial system, holding a position equal to revenues from the oil and gas sector as well as Non-Tax State Revenue (Penerimaan Negara Bukan Pajak or PNBP). Taxes play a crucial role in financing government activities and sustainable national development (Putri & Maryono, 2024). Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, tax is understood as a mandatory contribution to the state owed by an individual or entity that is enforceable based on the law, without receiving a direct return, aimed at realizing state development and maximizing the prosperity of the people.

Compliance with tax obligations is recognized as a major challenge for many countries, including Indonesia. One indicator reflecting the low level of tax compliance in Indonesia is the tax ratio, which has remained consistently low in recent years. According to Caroline et al. (2023), when compared to the average of member countries—which possess a tax ratio of approximately 30%—Indonesia is considered to lag significantly behind. Even when compared to neighboring nations such as Malaysia (20.2%), Thailand (2.1%), and Australia (33.3%), Indonesia's tax ratio is notably lower. Furthermore, low taxpayer compliance is evident in the suboptimal performance of tax revenue collection, characterized by the failure to meet tax revenue tar-

gets over the past five years.

Factors originating from both internal and external domains influence the level of taxpayer compliance. Attribution theory can serve as the framework for explaining this phenomenon; it posits that an individual's attitude is shaped by both internal and external influences. Internal factors encompass an individual's knowledge, understanding, and awareness regarding the importance of tax payments. Conversely, external factors include environmental conditions, government policies, and the ease of tax administration (Darmayanti & Hasibuan, 2022).

Significant issues persist in the management of the motor vehicle tax sector within the Pati Regency, most notably the high prevalence of 'unregistered' vehicles (kendaraan bodong) that are not documented within the vehicle tax administration system. This condition directly undermines the potential for regional revenue from the Motor Vehicle Tax (PKB) sector, which serves as a primary component of Regional Original Revenue (PAD). By way of illustration, on June 14, 2024, law enforcement authorities seized 33 motorcycles and 6 unregistered cars in the Sukolilo district of Pati Regency. A similar incident occurred previously on May 28, 2021, involving the confiscation of 41 cars and 325 motorcycles. This phenomenon demonstrates that a substantial number of vehicles continue to operate without legal ownership status; consequently, they remain unrecognized as tax objects, leading to potential leakages in regional tax revenue.

An evaluation of the contribution of motor vehicle taxes to the Regional Original Revenue (PAD) in the Pati Regency indicates that this contribution is quite substantial; however, despite the increasing volume in this sector, it has not yet reached its full potential. A primary constraint is the low level of taxpayer compliance regarding the annual fulfillment of motor vehicle tax obligations. This is clearly evidenced by the high accumulation of outstanding motor vehicle tax arrears in the region. The following section presents data on motor vehicle tax arrears in Pati Regency over the last three years.

Table 1. Data on Motor Vehicle Tax Arrears in Pati Regency

No	Maturity Year	Vehicle Object	BPKB Arrears
1.	2022	24.953	12.955.108.000
2.	2023	56.989	22.917.362.000
3.	2024	88.101	35.818.546.500

Source(s): UPPD Kabupaten Pati

Table 1 presents data obtained from the Samsat Office of Pati Regency, revealing significant fluctuations in the number of vehicle objects with outstanding tax liabilities between 2022 and 2024. In 2022, it was recorded that 24,953 vehicles had not fulfilled their Motor Vehicle Tax (PKB) obligations, with a total arrears value of Rp12.4 billion. This figure experienced a sharp increase in 2023, reaching 56,989 units with a recorded value of Rp22.9 billion. A further increase occurred in 2024, where 88,101 units were reported as delinquent, with the total value of arrears reaching Rp35.8 billion.

Based on these phenomena, further

empirical research is required to examine the influence of tax sanctions, service quality, and PKB-BBNKB options (additional levies) on motor vehicle taxpayer compliance. Adawiyah et al. (2023) previously demonstrated that tax sanctions have a positive effect on taxpayer compliance. However, this finding contradicts the study by Sanjaya & Sofianty (2023), which concluded that tax sanctions do not yield a positive influence on compliance. This latter finding aligns with research conducted by Chandra & Hidayah (2023), which found that tax sanctions do not significantly affect compliance. Nevertheless, their study also explained that the quality of tax services positively impacts taxpayer compliance; this is further supported by the research of Putri & Maryono (2024), which outlines that the level of service quality is proven to have a significant impact on taxpayer compliance levels.

This study distinguishes itself from previous research by incorporating the PKB BBNKB Option variable—referring to the additional tax levy options on the administrative costs of motor vehicle title transfers and annual vehicle levies—as a differentiating factor. The primary objective is to comprehensively analyze the influence of this policy on motor vehicle taxpayer compliance levels within the context of regional fiscal management. It is expected that the findings of this study will provide empirical contributions for local governments in formulating more targeted fiscal policies, while simultaneously enriching the scientific literature in the field of regional taxation.

LITERATURE REVIEW

Attriburion Theory

Fritz Heider first introduced Attribution Theory in 1958, which was subsequently refined and expanded by Bernard Weiner in 1985. This theory elucidates how individuals interpret and determine the underlying causes of specific behaviors or events they encounter. Within the realm of social psychology, attribution is defined as a cognitive process used to link an outcome or consequence to particular causal factors. These factors may originate from within the individual (internal attribution), encompassing attitudes, abilities, personality traits, and motivation, or from external sources (external attribution), such as the social environment, policies, or situational conditions (Schmitt, 2015).

In the context of tax compliance, Attribution Theory serves to explain how taxpayers assess the reasons behind their compliance or non-compliance with tax obligations. If taxpayers perceive that their compliance behavior is driven by external factors—such as government policies involving Tax Sanctions, Service Quality, and the implementation of PKB-BBNKB Options—then their behavioral stance is highly dependent on their perceptions of the effectiveness and fairness of those policies. Conversely, if compliance is attributed to internal factors, such as personal awareness, the frequency of fulfilling obligations tends to be more stable, sustainable, and consistent, driven by an enlightened understanding of

the importance of taxation or a sense of civic duty.

Tax Sanction

Tax sanctions serve as a determinant of compliance with legal provisions in the taxation realm, which must be adhered to by all tax-obligated individuals (Meidiaz & Subagyo, 2023). These sanctions are a vital component of the tax structure, as they function to ensure that taxpayers fulfill their responsibilities accurately and without delay. To evaluate tax sanctions in this study, several indicators reflecting the dimensions of sanctions are utilized: fines imposed for late payments; interest penalties as additional costs resulting from deferred tax obligations; increased rate sanctions applied when taxpayers commit specific violations; and criminal sanctions imposed on individuals who intentionally violate tax regulations (Meidiaz & Subagyo, 2023). These four dimensions are considered capable of reflecting the extent to which sanctions can create a deterrent effect and encourage taxpayer compliance.

According to the perspective of Attribution Theory, taxpayer behavior can be influenced by tax sanctions as an external factor. Taxpayers facing sanctions tend to attribute their compliance not solely to personal awareness, but also to the punitive consequences established by the tax authorities. Thus, sanctions act as an external driver that can shape compliant behavior among taxpayers.

Service Quality

According to Putri et al. (2022), the quality of tax services is defined as a comprehensive administrative service provided to the public—specifically to taxpayers—with excellence and consistency in accordance with established standards to achieve optimal service delivery (Fitriyani et al., 2023). To evaluate service quality in this study, several indicators reflecting various service dimensions are utilized, including the courteous and professional demeanor of staff, the clarity and accessibility of information provided, the staff's mastery of information, the speed and accuracy of service provision, the comprehensibility of the information presented, and the professional image projected through the staff's appearance (Meidiaz & Subagyo, 2023). Within the framework of attribution theory, taxpayer perception is influenced by service quality, which is regarded as an external factor. When the service is perceived as high-quality, taxpayers attribute their compliance to the positive experiences gained from interactions with tax officials, thereby fostering compliant behavior in fulfilling their tax obligations.

Opsen PKB-BBNKB

Opsen, an acronym for Option for Additional Tax Imposition, is a local fiscal policy instrument regulated under Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (UU HKPD). The implementation of the opsen does not impose a new burden on taxpayers, as the opsen rates are applied within a framework of simplification and comprehensive tax

rate adjustments, aligning with a more equitable and efficient fiscal policy direction. To evaluate the Motor Vehicle Tax and Motor Vehicle Title Transfer Fee (PKB-BBNKB) opsen in this study, several indicators reflecting its dimensions are utilized. These include the understanding that motor vehicle levies constitute a contribution to regional development, compliance with applicable administrative requirements, awareness that motor vehicle taxes contribute to regional revenue, consistency in allocating funds for tax payments, and timeliness in fulfilling tax obligations (Erasashanti et al., 2024). From the perspective of attribution theory, the opsen policy can be linked to external factors in the form of government regulations. Taxpayers who perceive the opsen policy as fair and transparent are more likely to attribute their compliance to a supportive system or regulatory framework; thus, the opsen plays a role in reinforcing taxpayer compliance behavior regarding their tax obligations.

Tax Player Compliance

Taxpayer compliance is considered an essential factor for the sustainability of a nation's fiscal mechanism, as a high level of compliance directly contributes to the optimization of both national and regional revenue, thereby supporting sustainable development funding (Fahmi et al., 2024). According to Meidiaz & Subagyo (2023), assessing taxpayer compliance involves utilizing several indicators that reflect the dimensions of compliance, including discipline in paying taxes by the designated deadline, adherence to tax regulations to avoid violations, understanding and fulfillment of tax responsibilities based on prevailing provisions, completion of tax payments according to established requirements, the absence of tax arrears, and awareness regarding payment deadlines. Within the framework of attribution theory, taxpayer compliance can be viewed as the ultimate outcome of a combination of internal and external attributions. Internal attributions encompass factors such as the taxpayer's awareness, responsibility, and personal motivation in fulfilling their obligations. Meanwhile, external attributions include factors outside the taxpayer's control, such as tax sanctions, service quality, and applicable opsen policies.

Literature Review

Numerous prior studies have extensively reviewed the elements impacting taxpayer compliance; however, the resulting findings are frequently inconsistent. Chandra & Hidayah (2023) found that taxpayer awareness and service quality exert a positive impact on compliance, whereas fiscal penalties do not contribute a significant effect. This conclusion reinforces the vital role of internal elements, such as awareness, and external factors, such as service excellence, in efforts to improve compliance.

The impact of this research aligns with the findings of Adawiyah et al. (2023), which affirm that tax penalties and the understanding of tax regulations have a significant effect on compliance. However, in

contrast to the study by Chandra and Hidayah, this research found that fiscal socialization activities actually had a minimal significant influence. This suggests that the success of socialization in increasing compliance is still determined by the quality of message delivery and the degree of taxpayer understanding, even though socialization remains necessary.

Similar research conducted by Sanjaya & Sofianty (2023), which specifically examined taxpayer compliance regarding motor vehicle taxes, found that significant influence originated from taxpayer awareness, while tax sanctions were found to have no significant influence on the analytical results. These results strengthen the findings of Chandra & Hidayah (2023), which also emphasized that the aspect of awareness is more dominant than sanctions in influencing tax compliance.

Conversely, Putri & Maryono (2024) presented differing results. Their study explained that the taxpayers' knowledge regarding established fine-based sanctions, service quality, and overall tax socialization significantly influenced taxpayer compliance. Internal factors, such as awareness and information mastery, provide such influence, yet these are also shaped by external elements in the form of firm sanctions, high-quality services, and effective information dissemination.

Meanwhile, an international study conducted by Yang et al. (2024) in China using a field experiment approach found that reminder messages, credit penalties, and late fees proved to increase tax compliance. However, unlike several studies in Indonesia, public services were not proven to have a significant effect. These findings demonstrate that psychological factors and incentives in the form of economic punishment are still more effective compared to public services in driving compliance.

Hypothesis Development

The Influence of Tax Sanction on Taxpayer Compliance

Tax sanctions are categorized as a method applied by authorities to elevate the level of taxpayer compliance through the implementation of robust regulations. This approach potentially prompts taxpayers to act with greater caution, heightens their sense of responsibility, and fosters behavior that adheres to tax provisions. Furthermore, sanctions provide a deterrent effect intended to create legal awareness and increase active public participation in fulfilling tax obligations (Samosir et al., 2023). A culture of compliance within the tax system can be established by utilizing tax sanctions as a strategic instrument, the role of which extends beyond a mere punitive tool:

H1: Tax sanctions have a positive effect on motor vehicle taxpayer compliance.

Effect of Service Quality toward Taxpayer Compliance

The process of providing assistance to taxpayers, which includes interpersonal interactions, is referred to as tax service quality; this requires officials to be sensitive in understanding the needs and expectations of the public. Optimal service quality serves as

a key element in fostering enlightenment and understanding of tax responsibilities, extending beyond a mere impact on taxpayer satisfaction (Ringan, 2023). Required to provide friendly, firm, and fair service, tax officials must be able to create a positive service experience for taxpayers (Afriani et al., 2022). The resulting satisfaction with the services received has the potential to trigger an increase in compliance levels regarding payment fulfillment. Therefore, based on the background and existing policy framework, the research hypothesis is formulated as follows:

H2 : Service quality has a positive effect on motor vehicle taxpayer compliance

The Influence of PKB and BBNKB Options on Taxpayer Compliance

The implementation of PKB and BBNKB options is expected to have a positive impact on increasing taxpayer compliance, as the funds collected through these surcharges are not merely part of the central government's revenue but are allocated directly to finance development at the local level (Vambia et al., 2025). This decentralized fund allocation is anticipated to foster a sense of public ownership over development outcomes, particularly in the provision of infrastructure such as roads, public facilities, and digital-based public services. As transparency and the tangible benefits of tax funds increase, the community tends to be more motivated to fulfill their taxation responsibilities. Therefore, based on the background and the existing policy framework, the researcher formulates the following hypothesis:

H3: PKB and BBNKB Options have a positive effect on motor vehicle taxpayer compliance.

METHODS

Types and Sources of Data

This study employs a descriptive method with a quantitative approach through a survey. According to Sekaran & Bougie (2016), descriptive design studies aim to obtain information by presenting a profile of characteristics related to objects, such as individuals, product institutions, specific events, or situations. The survey method is applied with the objective of testing hypotheses concerning the correlations between psychological and sociological variables within a sample drawn from a specific population. The database for this study consists of primary and secondary data. Primary data is defined as information obtained directly from the original source and collected specifically for the needs of the study (Sekaran & Bougie, 2016). In this research, primary data was gathered by distributing structured and confidential questionnaires to taxpayers specifically for motor vehicles registered at the Samsat Office of Pati Regency. Meanwhile, secondary data was obtained from institutional records, specifically regarding the number of motor vehicle tax arrears officially recorded at the Samsat Office of Pati Regency.

Population and Sample

Population is understood as the entire group of individuals, subjects, or objects

defined in a study according to established characteristics. The presence of a population serves as a focal point in research, allowing the researcher to draw conclusions based on the data obtained (Sekaran & Bougie, 2016). This population is then narrowed down or categorized into a sample that represents the entire population. In this study, the population applied consists of all taxpayers who settled their motor vehicle levies specifically at the Samsat Joint Office of Pati in the year 2025.

A representation of the population is called a sample, which is a portion of the population selected according to established criteria. According to Sekaran & Bougie (2016), sampling can be conducted through two methods: probability sampling and non-probability sampling. This study applies a purposive sampling method, where the sample is determined based on specific considerations, ensuring that the selected subjects possess data that is suitable and aligned with the research criteria. The Slovin formula is understood as a formula used to calculate the minimum sample size applicable when the behavior or characteristics of a population are not precisely known.

Slovin's Formula: $n = N / (1 + Ne^2)$

$n = 666{,}914 / (1 + 666.914\ (10\%)^2)$

$n = 666{,}914\ (1 + 6.669{,}14)$

$n = 99{,}98$

Description: n = Required sample size; N = Population size; e = Margin of error. Based on the aforementioned formula, with an applied margin of error of 10%, the sample size for this study consists of 100 respondents.

Definition and Measurement of Research Variables

Structured questionnaires were distributed to motor vehicle taxpayers to gather data through the application of the survey method. The data collected via these questionnaires pertain to the influence of Tax Sanctions, Service Quality, and PKB-BBNKB Options on Taxpayer Compliance. According to Sekaran & Bougie (2016), a questionnaire is defined as a pre-formulated written set of questions to which respondents record their answers, usually within rather closely defined alternatives. In this study, the questionnaires will be distributed via the Google Form platform to facilitate the data collection process.

Table 2. Likert Scale in This Study

Items	Skor
Strongly Agree (SA)	5
Agree (A)	4
Neutral (N)	3
Disagree kD)	2
Strongly Disagree (SD)	1

Source(s): Sekaran & Bougie (2016)

A five-point Likert scale is employed in this research to measure the intensity of respondents' agreement with each provided statement (Sekaran & Bougie, 2016). This scale allows respondents to indicate their level of agreement with each item presented. The Likert scale used in this study includes the categories presented in Table 2 below:

Data Analysis Method

Data analysis is conducted by applying quantitative statistics utilizing the SPSS software version 29. The analysis is carried out through several stages as follows:

Instrumen Validation

According to Sekaran & Bougie (2016), data expressed in numerical form is defined as quantitative data, which is typically obtained through pre-structured questions. A quantitative research design provides the opportunity for researchers to measure and test the relationships between variables numerically using statistical analysis techniques.

Validity Test

The validity test is intended to assess the instrument's ability to accurately measure what it is supposed to measure, ensuring that the results truly reflect the expected conditions. The accuracy of measurements in a study is directly proportional to the level of validity possessed by the instrument (Sekaran & Bougie, 2016). In this study, validity testing is conducted by applying Pearson Correlation using SPSS version 29 software to evaluate whether the questionnaire items meet the validity criteria. The technique employed is the Product Moment Correlation developed by Karl Pearson to ensure that the items in the questionnaire are valid.

Reability Test

The reliability test is applied to assess the dependability of the questionnaire as a reflection of the variables. According to Ghozali (2021), reliability is a test of an instrument's consistency when measuring a specific concept. Reliable data is the result of reliable measurement. In this study, Cronbach's Alpha is employed for reliability testing, supported by the Statistical Product and Service Solution (SPSS) software version 29.

According to Sekaran & Bougie (2016), the levels of reliability are categorized based on the following characteristics: if the Alpha or calculated R-value is between 0.8 and 1.0, the reliability is considered good; if it is between 0.6 and 0.799, the reliability is considered acceptable; whereas if it does not exceed 0.6, the reliability is considered poor.

Descriptive Statistic

In this study, descriptive statistical analysis is applied to provide a comprehensive overview of each metric variable under investigation. The analytical process includes calculating the mean, standard deviation, maximum value, and minimum value for each variable. Meanwhile, for non-metric variables, the data is presented through frequency distributions. According to Ghozali (2021), the focus of this analysis is to observe the patterns of relationships between variables through correlation tests and to formulate predictions using a regression analysis approach.

Multiple Linear Regression Analysis

Multiple linear regression analysis is applied to understand the extent to which

each independent variable contributes to the dependent variable. According to Sugiyono (2023), multiple linear regression is utilized as an effort to measure the influence of independent variables on the dependent variable. In this study, the analysis is intended to understand the relationship or correlation between taxpayer perceptions, encompassing the three previously discussed variables, by applying the formula below:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Description: Y = Taxpayer compliance; α = Constant; β_1 - β_3 = Regression coefficient; e = Disturbance variable or random error; X_1 = Tax Sanctions; X_2 = Service Quality; X_3 = PKB-BBNKB Opsen Translate into English according to grammar.

Hypothesis Testing

Coefficient of Determination Test

The coefficient of determination (R2) is applied to assess the level of explanation of the independent variables in relation to the dependent variable. The R2 value shows the portion of the dependent variable's variation explained by all independent variables simultaneously. An increase in the coefficient of determination indicates a greater contribution of the independent variables to the fluctuation of the dependent variable (Ghozali, 2021).

F Test

This testing effort aims to understand whether the independent variables simultaneously have a significant influence on the dependent variable. According to Ghozali (2021), the more significant the influence, the better the realized regression model. The null hypothesis is accepted and the alternative hypothesis is rejected. The independent variables do not have a significant influence simultaneously on the dependent variable, and this is acceptable if the significance value of the F test exceeds 0.05. Conversely, the 0 hypothesis is rejected and the alternative hypothesis is accepted. The independent variables are known to simultaneously have a significant influence on the dependent variable, if the significance value obtained from the F test is less than 0.05.

T Test

The t-test is applied to understand individual variables to determine whether they have a significant influence on the dependent variable. The characteristics of decision making include the null hypothesis being rejected and the alternative hypothesis being accepted if the significance value is greater than 0.05, resulting in the independent variable having no influence on the dependent variable. The independent variable has a significant influence on the dependent variable, as indicated by its significance value not exceeding 0.05, resulting in the null hypothesis being rejected and the alternative hypothesis being accepted (Ghozali, 2021).

RESULT AND DISCUSSION

Overview of Research Object, Place, and Time of Reseacrh

This study was conducted at the Pati Regency Samsat (Vehicle Tax Office), a

public service unit coordinated by the Central Java Provincial Revenue Agency (Bapenda), in collaboration with the police and Jasa Raharja. The study was conducted from June to August 2025. This timeframe encompassed the preparation of the study instruments, data collection efforts by distributing questionnaires to taxpayers, and data analysis. This timeframe allowed for systematic research and generated valid data to support the discussion in this study.

Respondent Profile Characteristics

The characteristics of the respondents analyzed in this study included gender, age group, and vehicle ownership status, allowing for a clearer picture of the taxpayer profile within the Pati Regency Samsat (Vehicle Tax Office) area. Respondents were selected because they were considered to provide relevant information and were aligned with the study's characteristics, namely, prompt payment of motor vehicle taxes.

Respondent Description Based on Gender

Based on the survey efforts that have been carried out, more than 100 taxpayer respondents, it can be understood that the age group of less than 20 years is 2 individuals, namely 2%, at the age of 20 to 29 years there are 10 individuals or equivalent to 10%, the age of 30 to 39 years is dominant with a total of 67 individuals or equivalent to 67%, the age of 40 to 49 years is known to be 18 individuals or equivalent to a percentage of 18%, and the age of more than 50 years is known to be 3 individuals or equivalent to 3%.

Respondent Description Based on Age

Referring to the survey results, it was revealed that two participants were under 20 years old (2%). Ten individuals aged 20 to 29 (10%) participated, while the 30 to 39 age group comprised the largest number, reaching 67 individuals (67%). Meanwhile, 18 individuals aged 40 to 49 (18%) participated, and three individuals over 50 (3%) participated. Therefore, the majority of taxpayers are in the 30–39 age range, which is considered the active (productive) age group.

Respondent Description Based on Vehicle Ownership Status

A survey revealed that 83% of people (83%) owned vehicles registered in their own name, while 17% owned vehicles registered in the name of another person or family member. This finding demonstrates a high level of public awareness of the importance of registering vehicle ownership in accordance with personal identification, thus simplifying the administration and tax payment process.

Descriptive Statistical Analysis Results

Table 3. Descriptive Statistical Analysis Result

Variable	N	Min.	Max.	Mean	Std.Dev
Tax Sanction	100	4	14	11.66	2.413
Service Quality	100	11	29	22.68	4.581
Opsen PKB-BBNKB	100	8	24	19.43	3.591
Taxplayer Compliance	100	10	28	23.27	4.592
Valid N (listwise)	100				

Descriptive analysis was used to provide an overview of respondents' answers concerning the research variables, which include Tax Sanctions (X1), Service Quality (X2), Opsen PKB–BBNKB (X3), and Taxpayer Compliance (Y).

Based on the results of the descriptive analysis, it can be concluded that taxpayer compliance has the highest average score, while tax sanctions have the lowest. Overall, taxpayers in Pati Regency can be considered relatively compliant, with their compliance influenced by service quality and the implementation of the Opsen PKB–BBNKB, both of which have been functioning well, although variations in perception among respondents still exist.

Hypothesis Testing Results

Results of the Coefficient of Determination (R^2)

The coefficient of determination is used to determine the extent to which the independent variables are able to explain the dependent variable in a regression model (Sugiyono, 2023).

Table 4. Result of the Coefficient of Determination Test

Model	R-Square	Adjusted – Square	Std. Error of the Estimate
1	0.806	0.800	2.055

Based on the table above, the Adjusted R Square value obtained is 0.800, which reinforces the model's explanatory power by accounting for the number of independent variables and the sample size. Thus, this model can be considered to have a very strong ability to explain taxpayer compliance based on the three independent variables used in the study.

F-Test (Simultaneous Test) Results

Based on the statistical test conducted, the calculated F-value is 132.767 with a significance level of 0.000 < 0.05. This indicates that the regression model used in this study is statistically significant. Therefore, the independent variables—Tax Sanctions, Service Quality, and the Opsen PKB–BBNKB simultaneously have a significant effect on the dependent variable, namely Taxpayer Compliance.

T-Test (Partial Test) Results

If the significance value is < 0.05, then the variable is declared to have a significant effect, meaning H_0 is rejected and H_1 is accepted. In addition, the t-test also shows the magnitude of the influence of each independent variable on the dependent variable within the regression model.

Table 5. Result of t-Test (Partial Test)

Model	t	Sig.	Description
(constant)	1.728	0.087	-
Tax Sanction	4.398	0.000	Significant Effect
Service Quality	-0.671	0.504	No Significant Effect
Opsen PKB-BBNKB	4.621	0.000	Significant Effect

Based on the results of the partial t-test, the Tax Sanctions variable (X1) has a t-value of 4.398 with a significance level of 0.000 < 0.05, indicating that this variable has a significant effect on Taxpayer Compliance. Thus, it can be concluded that Tax Sanctions play an important role in increasing taxpayer compliance.

The Service Quality variable (X2) has a t-value of –0.671 with a significance level of 0.504 > 0.05, indicating that this variable does not have a significant effect on Taxpayer Compliance. Therefore, it can be concluded that Service Quality is less optimal in influencing taxpayer compliance.

The Opsen PKB–BBNKB variable (X3) has a t-value of 4.621 with a significance level of 0.000 < 0.05, indicating that this variable has a significant effect on Taxpayer Compliance. Thus, it can be concluded that the Opsen PKB–BBNKB provides a meaningful contribution in increasing taxpayer compliance.

DISCUSSION

The Impact of the PKB-BBNKB Option on Taxpayer Compliance

The findings from the regression analysis provide an understanding that the first variable is known to present a t value of 4.398 with a significance of 0.00, its position is less than 0.05, which can be understood that the first variable has a significant effect on the dependent variable with a positive value of 0.825, which provides an understanding that taxpayers in Pati Regency are expected to experience an increase in tax compliance along with the increasingly strict implementation of sanctions. Adawiyah et al., (2023) emphasized that the sanctions given can have a significant effect on compliance, and Putri & Maryono, (2024) showed that fine sanctions together with knowledge, services, and socialization can increase taxpayer compliance. Even in the international context, Yang et al., (2024) in China also found that credit penalties and late fines significantly increased compliance, confirming the effectiveness of economic penalties in encouraging compliant behavior. Therefore, the first hypothesis (H1) which states that Tax Sanctions Have a Positive Effect on Taxpayer Compliance, is accepted.

The Influence of Service Quality on Taxpayer Compliance

This second variable obtained a t-value of minus 0.671 with a significance level of 0.54 and a position greater than 0.05. It is understood that the quality of service does not have a significant influence on taxpayer compliance. Although the direction of the regression coefficient is negative at minus 0.048, the effect is not statistically strong enough. This provides an understanding that taxpayer compliance in Pati Regency is more influenced by other factors, solely from the quality of service provided. Negative results can be influenced by compliance originating from internal factors, such as awareness, discipline, sanctions, and tax opsen policies. Yang et al., (2024) in China found that public services were not proven to have a significant effect on compliance, thus indicating that service alone is not always a determining factor in tax compliance. Thus, the second hypothesis (H2) stating that Service Quality Has a Positive Influence on Taxpayer Compliance, is rejected.

The Impact of the PKB-BBNKB Option

on Taxpayer Compliance

It was found that the PKB-BBNKB Opsen variable (X3) had a significant effect on taxpayer compliance based on the t-test of 4.621 and a significance level of 0.000 not exceeding 0.05. The positive regression coefficient of 0.658 indicates that the opsen has the potential to trigger higher taxpayer compliance when paying motor vehicle taxes. Putri & Maryono, (2024) emphasized that external fiscal policies in the form of fines, service quality, and tax socialization can encourage taxpayer compliance. Yang et al., (2024) in China found that additional mechanisms in the form of credit penalties and late fines were proven to increase tax compliance, indicating that additional instruments or external enforcement fiscal policies can be an important driver for taxpayers to be more compliant. Therefore, the third hypothesis (H3) which states that the PKB-BBNKB Opsen Has a Positive Effect on Taxpayer Compliance, is accepted.

CONCLUSIONS

Based on the research efforts that have been carried out, it can be understood that the majority of respondents based on gender groups, this shows that the majority of taxpayers involved in this study are men who most likely have a dominant role in ownership and management of motor vehicles in the Pati Regency area. Respondents based on age group are mostly in the 30 to 39 years age range, which is known to be a productive age group. This provides an indication that people in this age group have a high awareness of vehicle administration obligations, including tax payment efforts, in accordance with the high level of mobility. Then, based on descriptive statistical analysis efforts, it can be understood that taxpayer compliance is at the highest average, tax sanctions are the lowest, so that in general taxpayers in Pati Regency are considered quite compliant influenced by the quality of service and the PKB-BBNKB option that has been running well although there are still variations in perceptions between respondents. Not only that, the results obtained from the validity test of tax sanctions have a positive correlation value with all question items declared valid. A significance value of less than 0.05 accompanied by a calculated r value greater than 0.176 is an indication of this. According to the findings of hypothesis testing, researchers can infer that the creative accounting practices of non-financial companies on the IDX 2017-2020 are opportunistic. This is supported by the negative correlation between proxied creative accounting and discretionary accruals and the company's future profitability. Consequently, managerial and family ownership can exacerbate the relationship between creative accounting and future profitability, while ownership plays a role. Institutional and audit committees have been unable to substantiate the impact of creative accounting on future profitability. Additionally, analytical testing revealed that opportunistic creative accounting was significantly positively correlated with information asymmetry and the COVID-19 pandemic, while it was signifi-

cantly negatively correlated with company size.

Implication

Practical Implications

This research suggests that tax sanctions and opt-out policies can be used as instruments to encourage motor vehicle taxpayer compliance. Local governments are encouraged to consistently enforce sanctions and intensify public awareness campaigns on the benefits of opt-out policies for regional development.

Policy Implications

The Central Java Provincial Government, particularly the Pati Regency Samsat (Village and Tax Administration) can use the results of this study as input, in formulating policies to improve tax compliance. Sanctions policies need to be enforced fairly, while public services continue to be improved to avoid resistance. Furthermore, transparency in the use of opt out funds can strengthen the policy's legitimacy in the eyes of the public

Academy Implications

The academic contribution lies in expanding the literature on factors influencing motor vehicle tax compliance, particularly by integrating the newly implemented PKB BBNKB Opsen variable. This research can serve as an important reference for future studies on the impact of regional fiscal policy on tax compliance.

Research Limitations

The variables included in the research model are still limited, so other factors influencing motor vehicle taxpayer compliance may not have been captured in this analysis. This needs to be a primary consideration in future studies to refine this study, as it certainly presents shortcomings that require continued improvement in future studies. One of these is the questionnaire-based study instrument. Data were obtained through a questionnaire with a perception scale, so respondents' answers are highly dependent on their level of understanding and honesty. This opens up the possibility of subjectivity or bias in responses that could impact data accuracy.

Suggestion

For the public with the results of this study, it is recommended that the public can utilize Samsat services, utilize digital technology, and expand socialization regarding the benefits of PKB-BBNKB options. Then, based on the research results and existing limitations, it is recommended that local governments and Samsat strengthen the firmness of the application of sanctions, improve the quality of service by utilizing digital technology, and expand socialization regarding the benefits of PKB-BBNKB options to the public. In addition, future researchers are expected to expand the research area, increase the size of the respondents, and include other variables such as awareness, income level, and socioeconomic factors to obtain more comprehensive and representative results.

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