JUKIM ADMI Jurnal Ilmiah Multidisiplin
OPEN ACCESS
JURNAL JUKIM Vol 5 No. 05 September 2026 | P-ISSN: 2829-0488 E-ISSN: 2829-0518, page. 138-146

Samsat Drive-Thru Services, Taxpayer Awareness, and Tax Sanctions in Relation to Motor Vehicle Tax Compliance in East Jakarta

Aisyah Aulia Rahma*, Mahwiyah
Faculty of Economics and Business, Universitas Pamulang, Indonesia

Article History
Received : 26 August 2026
Revised : 28 August 2026
Accepted : 21 September 2026
Published : 22 September 2026

Corresponding author*:
Aisyah Aulia Rahma

Contact:
aisyahauliarahma80@gmai.com

Cite This Article:
Rahma, A. A., & Mahwiyah, M. (2026). Samsat Drive-Thru Services, Taxpayer Awareness, and Tax Sanctions in Relation to Motor Vehicle Tax Compliance in East Jakarta. *Jurnal Ilmiah Multidisiplin*, *5*(05), 138–146.

DOI:
https://doi.org/10.56127/jukim.v5i05.3069

Abstract: Motor vehicle taxpayer compliance remains a challenge for regional tax administration, particularly regarding payment accessibility and regulatory enforcement. Previous studies have reported inconsistent relationships between taxpayer awareness, tax sanctions, and compliance, warranting further examination in East Jakarta. **Objective:** This study aimed to examine the relationships of the Samsat Drive-Thru system, taxpayer awareness, and tax sanctions with motor vehicle taxpayer compliance at the East Jakarta Samsat Office. **Method:** A quantitative associative design was employed using questionnaire data from 100 respondents. Data were analyzed using multiple linear regression, partial t-tests, simultaneous F-tests, and coefficient of determination analysis. **Findings:** The Samsat Drive-Thru system was positively and significantly associated with compliance ($B = 0.225$, $p = 0.013$), as were tax sanctions ($B = 0.284$, $p < 0.001$). Taxpayer awareness was not statistically significant ($B = 0.052$, $p = 0.461$). The overall model was significant ($F = 12.286$, $p < 0.001$), explaining 27.7% of compliance variation ($R^2 = 0.277$). **Implications:** The findings support attention to accessible payment services and consistent tax enforcement. **Originality:** This study extends previous East Jakarta research by jointly examining drive-through services, taxpayer awareness, and tax sanctions within one regression model.

Keywords: Motor Vehicle Tax Compliance; Samsat Drive-Thru; Taxpayer Awareness; Tax Sanctions; Tax Administration

INTRODUCTION

Motor vehicle tax is an important source of regional revenue in Indonesia, contributing to the financing of public services, infrastructure development, and regional government programs. However, achieving revenue targets does not necessarily indicate that all registered vehicle owners consistently fulfill their tax obligations. Taxpayer compliance remains an administrative challenge because payment behavior may be influenced by service accessibility, taxpayers' understanding of their obligations, and the enforcement of tax regulations. In East Jakarta, motor vehicle tax administration requires accessible and efficient payment services to support taxpayers in fulfilling their obligations. Administrative innovations, including the Samsat Drive-Thru system, have been introduced to simplify annual motor vehicle tax payments and reduce procedural barriers. Nevertheless, service convenience alone may not adequately explain taxpayer compliance, as taxpayer awareness and tax sanctions may also influence payment behavior. Previous research has examined these factors as potential determinants of motor vehicle tax compliance (Prayitna & Witono, 2022; Permana & Hidayat, 2022; Nur Aeni & Budyastuti, 2024). Understanding their relationships is therefore relevant to improving tax administration and supporting sustainable regional revenue collection.

Previous studies have examined motor vehicle tax compliance through quantitative approaches that incorporate administrative services, taxpayer-related characteristics, and regulatory enforcement. Prayitna and Witono (2022) investigated the Samsat Drive-Thru system, taxpayer awareness, tax sanctions, tax knowledge, and public service accountability in Surakarta, while Nur Aeni and Budyastuti (2024) examined taxpayer awareness, tax sanctions, service quality, and drive-through services. Romadhon and Murwanto (2024) similarly evaluated taxpayer awareness, service quality, and the Samsat Drive-Thru system. Studies focusing on enforcement have also considered the role of tax sanctions and taxpayer knowledge (Permana & Hidayat, 2022; Rahmawati et al., 2025). More directly relevant to the present research, Rizkiani (2022)

© 2026 by the authors. This is an open-access article under the Creative Commons Attribution ShareAlike license (CC BY SA)

investigated taxpayer awareness, service quality, and tax sanctions at the East Jakarta Samsat Office, reporting a significant relationship for taxpayer awareness but not for tax sanctions. By contrast, research examining drive-through services and tax sanctions has reported significant relationships between these factors and motor vehicle tax compliance (Irvandi & Praditha, 2023). Other studies have investigated combinations of taxpayer awareness, drive-through services, electronic tax administration, tax relief programs, and sanctions (Putri & Jati, 2023; Ida Ayu & Jati, 2024). More recent findings have also indicated that taxpayer awareness may be significantly associated with compliance even when tax sanctions are not (Indrasari & Hafidhah, 2025; Ramadhani & Maryati, 2026). Collectively, these studies suggest that the relationships between taxpayer awareness, administrative services, tax sanctions, and compliance are not uniform across research settings. Differences in the variables included, institutional contexts, and respondent characteristics warrant careful comparison rather than the assumption that findings from one Samsat office necessarily apply to another.

The research gap addressed in this study is primarily empirical and model-specific. Previous research has already examined motor vehicle taxpayer compliance at the East Jakarta Samsat Office (Rizkiani, 2022); therefore, the present study does not claim to be the first investigation conducted in this location. Instead, it focuses on the simultaneous examination of the Samsat Drive-Thru system, taxpayer awareness, and tax sanctions within a single multiple linear regression model using the respondents and measurements reported in the current study. This combination differs from research that includes service quality as a predictor (Rizkiani, 2022), examines additional dimensions of taxpayer knowledge and public service accountability (Prayitna & Witono, 2022), or incorporates electronic services and tax relief programs (Putri & Jati, 2023). Furthermore, the contrasting findings concerning taxpayer awareness and tax sanctions indicate that the statistical relationships observed in previous studies should not be generalized without considering the specific explanatory variables and research setting. The contribution of this study is therefore to provide additional empirical evidence regarding the relative and joint associations of drive-through services, taxpayer awareness, and tax sanctions with motor vehicle taxpayer compliance in East Jakarta. This contribution represents a context-specific examination of established determinants rather than a new theoretical model or a novel statistical methodology.

Accordingly, this study aimed to analyze the relationships between the Samsat Drive-Thru system, taxpayer awareness, tax sanctions, and motor vehicle taxpayer compliance at the East Jakarta Samsat Office. Specifically, it examined the partial relationships of the Samsat Drive-Thru system, taxpayer awareness, and tax sanctions with motor vehicle taxpayer compliance and evaluated their simultaneous relationship through multiple linear regression analysis. The research employed a quantitative design based on questionnaire responses from 100 respondents, consistent with the original manuscript. By evaluating these three predictors within a common analytical framework, the study seeks to contribute context-specific evidence to the literature on motor vehicle taxation and provide considerations for improving payment service accessibility, taxpayer education, and the implementation of tax regulations. Because the study uses observational questionnaire data, its findings are interpreted as statistical associations rather than definitive evidence of causation.

RESEARCH METHOD

This study employed a quantitative approach with an associative research design to examine the relationships between the Samsat Drive-Thru system, taxpayer awareness, tax sanctions, and motor vehicle taxpayer compliance. The quantitative approach enabled the measurement and statistical analysis of the relationships among the research variables using numerical data collected from respondents. The study included three independent variables and one dependent variable, which were examined using multiple linear regression analysis. As the research was based on observational questionnaire data without experimental manipulation, the findings were interpreted as statistical associations rather than definitive causal relationships (Sugiyono, 2021).

The research was conducted at the East Jakarta Samsat Office, Jakarta, Indonesia. The study focused on motor vehicle taxpayers and involved 100 respondents, consistent with the sample reported in the original manuscript. These respondents provided the primary data used to investigate the relationships among the research variables. The sample size was retained without modification. However, the available methodological description does not establish the precise population size, sampling technique, respondent selection criteria, sample-size calculation, or research period. Consequently, these details are not specified as established procedures in this revised manuscript. Their documentation remains necessary for assessing the representativeness of the sample and the generalizability of the findings.

The study examined three independent variables: the Samsat Drive-Thru system (X1), taxpayer awareness (X2), and tax sanctions (X3). Motor vehicle taxpayer compliance (Y) was the dependent variable. The Samsat Drive-Thru system represented respondents' assessments of the tax payment service, taxpayer awareness reflected their awareness of motor vehicle tax obligations, and tax sanctions concerned their perceptions of sanctions associated with noncompliance. Taxpayer compliance represented the extent to which respondents fulfilled their motor vehicle tax obligations. Primary data were collected using a questionnaire containing items related to the four research variables. The questionnaire responses were subsequently used in the statistical analysis. The original study reported instrument validity and reliability assessments; however, the detailed operational indicators, response scale, item development sources, and scoring procedures have not been sufficiently documented in the available methodological description.

The data collection process was based on questionnaire responses obtained from the 100 respondents. The collected responses were organized according to the four research variables and prepared for statistical analysis. The research procedures included questionnaire-based data collection, data preparation, instrument assessment, and statistical analysis. Instrument assessment was conducted through validity and reliability testing, followed by regression-related statistical analyses. The available manuscript does not provide sufficient detail regarding respondent recruitment, questionnaire distribution, fieldwork timing, or the handling of incomplete responses. Accordingly, no additional recruitment procedures, data-screening rules, or questionnaire administration methods are introduced in this revision.

Data analysis was conducted using the Statistical Package for the Social Sciences (SPSS). The analyses reported in the original manuscript included descriptive statistics, item validity testing, reliability testing using Cronbach's alpha, classical regression assumption testing, multiple linear regression analysis, partial significance testing using the t-test, simultaneous significance testing using the F-test, and coefficient of determination analysis. The multiple linear regression model was expressed as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon \quad (1)$$

where Y denotes motor vehicle taxpayer compliance, X_1 represents the Samsat Drive-Thru system, X_2 represents taxpayer awareness, and X_3 represents tax sanctions. The parameter β_0 is the regression intercept; β_1, β_2, and β_3 are the regression coefficients; and ε is the error term. Reliability was assessed using Cronbach's alpha, while the t-test and F-test were used to examine the partial and simultaneous relationships among the variables. The coefficient of determination (R^2) was used to evaluate the proportion of variation in taxpayer compliance explained by the regression model. Statistical significance was evaluated at the 0.05 level.

RESULT AND DISCUSSION

Descriptive Statistics

Descriptive statistical analysis was conducted to summarize the responses of the 100 participants across the four research variables. The analysis provides an overview of the observed scores for the Samsat Drive-Thru system, taxpayer awareness, tax sanctions, and motor vehicle taxpayer compliance. The mean values reported in the original study are presented in Table 1.

Table 1. Descriptive Statistics of the Research Variables

Variable	*N*	*Minimum*	*Maximum*	*Mean*	*Std. Deviation*
Samsat Drive-Thru System (X_1)	*100*	*30.00*	*50.00*	*44.0400*	*3.68705*
Taxpayer Awareness (X_2)	*100*	*28.00*	*50.00*	*43.9900*	*4.52489*
Tax Sanctions (X_3)	*100*	*31.00*	*50.00*	*43.9000*	*4.50028*
Motor Vehicle Taxpayer Compliance (Y)	*100*	*38.00*	*50.00*	*44.9600*	*3.50446*
Valid N (listwise)	*100*				

Source: Original research data.

The descriptive results indicate that motor vehicle taxpayer compliance had the highest mean score (44.96), followed by the Samsat Drive-Thru system (44.04), taxpayer awareness (43.99), and tax sanctions (43.90). These values provide a general description of the respondents' scores. However, differences between the means should not be interpreted as evidence of statistically significant differences or stronger relationships because no corresponding mean-comparison tests were reported. The minimum, maximum, and standard

deviation values from the original descriptive output must be retained when transferring the complete original table into the final manuscript.

Instrument Validity and Reliability

Instrument validity was assessed using item correlation analysis, as reported in the original manuscript. The validity results were presented for the questionnaire items measuring each research variable. These tests were intended to evaluate whether the individual questionnaire items were sufficiently associated with their respective variable scores.

Table 2. Item Validity Test Results

Variable	Item	r Calculated	r Critical	Result
Samsat Drive-Thru System (X_1)	PK1	0.411	0.1946	Valid
	PK2	0.465	0.1946	Valid
	PK3	0.346	0.1946	Valid
	PK4	0.245	0.1946	Valid
	PK5	0.372	0.1946	Valid
	PK6	0.226	0.1946	Valid
	PK7	0.323	0.1946	Valid
	PK8	0.360	0.1946	Valid
	PK9	0.391	0.1946	Valid
	PK10	0.512	0.1946	Valid
Taxpayer Awareness (X_2)	PLK1	0.623	0.1946	Valid
	PLK2	0.436	0.1946	Valid
	PLK3	0.443	0.1946	Valid
	PLK4	0.434	0.1946	Valid
	PLK5	0.557	0.1946	Valid
	PLK6	0.584	0.1946	Valid
	PLK7	0.566	0.1946	Valid
	PLK8	0.764	0.1946	Valid
	PLK9	0.557	0.1946	Valid
	PLK10	0.622	0.1946	Valid
Tax Sanctions (X_3)	Prok1	0.595	0.1946	Valid
	Prok2	0.520	0.1946	Valid
	Prok3	0.558	0.1946	Valid
	Prok4	0.502	0.1946	Valid
	Prok5	0.550	0.1946	Valid
	Prok6	0.506	0.1946	Valid
	Prok7	0.628	0.1946	Valid
	Prok8	0.330	0.1946	Valid
	Prok9	0.705	0.1946	Valid
	Prok10	1.000	0.1946	Valid
Motor Vehicle Taxpayer Compliance (Y)	Prok1	0.335	0.1946	Valid
	Prok2	0.410	0.1946	Valid
	Prok3	0.271	0.1946	Valid
	Prok4	0.441	0.1946	Valid
	Prok5	0.314	0.1946	Valid
	Prok6	0.259	0.1946	Valid
	Prok7	0.262	0.1946	Valid
	Prok8	0.410	0.1946	Valid
	Prok9	0.326	0.1946	Valid
	Prok10	0.429	0.1946	Valid

Source: Original SPSS output.

The original validity table reports item-level correlation coefficients and validity classifications. However, the tax sanctions variable contains an item identified as Prok10 with a reported correlation coefficient of 1.000. This value requires verification against the original SPSS output because it may reflect the calculation procedure, the composition of the total score, or an issue in reporting the results. Several item correlations also contain inconsistent decimal formatting. These entries should be checked without changing the original numerical results until the authors confirm the correct output. The validity findings should therefore be interpreted according to the verified item-level statistics rather than reconstructed or corrected through editorial assumptions.

Reliability testing was conducted using Cronbach's alpha to evaluate the internal consistency of the questionnaire items. The reported reliability coefficients for the four research variables are summarized in Table 3.

Table 3. Reliability Test Results

Variable	*Cronbach's Alpha*	*N of Items*
Samsat Drive-Thru System (X_1)	*0.838*	*10*
Taxpayer Awareness (X_2)	*0.917*	*10*
Tax Sanctions (X_3)	*0.926*	*10*
Motor Vehicle Taxpayer Compliance (Y)	*0.854*	*10*

Source: Original SPSS output.

The Cronbach's alpha coefficients ranged from 0.838 to 0.926, indicating high internal consistency for the questionnaire items associated with the four research variables. Tax sanctions had the highest coefficient (0.926), followed by taxpayer awareness (0.917), motor vehicle taxpayer compliance (0.854), and the Samsat Drive-Thru system (0.838). These results support the internal consistency of the measurement instruments. Nevertheless, reliability does not independently establish construct validity, and the interpretation of the instrument remains dependent on verification of the original questionnaire indicators and item validity results.

Classical Regression Assumption Tests

The original study reported classical assumption testing before the interpretation of multiple linear regression results. These assessments were intended to evaluate whether the data satisfied the relevant statistical assumptions underlying the regression analysis. The original statistical tables should be reproduced without altering the test statistics, significance values, or classifications.

Table 4. Normality Test Results

Statistic	**Component**	**Value**
N		100
Normal Parameters	Mean	0.0000000
	Std. Deviation	2.97893797
Most Extreme Differences	Absolute	0.064
	Positive	0.063
	Negative	−0.064
Test Statistic		0.064
Asymp. Sig. (2-tailed)		0.200

The normality test produced a Kolmogorov–Smirnov statistic of 0.064 with an asymptotic significance value of 0.200, indicating that the regression residuals were normally distributed at the 0.05 significance level. The tolerance values ranged from 0.816 to 0.908, while the variance inflation factor values ranged from 1.101 to 1.226; therefore, the model showed no indication of multicollinearity. The heteroscedasticity test produced significance values of 0.129 for the Samsat Drive-Thru system, 0.544 for taxpayer awareness, and 0.375 for tax sanctions. Because all values exceeded 0.05, the model showed no indication of heteroscedasticity.

Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to examine the statistical relationships between the Samsat Drive-Thru system, taxpayer awareness, tax sanctions, and motor vehicle taxpayer compliance. The estimated regression coefficients reported in the original manuscript produced the following equation:

$$Y = 20.250 + 0.225X_1 + 0.052X_2 + 0.284X_3 \quad (2)$$

The intercept was 20.250, while the estimated unstandardized coefficients were 0.225 for the Samsat Drive-Thru system, 0.052 for taxpayer awareness, and 0.284 for tax sanctions. Each coefficient was positive, indicating a positive estimated association with taxpayer compliance when the other predictors were held constant. However, coefficient direction alone does not establish statistical significance.

Table 5. Multiple Linear Regression and Partial Significance Test Results

Predictor	*B*	*Std. Error*	*Beta*	*t*	*Sig.*	*Tolerance*	*VIF*
Constant	*20.250*	*4.497*		*4.503*	*< 0.001*		
Samsat Drive-Thru System (X_1)	*0.225*	*0.089*	*0.237*	*2.536*	*0.013*	*0.861*	*1.161*
Taxpayer Awareness (X_2)	*0.052*	*0.070*	*0.067*	*0.740*	*0.461*	*0.908*	*1.101*
Tax Sanctions (X_3)	*0.284*	*0.075*	*0.365*	*3.804*	*< 0.001*	*0.816*	*1.226*

Source: Original SPSS output. The intercept is 20.250.

The regression results show that the Samsat Drive-Thru system and tax sanctions were positively and significantly associated with motor vehicle taxpayer compliance at the 0.05 significance level. In contrast, taxpayer awareness had a positive coefficient but was not statistically significant. These findings indicate that the three predictors did not demonstrate equivalent partial relationships with compliance in the observed sample.

Relationship Between the Samsat Drive-Thru System and Taxpayer Compliance

The Samsat Drive-Thru system showed a positive and statistically significant relationship with motor vehicle taxpayer compliance (B = 0.225, t = 2.536, p = 0.013). Holding the other predictors constant, a one-unit increase in the drive-through service score was associated with an estimated 0.225-unit increase in the compliance score. This finding suggests that respondents' assessments of the drive-through payment system were positively related to their reported tax compliance.

The result is consistent with the broader empirical argument that accessible administrative services may facilitate taxpayers' fulfillment of payment obligations. Irvandi and Praditha (2023) reported significant relationships involving the Samsat Drive-Thru system and motor vehicle tax compliance, while Prayitna and Witono (2022) and Nur Aeni and Budyastuti (2024) also investigated drive-through services as a component of tax compliance research. From a practical perspective, the result supports consideration of service accessibility, procedural efficiency, and payment convenience in regional tax administration. However, the observational design does not establish that improvements in the drive-through system directly caused higher compliance.

Relationship Between Taxpayer Awareness and Taxpayer Compliance

Taxpayer awareness had a positive but statistically nonsignificant relationship with motor vehicle taxpayer compliance (B = 0.052, t = 0.740, p = 0.461). Because the significance value exceeded 0.05, the study did not provide sufficient statistical evidence to conclude that taxpayer awareness was independently associated with compliance after accounting for the other predictors.

This result differs from Rizkiani (2022), who reported a significant relationship between taxpayer awareness and motor vehicle taxpayer compliance in East Jakarta. Other studies have also reported significant relationships involving taxpayer awareness (Indrasari & Hafidhah, 2025; Ramadhani & Maryati, 2026). The difference may reflect variations in measurement, respondent characteristics, explanatory variables, or study conditions; however, these explanations remain possibilities rather than empirically established causes of the discrepancy.

The nonsignificant finding does not demonstrate that taxpayer awareness is irrelevant to compliance. Instead, it indicates that its independent statistical contribution was not established within the regression model and sample examined. Accordingly, taxpayer education remains a potential area of administrative attention, but its effectiveness cannot be inferred directly from the present result.

Relationship Between Tax Sanctions and Taxpayer Compliance

Tax sanctions showed a positive and statistically significant relationship with motor vehicle taxpayer compliance (B = 0.284, t = 3.804, p < 0.001). Holding the other predictors constant, a one-unit increase in the tax sanctions score was associated with an estimated 0.284-unit increase in the compliance score. The result indicates that respondents' assessments of tax sanctions were positively associated with compliance in the study sample.

This finding is consistent with Irvandi and Praditha (2023), who reported a significant relationship involving tax sanctions and motor vehicle taxpayer compliance. However, it differs from Rizkiani (2022), whose study in East Jakarta did not identify a statistically significant relationship for tax sanctions. Similar nonsignificant findings were reported by Indrasari and Hafidhah (2025) and Ramadhani and Maryati (2026).

These differences suggest that the statistical relevance of tax sanctions may vary across empirical models and research settings. The present findings provide support for considering regulatory enforcement alongside administrative service improvements. Nevertheless, the analysis does not establish that increasing the severity of sanctions would necessarily increase compliance, because sanction severity was not experimentally manipulated.

Simultaneous Relationship Between the Independent Variables and Taxpayer Compliance

The simultaneous significance test was conducted to determine whether the Samsat Drive-Thru system, taxpayer awareness, and tax sanctions were jointly associated with motor vehicle taxpayer compliance. The original ANOVA results are summarized in Table 8.

Table 6. Simultaneous Significance Test

Source	*Sum of Squares*	*df*	*Mean Square*	*F*	*Sig.*
Regression	*337.307*	*3*	*112.436*	*12.286*	*< 0.001*
Residual	*878.533*	*96*	*9.151*		
Total	*1215.840*	*99*			

Source: Original SPSS output.

The F-test indicated that the regression model was statistically significant ($F = 12.286$, $p < 0.001$). This result supports the conclusion that the three predictors, considered jointly, were statistically associated with motor vehicle taxpayer compliance. However, simultaneous model significance does not imply that every independent variable was individually significant. The partial regression results showed that taxpayer awareness was not significant after accounting for the other variables.

The explanatory capacity of the regression model was evaluated using the coefficient of determination. The results are summarized in Table 9.

Table 7. Coefficient of Determination

Model	*R*	*R^2*	*Adjusted R^2*	*Std. Error of the Estimate*
1	*0.527*	*0.277*	*0.255*	*3.025*

Source: Original SPSS output.

The coefficient of determination ($R^2 = 0.277$) indicates that the three independent variables collectively accounted for approximately 27.7% of the observed variation in motor vehicle taxpayer compliance. The remaining 72.3% was not explained by the predictors included in this regression model. The adjusted R^2 of 0.255 indicates that the model explained approximately 25.5% of the variation after adjustment for the number of predictors and sample size.

These results suggest that although the model was statistically significant, its explanatory capacity was limited. Other factors not included in the study may contribute to variation in taxpayer compliance. However, the present research did not directly measure or test these additional factors; therefore, their individual contributions cannot be determined from the available results.

Overall Discussion, Implications, and Research Limitations

The findings demonstrate that the Samsat Drive-Thru system and tax sanctions were positively and significantly associated with motor vehicle taxpayer compliance, whereas taxpayer awareness did not show a statistically significant partial relationship. The simultaneous regression model was significant, although it explained only 27.7% of the observed variation in compliance. Taken together, these results suggest that service-related and regulatory factors were more clearly associated with compliance than taxpayer awareness within the particular model and sample examined. This interpretation concerns the statistical evidence obtained in the study and should not be generalized into a universal ranking of compliance determinants.

The findings contribute to the empirical literature by examining three established predictors within a common regression model at the East Jakarta Samsat Office. The results also provide a basis for comparing the present research with previous studies reporting different relationships for taxpayer awareness and tax sanctions. Practically, the findings support continued attention to the accessibility and efficiency of vehicle tax payment services and the consistent communication and implementation of tax regulations. However, the study does not establish the effectiveness of specific administrative interventions.

Several limitations should be considered. First, the observational questionnaire-based design does not support definitive causal inference. Second, the regression model explained a relatively limited proportion of variation in taxpayer compliance. Third, the interpretation and generalizability of the results depend on methodological information concerning sampling, respondent selection, questionnaire indicators, and data collection procedures that requires complete documentation. Finally, the item validity results and statistical software version contain reporting inconsistencies that must be resolved against the original SPSS output

before publication. These limitations should be considered when interpreting the findings and designing subsequent research.

CONCLUSION

This study examined the relationships between the Samsat Drive-Thru system, taxpayer awareness, tax sanctions, and motor vehicle taxpayer compliance at the East Jakarta Samsat Office using questionnaire data from 100 respondents. The findings demonstrated that the Samsat Drive-Thru system had a positive and statistically significant relationship with taxpayer compliance ($B = 0.225$, $t = 2.536$, $p = 0.013$), while taxpayer awareness showed a positive but statistically nonsignificant relationship ($B = 0.052$, $t = 0.740$, $p = 0.461$). Tax sanctions were also positively and significantly associated with taxpayer compliance ($B = 0.284$, $t = 3.804$, $p < 0.001$). The simultaneous regression test indicated that the three independent variables were jointly associated with taxpayer compliance ($F = 12.286$, $p < 0.001$), with an R^2 value of 0.277 and an adjusted R^2 of 0.255, indicating that the model explained 27.7% of the observed variation in taxpayer compliance. These findings contribute context-specific empirical evidence concerning the relationships between administrative service accessibility, taxpayer awareness, regulatory enforcement, and motor vehicle tax compliance in East Jakarta. The results suggest that improving the accessibility and efficiency of drive-through payment services and maintaining consistent communication and implementation of tax sanctions may be relevant considerations for regional tax administration. However, the nonsignificant relationship between taxpayer awareness and compliance indicates that its independent statistical contribution was not established in the present model. Given the observational research design and the model's limited explanatory capacity, the findings should be interpreted as statistical associations rather than causal effects. Future research may examine additional determinants of motor vehicle taxpayer compliance and employ broader sampling approaches to strengthen the generalizability of the findings.

REFERENCES

Ghozali, I. (2021). *Aplikasi analisis multivariate dengan program IBM SPSS 26* (Edisi ke-10). Badan Penerbit Universitas Diponegoro.

Gole, A. L., Mulyadi, & Tardin. (2025). Pengaruh kesadaran wajib pajak dan pemahaman perpajakan terhadap kepatuhan wajib pajak di KPP Pratama Kramat Jati. *Cakrawala, 32*(1), 19–28. doi:10.70005/cakrawala.v32i1.102

Ida Ayu, C. D., & Jati, I. K. (2024). Pemutihan pajak, Samsat Drive Thru, sanksi pajak dan kepatuhan wajib pajak kendaraan bermotor. *E-Jurnal Akuntansi, 34*(4), 903–914. doi:10.24843/EJA.2024.v34.i04.p05

Indrasari, A., & Hafidhah, F. A. P. (2025). Enhancing motor vehicle tax compliance: The role of awareness, sanctions, and mobile SAMSAT services in Lamongan. *Jurnal Riset Akuntansi dan Auditing, 12*(1). doi:10.55963/jraa.v12i1.754

Irvandi, I., & Praditha, R. (2023). Pengaruh sanksi perpajakan dan sistem Samsat Drive Thru terhadap kepatuhan wajib pajak kendaraan bermotor. *Tangible Journal, 8*(2), 145–153. doi:10.53654/tangible.v8i2.381

Lemeshow, S., Hosmer, D. W., Jr., Klar, J., & Lwanga, S. K. (1990). *Adequacy of sample size in health studies*. John Wiley & Sons.

Nur Aeni, T., & Budyastuti, T. (2024). Pengaruh kesadaran, sanksi pajak, kualitas pelayanan pajak, dan penerapan sistem Samsat Drive Thru terhadap kepatuhan wajib pajak kendaraan bermotor. *Gorontalo Accounting Journal, 7*(2), 199–213. doi:10.32662/gaj.v7i2.3378

Permana, H. A., & Hidayat, V. S. (2022). Pengaruh pengetahuan perpajakan dan sanksi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor (Studi kasus Kantor Samsat Makassar I). *Equity: Jurnal Ekonomi, Manajemen, Akuntansi, 25*(1), 89–102. doi:10.34209/equ.v25i1.4241

Prayitna, S., & Witono, B. (2022). Pengaruh sistem Samsat Drive Thru, kesadaran wajib pajak, sanksi pajak, pengetahuan perpajakan dan akuntabilitas pelayanan publik terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor (Studi pada wajib pajak SAMSAT Kota Surakarta). *IKRAITH-EKONOMIKA, 5*(1), 134–141.

Putri, T. H. B., & Jati, I. K. (2023). Pengaruh kesadaran, Samsat Drive Thru, E-Samsat, dan sistem pemutihan pajak terhadap kepatuhan wajib pajak kendaraan bermotor di Samsat Kota Denpasar. *E-Jurnal Ekonomi Pembangunan Universitas Udayana, 12*(6), 376–386. doi:10.24843/EEP.2023.v12.i06.p01

Rahmawati, A., Rahmawati, A., & Insani, S. H. (2025). Analisis dampak sanksi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor. *Jurnal Akademik Ekonomi dan Manajemen, 2*(4), 113–119. doi:10.61722/jaem.v2i4.7172

Ramadhani, N., & Maryati. (2026). The influence of tax knowledge, taxpayer awareness, income level, and tax sanctions on motor vehicle taxpayer compliance: A study at the Mesuji District Samsat Office. *E-Jurnal Akuntansi, 36*(1), 82–92. doi:10.24843/EJA.2026.v36.i01.p06

Rizkiani, N. (2022). The effect of taxpayer awareness, quality of service, and tax sanctions on taxpayer compliance in the office with Samsat Jakarta East. *Jurnal Pendidikan Ekonomi, Perkantoran, dan Akuntansi, 3*(1), 73–86. doi:10.21009/jpepa.0301.06

Romadhon, M., & Murwanto, O. (2024). Pengaruh kesadaran wajib pajak, kualitas pelayanan dan sistem Samsat Drive Thru terhadap kepatuhan wajib pajak kendaraan bermotor. *Jurnal Riset Ekonomi dan Akuntansi, 2*(2), 200–211. doi:10.54066/jrea-itb.v2i2.1858

Sitompul, R., Dewi, S., & Astuti, S. T. (2025). Analisis kesadaran wajib pajak, kualitas pelayanan, sanksi perpajakan, dan tarif perpajakan terhadap kepatuhan membayar pajak kendaraan bermotor. *RIGGS: Journal of Artificial Intelligence and Digital Business, 4*(1), 198–207. doi:10.31004/riggs.v4i1.394

Sugiyono. (2021). *Metode penelitian kuantitatif, kualitatif, dan R&D* (Edisi ke-2, Cetakan ke-3). Alfabeta.

Susilawati, N., Indriani, I., Riana, V., & Abyan, D. (2021). Tingkat literasi pajak penghasilan orang pribadi dan determinannya (Studi di Jakarta, Bogor, Depok, Tangerang, dan Bekasi). *Sebatik, 25*(1), 286–295. doi:10.46984/sebatik.v25i1.1288

Triansyah, I., & Putra, R. R. (2025). Pengaruh literasi pajak terhadap kepatuhan wajib pajak dengan literasi digital sebagai pemoderasi. *EKOMA: Jurnal Ekonomi, Manajemen, Akuntansi, 4*(4), 6784–6797. doi:10.56799/ekoma.v4i4.8256