

## TAXATION STUDIES | RESEARCH ARTICLE

# Antecedents of Tax Awareness and The Implementation of Samsat Drive-Thru Services Towards Compliance Motor Vehicle Taxpayers

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## ABSTRACT

The tax system in Indonesia continues to evolve to enhance taxpayer compliance. The government strives to provide various more effective policies and services, one of which is through the Samsat Drive Thru innovation. This study focuses on factors that influence tax awareness and examines the impact of the Samsat Drive Thru service on the level of compliance of motor vehicle taxpayers at the UPTB Samsat Palembang 1. Sampling was conducted using the Slovin method to obtain 99 respondents, while the research approach used was quantitative. The collected data were analyzed using the Partial Least Squares Structural Equation Modeling (PLS-SEM) technique. The results of the study indicate that tax awareness has a significant influence on increasing motor vehicle taxpayer compliance. Taxpayers with a high level of awareness tend to be more compliant in fulfilling their obligations on time. Additionally, the implementation of the Samsat Drive Thru service has been proven to increase the efficiency of tax payments by streamlining the service process and standardizing administrative procedures. However, the effectiveness of this service is still influenced by several other factors, including the application of tax sanctions, socialization policies, and the ease of accessing the service. The findings of this study offer valuable insights for the government in designing more effective tax policies. More inclusive service innovations and improved tax education are needed to maximize regional tax revenue. Furthermore, strengthening infrastructure and leveraging technology are crucial aspects of building a more modern and efficient tax system.

**Keywords:** Tax Awareness, Taxpayer Compliance, Samsat Drive Thru, Motor Vehicle Tax.

**JEL Code:** H26, H71, H83, C39.

## I. Introduction

To realize national progress, the Indonesian government actively implements various development programs. Financing these programs requires significant funds, the majority of which come from tax revenues (Kinanti et al., 2024). Taxes are a significant source of state revenue. Tax revenues are used to support various sectors, including education, healthcare, infrastructure development, and various other development projects (Hidayat & Gunawan, 2022). Public understanding of the importance of paying taxes plays a crucial role in the sustainability of national development. Through tax payments, the public directly contributes to the nation's progress and benefits from the development efforts (Sinambela & Putri, 2020).



The government continues to strive to increase taxpayer awareness and compliance, as this plays a crucial role in maintaining the continuity of national development (Syaqira et al., 2024). By fulfilling their tax obligations in accordance with applicable regulations, taxpayers play a crucial role in increasing state revenue, which can then be utilized to support various development programs and strengthen the national economy (Karmila & Nurhikma, 2021). To achieve regional development goals, local governments must actively increase taxpayer awareness and compliance in fulfilling their tax obligations (Valensia, 2023). Despite its significant potential, regional tax collection often faces numerous obstacles, including a lack of tax awareness, complex tax regulations, and ineffective law enforcement (Aditya et al., 2021).

Motor vehicle tax is a potential source of tax revenue. According to data from the Central Statistics Agency (BPS), the number of motorized vehicles, both two-wheeled and four-wheeled, in Indonesia, particularly in Palembang, increased significantly from 2021 to 2023 (Kinanti et al., 2024). The increasing number of motorized vehicles in Palembang not only impacts traffic conditions but also creates opportunities to increase regional tax revenue. To capitalize on this opportunity, local governments need to optimize motor vehicle tax services. (Prasetyo et al., 2023). One of the biggest challenges in maximizing motor vehicle tax revenue is the low level of taxpayer compliance in paying on time. The primary issue with motor vehicle tax revenue is the low level of public awareness and compliance with paying taxes on time (Kinanti et al., 2024). Several factors contribute to this condition, including complicated and time-consuming payment procedures, limited access to public transportation to the Samsat office, a minimal understanding of tax regulations among the public, and the perception that the tax burden is too high.

A relational approach that emphasizes the Antecedents or causes of Tax Awareness, in accordance with tax law (UUD No. 28 tahun 2007), stipulates that taxpayers include taxpayers, tax withholders, and tax collectors (Sonjaya, 2024). Therefore, understanding awareness and taxes contributes to human understanding of themselves, their participation in society, and their participation in the state financial process (Sinambela & Putri, 2020). Some taxpayers are subject to sanctions for failing to fulfill their tax payment obligations. Tax arrears are an obligation that must be settled in accordance with applicable regulations. If many taxpayers continue to fail to fulfill their obligations, they will be subject to sanctions in accordance with tax laws and regulations (Widiastini & Supadmi, 2020). In the modern era, efficiency in public services is a top priority in improving the quality of public service (Damayanti, 2022). Prior to the introduction of the Samsat drive-thru service, the government introduced E-Samsat, which allows taxpayers to pay motor vehicle taxes online. This service provides a practical solution that enables individuals to fulfill their obligations without needing to visit a Samsat office in person (Prasetyo, 2022). With this system, drivers do not need to leave their vehicles, making the process more efficient and convenient. Furthermore, drive-thru services are now widespread in various regions across Indonesia. Several services are available daily at the vehicle registration office (Samsat), including transfers, name changes, and blocking (Lodra, 2022).

The government launched the Implementation of Samsat drive-thru services in accordance with Presidential Regulation of the Republic of Indonesia No. 4 of 2025, which is an amendment to Presidential Regulation of the Republic of Indonesia No. 5 of 2015, as an effort to increase tax awareness and taxpayer compliance in paying motor vehicle taxes, to optimize state revenue (Aditya et al., 2021). Before the introduction of the Samsat drive-thru service, the process of paying Motor Vehicle Tax (PKB) and STNK validation was typically done manually, which often took a considerable amount of time (Prasetyo, 2022). This system offers various benefits, including speeding up the purchasing process, managing needs, reducing parking costs, and providing more efficient service access (Lodra, 2022). The city of Palembang continues to innovate in providing the best service to the public, one of which is the introduction of the Samsat Drive Thru at Samsat UPTB Palembang 1 (Prasetyo, 2022). This service makes it easy for Taxpayers to pay motor vehicle taxes quickly and conveniently. Simply by presenting the original KTP and STNK, the payment process can be completed in under five minutes. Although this service is designed to expedite and streamline the motor vehicle tax payment process, many people still have not taken advantage of it. The lack of public awareness has not only resulted in a limited understanding of the benefits of the Samsat drive-thru service, but also a low level of taxpayer awareness regarding their obligation to pay motor vehicle taxes on a regular basis.

Consequently, utilization of this service remains relatively low, even though the Samsat drive-thru service can actually reduce queues and increase service convenience for taxpayers.

UPTB Region I Palembang, also known as Samsat Palembang 1, continues to introduce various innovations to enhance the quality of service. In the future, one of the innovations to be presented will be the provision of drive-thru services specifically for two-wheeled vehicles (R2). Previously, various innovations have been implemented, including the provision of accessible facilities for people with disabilities, as well as for vulnerable groups such as pregnant and breastfeeding mothers, children's playgrounds, special toilets for people with disabilities, and other supportive facilities and infrastructure. Meanwhile, the achievement of motor vehicle tax has exceeded the target, with a realization of 102 percent for Motor Vehicle Title Transfer Fee (BBN) II from outside the province. In addition, exemption from fines and interest on Motor Vehicle Tax (PKB) Mandatory Contributions to Road Traffic Accident Funds (SWDKLLJ) is also provided, except for new vehicle registration. (Odi, 2022).

## II. Literature Review and Hypothesis Development

### 2.1. Theory of Attribution

Attribution theory is a field of social psychology that aims to explain how individuals determine the causes of an event or behavior, and the consequences of those attributions on their subsequent behavior. Initially introduced by Heider (1958), Attribution theory has its roots in the concept of "naive psychology" developed by Heider (1958) whose goal was to understand how laypeople determine the causes of certain events. Attribution theory can also be applied in the context of taxation, particularly in analyzing the factors that influence taxpayer compliance. In other words, this theory can be used to identify various internal and external factors that contribute to an individual's level of tax compliance (Romadhon & Diamastuti, 2020). Internal or personal factors are usually considered the primary cause when someone merely observes an event without direct involvement. Conversely, external factors are more often cited when someone is directly involved in an event. By understanding how individuals associate causes with their behavior, the government can design more effective strategies to increase tax awareness and compliance. This theory was applied to analyze taxpayer compliance in terms of tax awareness and the implementation of Samsat drive-thru services.

### 2.2. Psychological Factors

Psychological factors that influence individual tax behavior include various cognitive and emotional aspects related to the understanding and perception of taxes. Individual attitudes toward taxes, whether positive or negative, are influenced by various factors, including an understanding of the important role taxes play in community development. A positive attitude toward taxes is generally formed when an individual recognizes the benefits of taxes for the public interest. A better understanding of how taxes serve the public interest can enhance individual awareness and motivation to pay taxes. When people experience tangible benefits from their taxes, tax compliance levels have the potential to increase. (Fitriah et al., 2019). This is what is called social contagion. This occurs because individuals perceive paying taxes as the right and expected behavior in society. However, if many people in their environment avoid tax obligations, individuals tend to view this behavior as normal or acceptable, which can ultimately lead to lower tax awareness.

### 2.3. Presidential Regulation of the Republic of Indonesia No. 5 of 2015

Presidential Regulation of the Republic of Indonesia Number 5 of 2015 stipulates that Samsat (Vehicle Registration and Registration) is an integrated system encompassing various coordinated activities in the administration of motor vehicles. This system encompasses registration and identification of motor vehicles, payment of vehicle taxes, the vehicle transfer fee process, and payment of mandatory contributions to the

traffic accident fund (SWDKLLJ) and road transportation. The primary objective of the Samsat system is to streamline the process of administering vehicle registration for the public and increase efficiency in public services. However, Government Regulation No. 5 of 2015 provides further updates regarding improvements to Samsat services. PP No. 4 of 2025 regulates changes to systems and procedures aimed at improving motor vehicle tax services, including the implementation of digital technology to support faster, more efficient, and more transparent services (Peraturan Presiden Republik Indonesia Nomor 4 Tahun 2025). With this regulation, it is hoped that administrative processes involving Samsat will become more accessible to the public, allowing for more services to be accessed online or through digital channels, thereby expediting processing without compromising service quality.

#### 2.4. Tax Awareness

Taxpayer awareness refers to a person's understanding of and willingness to fulfill their tax obligations voluntarily. The greater the awareness of the importance of taxes, the better the understanding and implementation of tax obligations. Taxpayers' educational level also influences their awareness, as they often find filling out tax forms to be complicated. Furthermore, it is crucial to establish a simple and user-friendly management system (Herlina, 2020). Therefore, taxpayers need to gain an early understanding of taxes, encompassing both regulations and calculation methods (Natalia & Riswandari, 2021). Tax awareness is evident within the taxpayer, enabling each individual to understand taxes without relying on others (Aprilianti, 2021). Furthermore, easy access to information and transparency also play a role in increasing tax awareness. A simple, accessible, and fast tax system, such as one implemented through an app or online platform that streamlines the tax reporting process, can encourage taxpayers to be more aware and compliant with their obligations (Natalia & Riswandari, 2021).

#### 2.5. Implementation of Samsat Drive Thru Services

The term "drive-thru" originates from the phrase "drive-through," which means to pass through without needing to exit the vehicle. This facility is designed to provide customers with quick and efficient service (Hartanti et al., 2020). In the Big Indonesian Dictionary (KBBI), "Drive Thru" is referred to as "*lantatur*," which is an abbreviation for "service without getting out." Drive-Thru service system, based on the latest and modern technology, offers efficiency in the motor vehicle tax payment process. Taxpayers can save time by utilizing this service. To access the service at the counter, taxpayers must present their original ID card (KTP) and vehicle registration certificate (STNK). However, not all services can be accessed through this facility. Annual tax payments, for example, cannot be processed at the Samsat Drive-Thru because they require more detailed administrative procedures at the service counter (Prasetio, 2022). Instead, the services available at the Samsat drive-thru are more focused on relatively quick and simple transactions, such as blocking, changing ownership, and transferring vehicles. By simplifying these services through drive-thru, it is hoped that queues at vehicle tax offices will be reduced, providing convenience for the public and expediting the administrative process (Sinambela & Putri, 2020). While not covering all types of vehicle tax services, the emphasis on faster and more convenient services still offers significant benefits for those with limited time and in need (Mustika Hutabarat & Nasution, 2022).

#### 2.6. Taxpayer Compliance

Compliance refers to the behavior of taxpayers in carrying out their tax obligations in accordance with the tax regulations in force in a country (Kinanti et al., 2024). Compliance with tax obligations is a key aspect of an effective taxpayer compliance assessment system. Taxpayers are expected to play an active role in fulfilling their tax obligations, while the tax authorities are responsible for ensuring such compliance. Each taxpayer must independently calculate, pay, and report their taxes accurately and promptly in accordance

with applicable regulations (Sularsih & Wikardojo, 2021). Several factors are considered to influence taxpayer compliance, namely (Febri Valensia & Indrawanti, 2023): services to Taxpayers, Condition of the Compliance Administration System, Tax Sanctions, Tax Rates, and taxpayer knowledge.

## 2.7. Motor Vehicle Tax

Based on Law Number 22 of 2009 concerning Traffic and Road Transportation, motorized vehicles are defined as vehicles driven by engines or mechanical equipment. Meanwhile, according to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the ownership or use of motor vehicles is subject to a levy known as the Motor Vehicle Levy (UUD No. 28 Tahun 2009). Those responsible for paying taxes include local governments, the Indonesian National Armed Forces (TNI), the Indonesian National Police (POLRI), individuals, business entities, and their heirs. Motor vehicle tax is a tax paid by taxpayers, both individuals and corporations, to the state where the subject of the tax is motor vehicles (Maulida et al., 2023).

## III. Research Method

This research uses a qualitative descriptive approach. The data collection process is conducted to test hypotheses and identify solutions to the problems being investigated. This research focuses on a general overview of the company data used as the research object. This research was conducted at Samsat UPTB Palembang 1. This research uses primary data that describes the quality, characteristics, or attributes of a subject or phenomenon. In this study, primary data were obtained through observation and distribution of questionnaires to all motor vehicle taxpayers at UPTB Samsat Palembang 1. The questionnaires were distributed directly to respondents. The approach employed in this study is a qualitative descriptive method, supported by analysis using Partial Least Squares Structural Equation Modeling (PLS-SEM) software, version 4.1.0.9, and Warp-PLS 4.1.0.9, to process data and interpret the research results. This study used a questionnaire as the primary data collection instrument. The systematically designed questionnaire was printed and distributed directly to respondents. It was also available digitally via Google Forms to facilitate access and increase participation. This approach enabled the collection of more efficient and accurate quantitative data from a large number of respondents. The population in a study refers to the entire group of individuals or objects that are the focus of the study and from which samples are drawn. The population can be humans, objects, or events that share similar characteristics. (Nur, 2023). The population in this study is taxpayers who are required to pay motor vehicle tax in the Samsat UPTB Palembang 1 area, totaling 12,494 taxpayers. A sample is a small part of a population taken to represent the entire population. Samples are used in research to save time, costs, and effort. Research results from representative samples can be generalized to the entire population. (Nur, 2023). This study employs a purposive sampling technique, where sample selection is conducted intentionally based on specific criteria that align with the research objectives. The study used 99 samples, consisting of taxpayers who are obligated to pay motor vehicle tax in the Samsat UPTB Palembang 1 area. The determination of the sample size is performed using calculations based on the Slovin formula. The Slovin formula used is as follows:

$$n = \frac{N}{1 + N \cdot (e)^2}$$

Information :

n: The desired sample size

N: Total population

e: Margin of error (acceptable error 0.1)

$$n = \frac{12.494}{1 + 12.494 \times (0,1)^2}$$

$$n \frac{12.494}{1 + 12.494 \times 0,01}$$

$$n \frac{12.494}{1 + 124,94}$$

$$n \frac{12.494}{125,94}$$

$$n = 99$$

Therefore, for a population of 12,494 with a 10% margin of error, the required sample size is 99 respondents. In the research, the data analysis employed was the measurement model test, including convergent validity, discriminant validity, and constitutive reliability, as well as the structural model test, which included R-Square ( $R^2$ ), F-Square ( $F^2$ ), Q-Square ( $Q^2$ ), the Goodness of Fit test, Model fit, and hypothesis testing.

## IV. Results and Discussion

### 4.1. Analysis Result

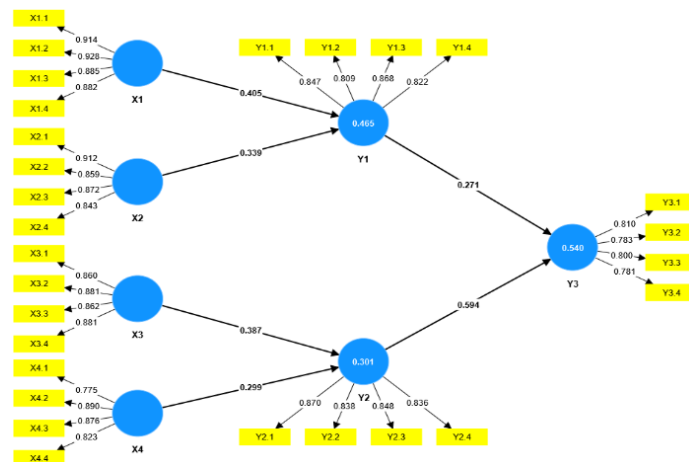
#### 4.1.1. Measurement Model Test Results (Outer Model)

##### a. Convergent Validity Test

**Table 1. Convergent Validity Test Results**

Variables	Statement Items	Loading Factor	AVE
Impact of Government Regulation No. 35 of 2023 (X1)	X1.1	0.914	0.814
	X1.2	0.928	
	X1.3	0.885	
	X1.4	0.882	
Psychological Factors (X2)	X2.1	0.912	0.760
	X2.2	0.859	
	X2.3	0.872	
	X2.4	0.843	
Presidential Regulation of the Republic of Indonesia No. 5 of 2015 (X3)	X3.1	0.860	0.759
	X3.2	0.881	
	X3.3	0.862	
	X3.4	0.881	
Motor Vehicle Payment Arrears (X4)	X4.1	0.775	0.709
	X4.2	0.890	
	X4.3	0.876	
	X4.4	0.823	
Tax Awareness (Y1)	Y1.1	0.847	0.700
	Y1.2	0.809	
	Y1.3	0.868	
	Y1.4	0.822	
Drive Thru Service (Y2)	Y2.1	0.870	0.719
	Y2.2	0.838	
	Y2.3	0.848	
	Y2.4	0.836	
Motor Vehicle Tax Compliance (Y3)	Y3.1	0.810	0.630
	Y3.2	0.783	
	Y3.3	0.800	
	Y3.4	0.781	

Based on the table 1, it can be seen that the statements in each variable, namely Government Regulation No. 35 of 2023 (X1), Psychological Factors (X2), Presidential Regulation of the Republic of Indonesia No. 5 of 2015 (X3), Motor Vehicle Payment Arrears (X4), Tax Awareness (Y1), Implementation of Samsat Drive Thru Services (Y2), and Motor Vehicle Taxpayer Compliance (Y3), show a loading factor value above 0.70 and an AVE value exceeding 0.50. Therefore, it can be concluded that convergent validity has been met.



**Figure 1. Convergent Validity Test Results**

b. Discriminant Validity Test

**Table 2. Results of Discriminant Validity Test**

	X1	X2	X3	X4	Y1	Y2	Y3
X1	<b>0.902</b>						
X2	0.715	<b>0.872</b>					
X3	0.274	0.281	<b>0.871</b>				
X4	-0.109	-0.074	0.329	<b>0.842</b>			
Y1	0.648	0.629	0.316	0.234	<b>0.837</b>		
Y2	0.236	0.113	0.485	0.426	0.383	<b>0.848</b>	
Y3	0.204	0.139	0.267	0.301	0.498	0.698	<b>0.794</b>

Based on the table 2, it can be seen that the AVE root value of each variable is Government Regulation No. 35 of 2023 (X1), Psychological Factors (X2), Presidential Regulation of the Republic of Indonesia No. 5 of 2015 (X3), Motor Vehicle Payment Arrears (X4), Tax Awareness (Y1), Implementation of Samsat Drive Thru Services (Y2) and Motor Vehicle Taxpayer Compliance (Y3) higher than the correlation between constructs with other constructs, so it can be concluded that discriminant validity has been fulfilled.

**Table 3. Results of the Heterotrait-monotrait ratio (HTMT) Discriminant Validity Test**

	X1	X2	X3	X4	Y1	Y2	Y3
X1							
X2	0.784						
X3	0.301	0.323					
X4	0.132	0.104	0.376				
Y1	0.722	0.713	0.346	0.266			
Y2	0.266	0.152	0.546	0.467	0.436		
Y3	0.239	0.202	0.311	0.352	0.593	0.833	

Based on Table 3, it can be seen that the HTMT value is  $<0.85$ , so it can be concluded that the discriminant validity has been fulfilled.

c. Construct Reliability Test

**Table 4. Results of the Construct Reliability Test**

	<b>Cronbach's alpha</b>	<b>Composite reliability (<math>\rho_c</math>)</b>
X1	0.924	0.946
X2	0.895	0.927
X3	0.895	0.926
X4	0.865	0.907
Y1	0.857	0.903
Y2	0.870	0.911
Y3	0.804	0.872

Based on Table 4, it can be seen that the values of Cronbach's alpha and composite reliability for all variables exceed 0.70. Therefore, it can be concluded that the construct reliability has been met.

4.1.2. Structural Model Testing (Inner Model)

a. R-Square ( $R^2$ ) Test

**Table 5. R-Square Test Results ( $R^2$ )**

	<b>R-square</b>	<b>R-square adjusted</b>
Y1	0.476	0.465
Y2	0.315	0.301
Y3	0.549	0.540

Based on table 5, it can be seen that the adjusted R-square value of the Tax Awareness variable (Y1) is 0.465, this indicates that the variables of Government Regulation No. 35 of 2023 (X1) and Psychological Factors (X2) can explain the Tax Awareness variable (Y1) by 46.5%, which indicates that the model is in the weak model category. The adjusted R-square value of the variable Implementation of Samsat Drive Thru Services (Y2) is 0.301, this indicates that the variables of Presidential Regulation of the Republic of Indonesia No. 5 of 2015 (X3) and Motor Vehicle Payment Arrears (X4) can explain the variable Implementation of Samsat Drive Thru Services (Y2) by 30.1% which indicates that the model is in the weak model category. The adjusted R-square value of the Motor Vehicle Taxpayer Compliance variable (Y3) is 0.540. This indicates that the Tax Awareness variable (Y1) and the Implementation of Samsat Drive Thru Services variable (Y2) can explain 54% of the variance in the Motor Vehicle Compliance variable (Y3), which suggests that the model falls into the moderate category.

b. Q-Square Predictive Relevance ( $Q^2$ )

**Table 6. Results of the Q-Square Predictive Relevance ( $Q^2$ ) test**

	<b>SSO</b>	<b>SSE</b>	<b><math>Q^2 (=1-SSE/SSO)</math></b>
Y1	396,000	270,715	0.316
Y2	396,000	310,759	0.215
Y3	396,000	262,911	0.336

Based on Table 6, it can be seen that the Q Square value of the Tax Awareness variable (Y1) is  $0.316 > 0$ , which indicates that the variables Government Regulation No. 35 of 2023 (X1) and Psychological Factors (X2) are good (appropriate) explanatory variables that can predict the Tax Awareness variable (Y1).

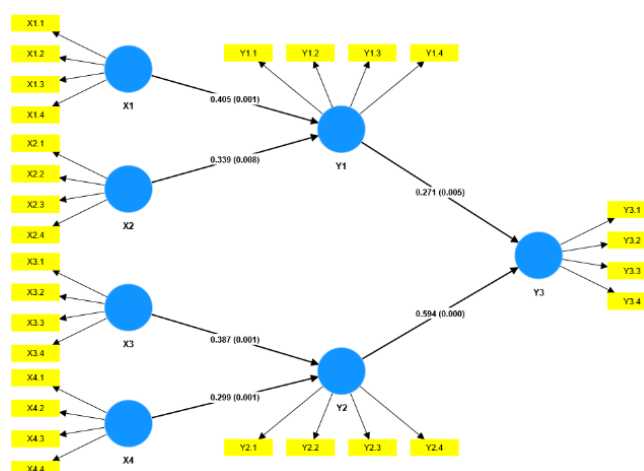
The Q Square value of the variable Implementation of Samsat Drive Thru Services (Y2) is  $0.215 > 0$ , this indicates that the variables of Presidential Regulation of the Republic of Indonesia No. 5 of 2015 (X3) and Motor Vehicle Payment Arrears (X4) good (appropriate) as an explanatory variable that can predict the Implementation of Samsat Drive Thru Services (Y2) variable. The Q Square value of the Motor Vehicle Taxpayer Compliance variable (Y3) is  $0.336 > 0$ , which indicates that the Tax Awareness variable (Y1) and the Implementation of Samsat Drive Thru Services (Y2) are good (appropriate) explanatory variables that can predict the Motor Vehicle Taxpayer Compliance variable (Y3).

c. Path Coefficient Significance Test

**Table 7. Path Coefficient Significance Test Results**

	<b>Coefficient</b>	<b>T statistics</b>	<b>P values</b>	<b>Information</b>
X1 -> Y1	0.405	3,219	0.001	H1 Accepted
X2 -> Y1	0.339	2,650	0.008	H2 Accepted
Y1 -> Y3	0.271	2,815	0.005	H3 Accepted
X3 -> Y2	0.387	3,246	0.001	H4 Accepted
X4 -> Y2	0.299	3,360	0.001	H5 Accepted
Y2 -> Y3	0.594	7,408	0,000	H6 Accepted

Based on Table 7, it can be seen that the path coefficient value X1 -> Y1 is positive, namely 0.405, with a t-statistic value of  $3.219 > 1.96$  or a p value of  $0.001 < 0.05$ , so H1 is accepted, meaning that there is an influence of Government Regulation No. 35 of 2023 on Tax Awareness. The path coefficient value X2 -> Y1 is positive, specifically 0.339, with a t-statistic value of  $2.650 > 1.96$  or a p-value of  $0.008 < 0.05$ . Therefore, H2 is accepted, indicating that psychological factors influence tax awareness. The path coefficient value Y1 -> Y3 is positive, specifically 0.271, with a t-statistic value of  $2.815 > 1.96$  or a p-value of  $0.005 < 0.05$ . Therefore, H3 is accepted, indicating that tax awareness influences motor vehicle taxpayer compliance. The path coefficient value X3 -> Y2 is positive, namely 0.387, with a t-statistic value of  $3.246 > 1.96$  or a p-value of  $0.001 < 0.05$ , so H4 is accepted, meaning that there is a Presidential Regulation of the Republic of Indonesia No. 5 of 2015 regarding the Implementation of Samsat Drive Thru Services. The path coefficient value X4 -> Y2 is positive, specifically 0.299, with a t-statistic value of  $3.360 > 1.96$  or a p-value of  $0.001 < 0.05$ . Therefore, H5 is accepted, indicating that motor vehicle payment arrears influence the implementation of Samsat Drive Thru Services. The path coefficient value Y2 -> Y3 is positive, namely 0.594, with a t-statistic value of  $7.408 > 1.96$  or a p-value of  $0.000 < 0.05$ , so H6 is accepted, meaning that there is an influence of the implementation of Samsat Drive Thru services on motor vehicle taxpayer compliance.



**Figure 2. Path Coefficient Significance Test Results**

**Table 8. Path Coefficient Values**

	Coefficient	T statistics	P values	Information
X1 -> Y1 -> Y3	0.110	1,978	0.048	<b>Accepted</b>
X2 -> Y1 -> Y3	0.092	1,971	0.049	<b>Accepted</b>
X3 -> Y2 -> Y3	0.230	3,249	0.001	<b>Accepted</b>
X4 -> Y2 -> Y3	0.178	3,002	0.003	<b>Accepted</b>

Based on Table 8, it can be seen that the path coefficient value X1 -> Y1 -> Y3 is positive, namely 0.110 with a t-statistic value of 1.978 > 1.96 or a p value of 0.048 < 0.05. This indicates that Tax Awareness influences Government Regulation No. 35 of 2023 regarding Motor Vehicle Taxpayer Compliance. The path coefficient value X2 -> Y1 -> Y3 is positive, namely 0.092 with a t-statistic value of 1.971 > 1.96 or a p-value of 0.049 < 0.05. This suggests that Tax Awareness influences psychological factors in motor vehicle taxpayer compliance. The path coefficient value X3 -> Y2 -> Y3 is positive, namely 0.230 with a t-statistic value of 3.249 > 1.96 or a p-value of 0.001 < 0.05. This indicates that the Implementation of Samsat Drive Thru Services influences Presidential Regulation of the Republic of Indonesia No. 5 of 2015 regarding Motor Vehicle Taxpayer Compliance. The path coefficient value X4 -> Y2 -> Y3 is positive, namely 0.178, with a t-statistic value of 3.002 > 1.96 or a p-value of 0.003 < 0.05. This indicates that the Implementation of the Samsat Drive Thru Service affects Motor Vehicle Payment Arrears on Motor Vehicle Taxpayer Compliance.

d. Effect Size Test ( $f^2$ )

**Table 9. Effect Size Test Results ( $f^2$ )**

	<b>f-square</b>
X1 -> Y1	0.154
X2 -> Y1	0.108
Y1 -> Y3	0.139
X3 -> Y2	0.195
X4 -> Y2	0.117
Y2 -> Y3	0.669

Based on the table above, it can be seen that the f-square value of the X1 -> Y1 path is 0.154. This indicates that the influence of Government Regulation No. 35 of 2023 (X1) on Tax Awareness (Y1) is in the moderate influence category. The value of the X2 -> Y1 path is 0.108, indicating that the influence of Psychological Factors (X2) on Tax Awareness (Y1) falls into the weak influence category. The f-squared value of the Y1 -> Y3 path is 0.139, which indicates that the influence of Tax Awareness (Y1) on Motor Vehicle Taxpayer Compliance (Y3) is in the moderate influence category. The value of the X3 -> Y2 path is 0.195, indicating that the influence of Presidential Regulation of the Republic of Indonesia No. 5 of 2015 (X3) on the Implementation of Samsat Drive Thru Services (Y2) falls into the moderate influence category. The value of the X4 -> Y2 path is 0.117, indicating that the influence of Motor Vehicle Payment Arrears (X4) on the Implementation of Samsat Drive Thru Services (Y2) falls into the weak influence category. The value of the Y2 -> Y3 path is 0.669, indicating that the influence of implementing Samsat Drive Thru Services (Y2) on Motor Vehicle Taxpayer Compliance (Y3) falls into the strong influence category.

e. Goodness of Fit (GoF) Test

**Table 10. Goodness of Fit (GoF) Test Results**

	<b>AVE</b>	<b>R Square</b>
X1	0.814	
X2	0.760	

	<b>AVE</b>	<b>R Square</b>
X3	0.759	
X4	0.709	
Y1	0.700	0.476
Y2	0.719	0.315
Y3	0.630	0.549
<b>Average</b>	<b>0.727</b>	<b>0.447</b>

$$\begin{aligned} \text{GOF} &= \sqrt{\text{Mean of AVE} \times \text{Mean of R Square}} \\ \text{GOF} &= \sqrt{0,727 \times 0,447} \\ \text{GOF} &= 0,570 \end{aligned}$$

Based on the calculation above, it can be seen that the GoF Index value is 0.570, indicating that the combined performance between the measurement model and the structural model falls within the large GoF category.

#### 4.1.3. Discussion

##### a. The Impact of Government Regulation No. 35 of 2023 on Tax Awareness.

The results of the convergent and discriminant validity tests indicate that the variable Government Regulation No. 35 of 2023 (X1) has a significant influence on Tax Awareness (Y1). This can be seen from the loading factor value of all indicators in variable X1, which is  $> 0.70$ , the AVE value of 0.814 (above the threshold of 0.50), and the results of the path significance test show the path coefficient value  $X1 \rightarrow Y1$  of 0.405 with a p-value of 0.001 ( $< 0.05$ ). Thus, H1 is accepted, indicating a positive and significant influence of Government Regulation No. 35 of 2023 on Tax Awareness at Samsat UPTB Palembang 1. Based on this Government Regulation, it can be concluded that taxpayers at Samsat UPTB Palembang 1 have a pretty good level of awareness of their tax obligations, as reflected in the analysis results, which show a positive influence of this variable. The results of this study are also supported by findings from (Ridwal, 2022), which states that clear and consistent tax policies can increase public tax awareness. They emphasize that regulations that are easy to understand and implement provide taxpayers with confidence in fulfilling their obligations without feeling burdened by unclear policies. In their research, public understanding of tax policies has been found to contribute significantly to increased levels of taxpayer compliance. These results reinforce the role of regulation as a causal attribution instrument in attribution theory. In this case, individuals who perceive that tax policies are designed fairly and transparently are more likely to develop tax awareness and compliance. Therefore, the implementation of the policy in Government Regulation No. 35 of 2023 can be considered a significant contributing factor in driving public tax awareness.

##### b. The Influence of Psychological Factors on Tax Awareness.

The results of the convergent validity test show an AVE (Average Variance Extracted) value for the psychological factor X2 of 0.760, which indicates a value greater than the recommended minimum limit of 0.50. This indicates that the psychological factor construct exhibits good convergent validity, suggesting that the indicators used in this study accurately measure the relevant dimensions and can be trusted to accurately describe the psychological factor. The results of the path coefficient analysis show a value of 0.339 for the influence of  $X2 \rightarrow Y1$ , with a p-value of 0.008 ( $p < 0.05$ ). These results suggest that psychological factors, which involve positive attitudes generated by the understanding that taxes contribute to community development, significantly contribute to increasing individual awareness of the need to pay taxes. When the community around a person complies with tax obligations, the individual tends to follow their lead because there is social pressure to act in accordance with prevailing social norms. These norms shape individual behavior through

social pressure and a sense of collective responsibility, which ultimately increases tax awareness and compliance. In linking psychological factors X2 with tax awareness Y1, attribution theory provides an important basis in understanding how individuals explain their behavior. Attribution theory, proposed by Heider (1958), explains that individuals tend to attribute their actions to internal factors (e.g., personal attitudes or understanding) and external factors (e.g., social norms or pressure from the surrounding environment). In this context, psychological factors, including positive attitudes towards taxes and social pressure generated by societal norms, become key influences on individual tax behavior.

This aligns with research conducted by Fitriah et al. (2019), which suggests that social norms and an understanding of tax benefits have a substantial impact on tax awareness. Individuals who understand tax benefits and perceive social norms that support tax compliance are more likely to comply with their tax obligations. Furthermore, the analysis results show that psychological factors also have a significant influence on tax awareness, with a path coefficient of 0.339, a t-statistic of 2.650, and a p-value of 0.008. A t-statistic greater than 1.96 and a p-value less than 0.05 indicate a significant influence of psychological factors on tax awareness. This path coefficient also indicates that every one-unit change in psychological factors will increase tax awareness by 33.9%. Thus, psychological factors not only play a significant role but also demonstrate a consistent and significant influence. Thus, based on the test results, the hypothesis H2 states that psychological factors have a positive and significant impact on tax awareness. H2 is accepted. This suggests that psychological factors play a significant role in encouraging individuals to be more aware and compliant with their tax obligations, a notion also supported by existing social norms in society.

c. Antecedents of Tax Awareness Have a Direct Influence on Taxpayer Compliance in Paying Motor Vehicle Tax.

The test results found a path coefficient of 0.271, with a t-statistic of 2.815 and a p-value of 0.005 ( $p < 0.05$ ), indicating a significant and positive relationship between tax awareness (Y1) and motor vehicle taxpayer compliance (Y3). These results indicate that taxpayer awareness at Samsat UPTB Palembang 1 is relatively high, contributing to increased taxpayer compliance in paying motor vehicle taxes. The results of the convergent validity test indicate that the constructs of taxpayer awareness and taxpayer compliance have a good level of validity. The AVE value obtained also supports construct validity, indicating that the instrument used in this study effectively measures the variables in question. It can be concluded that the taxpayer awareness factor has a significant influence on motor vehicle taxpayer compliance.

Based on the test results that have been explained, H3, which states that taxpayer awareness influences taxpayer compliance H3 is accepted. The results of this test reinforce the understanding that higher tax awareness contributes to increased taxpayer compliance, thereby reducing the amount of tax arrears. Thus, this study demonstrates that taxpayer awareness is a crucial factor in enhancing motor vehicle tax compliance. Based on the test results, it can be concluded that tax awareness plays a crucial role in enhancing taxpayer compliance. According to attribution theory (Heider, 1958) Individuals will be more likely to act in accordance with their beliefs and understanding of an obligation, in this case, tax obligations. Based on research on tax awareness by (Widiastini & Supadmi, 2020) It was found that taxpayer awareness is directly related to the level of taxpayer compliance. Greater awareness of the importance of paying taxes tends to lead to greater taxpayer compliance, which in turn reduces tax arrears. This research supports the attribution theory, which suggests that individuals who are aware of the role of taxes in national development will behave in accordance with their applicable tax obligations. Furthermore, based on research on taxpayer compliance by (Kinanti et al., 2024) Researchers examining factors that influence taxpayer compliance found that taxpayer awareness has a positive and significant impact on taxpayer behavior in fulfilling tax obligations. This research aligns with test results showing that motor vehicle taxpayer awareness plays a significant role in increasing their compliance with vehicle tax obligations.

d. The Influence of Presidential Regulation of the Republic of Indonesia No. 5 of 2015 on the Implementation of Samsat Drive Thru Services.

The results of the convergent and discriminant validity tests indicate that the variable Presidential Regulation No. 5 of 2015 X 3 has a significant influence on the implementation of the Samsat drive-thru service. This can be seen from the loading factor value of all indicators in the variable X3 3, which is  $> 0.70$ , the AVE value of 0.759 ( $> 0.50$ ), and the results of the path significance test show the path coefficient value  $X3 \rightarrow Y3$  of 0.387 with a p-value of 0.001 ( $< 0.05$ ). Thus, H4 is accepted, indicating a positive and significant influence of Government Regulation No. 5 of 2015, which simplifies public administration services, including motor vehicle tax payments. This regulation provides a legal basis for innovations in Samsat drive-thru services, such as name changes, blocking, and mutations. Based on this Government Regulation, it can be concluded that the implementation of Samsat Drive Thru at Samsat UPTB Palembang 1 has run optimally and encouraged increased public tax awareness. The ease of access and time efficiency offered by the Samsat Drive-Thru service are significant factors in increasing taxpayer participation. The analysis results show that taxpayers at Samsat UPTB Palembang 1 have a pretty good level of awareness of their tax obligations. This is reflected in the positive influence of Government Regulation No. 5 of 2015 on tax awareness, which fosters a more friendly service environment and promotes compliance among motor vehicle taxpayers.

This research also supports findings that show that. (Karmila & Nurhikma, 2021) Drive-thru Samsat services based on clear policies can increase convenience and efficiency for taxpayers. They emphasized that innovative policies and streamlined administrative processes contribute to increased tax compliance. People are more likely to use drive-thru Samsat facilities because they perceive the convenience offered by such policies. These results reinforce the role of regulation as a causal attribution instrument in attribution theory. In this case, individuals who perceive that the tax policies supported by Presidential Regulation No. 5 of 2015 are designed to simplify tax payment procedures will be more likely to participate in and utilize the drive-thru Samsat service. Thus, the implementation of the policy in Presidential Regulation No. 5 of 2015 can be considered a major causal factor driving the adoption of the drive-thru Samsat service as an innovation that increases taxpayer efficiency and convenience.

e. The Impact of the Implementation of Samsat Drive Thru Services on Taxpayer Compliance in Motor Vehicle Payments.

The results of the convergent and discriminant validity tests indicate that the Samsat drive-thru service variable (Y2) has a significant influence on Motor Vehicle Taxpayer Compliance (Y3). This can be seen from the loading factor values of all indicators in the Y2 Samsat drive-thru service variable. Which is  $> 0.70$ , the AVE value is 0.769 (above the threshold of 0.50), and the results of the path coefficient test show a path coefficient value of  $Y2 \rightarrow Y3$  is 0.594 with a t-statistic of 7.408 and a p-value of 0.000 ( $p < 0.05$ ). Thus, H6 is accepted, indicating a significant positive influence between the Samsat drive-thru service implemented at Samsat UPTB Palembang 1, which provides easy access for taxpayers to fulfill their tax obligations, including services such as blocking, changing names, and vehicle mutation. Based on the test results, it can be concluded that this service runs optimally and has a positive impact on motor vehicle taxpayer compliance. Taxpayers at Samsat UPTB Palembang 1, with the blocking, changing names, and mutation services, are more motivated to fulfill their tax obligations on time. The blocking service enables taxpayers with outstanding taxes to settle their obligations promptly, preventing their vehicles from being blocked. The name transfer service simplifies the transfer of ownership of registered vehicles, while the vehicle transfer service simplifies vehicle transfers between regions. With these three services, taxpayers can more easily manage their vehicle administration, which in turn improves their compliance with motor vehicle tax payments.

The analysis shows that these three services, now accessible through the Samsat drive-thru system, reduce administrative barriers that previously often posed obstacles for taxpayers. By facilitating access to these services, taxpayers feel more encouraged to comply with their tax obligations, which has resulted in a

reduction in motor vehicle tax arrears at the Samsat UPTB Palembang 1. According to the attribution theory developed by Heider (1958), Individuals tend to attribute the outcomes they experience to causal factors they perceive as relevant. In this context, drive-thru tax office services provide a more convenient, efficient, and organized experience, thereby creating the perception that the government has a system that cares for and supports the public in fulfilling their tax obligations. This positive perception encourages taxpayers to comply with their obligations more consistently.

Previous research also supports these findings. It shows that (Hartanti et al., 2020) Drive-thru services, adopted from fast-food service systems, offer convenience to users by allowing them to stay in their vehicles, thereby reducing physical and time barriers. Research (Kinanti et al., 2024) highlights that this service enhances accessibility and reduces administrative burdens for taxpayers, ultimately leading to increased compliance. (Adhi Widyantika et al., 2023) This finding also supports the notion that satisfaction with efficient and friendly service strengthens taxpayers' intention to fulfill their obligations. By utilizing the drive-thru Samsat system, the government demonstrates its commitment to public service innovation, encouraging taxpayers to be more compliant with motor vehicle taxes. These results strengthen attribution theory as a framework for understanding the relationship between public service quality and public behavior. In this case, the success of the Samsat drive-thru service creates trust and satisfaction, which are key factors in increasing motor vehicle taxpayer compliance. Easily accessible, fast, and efficient services enable taxpayers to feel valued and well-treated by the government. This fosters the belief that tax obligations are not a burden, but rather an obligation that must be fulfilled to support regional and national development. When the public experiences the direct benefits of good public services, they tend to respond positively by increasing tax compliance.

## V. Conclusion

Based on the analysis results, it can be concluded that several factors significantly influence tax awareness and taxpayer compliance. First, Government Regulation No. 35 of 2023 is proven to have a positive and significant impact on increasing tax awareness. This finding highlights the importance of precise and updated regulations in shaping taxpayers' understanding and sense of responsibility. Additionally, psychological factors significantly contribute to tax awareness, suggesting that personal attitudes, perceptions, and motivations influence individuals' willingness to comply with tax obligations. Furthermore, the study reveals that the antecedents of tax awareness have a direct and significant effect on taxpayer compliance in paying motor vehicle tax. This indicates that awareness serves as a crucial foundation for promoting consistent compliance. In line with this, the implementation of Samsat drive-thru services is positively influenced by the Presidential Regulation of the Republic of Indonesia No. 5 of 2015, as well as by the existence of motor vehicle payment arrears. Both factors demonstrate how policy frameworks and practical needs can shape the development of more efficient service systems. Lastly, the drive-thru service itself has been shown to significantly improve taxpayer compliance in paying motor vehicle taxes. This reflects the crucial role of service accessibility and convenience in promoting compliance. Overall, the findings emphasize that regulatory frameworks, psychological aspects, taxpayer awareness, and service innovations are interrelated components that together strengthen the effectiveness of tax collection, particularly in the context of motor vehicle taxes.

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