



A DUAL-STRATEGY APPROACH TO IMPROVING TAX COMPLIANCE: PENALTIES AND DRIVE-THRU SAMSAT SERVICES

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Abstract:

By using quantitative methodology and SEM-PLS version 4, this study was conducted with a focus on tax sanctions and the drive thru system on Samsat to prove whether it can influence the level of tax compliance in terms of their responsibility to pay Motor Vehicle Tax at Samsat Manyar — Samsat office with the most operational scope area in Surabaya. Primary data collection through questionnaire instrument was carried out using Simple Random Sampling technique and succeeded in collecting 100 respondents. Data analyses prove that there is a significant influence between tax sanctions and Samsat Drive Thru System on taxpayer compliance. The government and Samsat can further improve service quality and be consistent on implementing regulations to increase taxpayer compliance.

INTRODUCTION

One source of Local Own-Source Revenue (PAD) that contributes a substantial amount each year and plays a crucial role as one of the main pillars is Local Tax (Rindiyani & Faisol, 2023). At the provincial level, this revenue source comes from five types of taxes—one of which is the Motor Vehicle Tax (PKB). PKB is defined as an official levy imposed on individuals or organizations for the ownership of motor vehicles. In practice, the authority to impose PKB is delegated to provincial governments, as stipulated in Law No. 28 of 2009.

According to data from the official website of the Central Statistics Agency (BPS) of East Java Province (2024), in 2023 East Java Province ranked first in terms of the number of motor vehicles, with a total of 24,023,666 vehicles, surpassing even the Special Capital Region of Jakarta. Meanwhile, Surabaya is the city with the highest number of motor vehicles in East Java Province, totaling 3,683,873 vehicles. In practice, Vehicle Tax (PKB)

collection is conducted at the Joint Samsat Office. The following is data regarding the summary of Vehicle Tax (PKB) objects at the Manyar Samsat Office—the Samsat office covering the most subdistricts and the first Samsat office in Surabaya:

Table 1
Summary of Taxpayer Non-Compliance

Year	Number of Vehicles	Non-Compliant Vehicles	Total Arrears	Non-Compliance Rate
2022	484.602 vehicles	90,349 vehicles	Rp 59,215,687,700	18,65%
2023	471.398 vehicles	98,430 vehicles	Rp 73,890,076,641	20,89%
2024	461.922 vehicles	91,657 vehicles	Rp 71,921,275,400	19,85%

Source: Samsat Manyar, 2025

As shown in Table 1, the percentage of non-compliant taxpayers remains quite high each year. In 2022, it stood at 18.65%, then increased to 20.89% in 2023, and decreased slightly to 19.85% in 2024. Although the figure shows a slight decrease in 2024, this level of non-compliance indicates the need for further attention and research. The consistently high percentage of taxpayers who fail to fulfill their tax obligations year after year may indicate the presence of issues stemming from both internal and external factors affecting taxpayers.

The success of national development depends on the public’s awareness of the strategic role of taxation. However, challenges in the tax system often arise from various sources, including taxpayers, tax authorities, and the existing system itself. Therefore, it is important to seek ways to tap into potential tax revenue sources while promoting tax compliance (Pohan, 2021). The study focuses on local taxes, particularly the Motor Vehicle Tax (PKB), given its role as one of the main sources of local revenue that contributes significantly to funding development and public services.

Public compliance with tax obligations can be influenced by a number of factors, one of which is tax penalties, which serve to ensure that the public complies with all tax regulations (Nasiroh & Afiqoh, 2023). As stated by Aeni & Budyastuti (2024), The purpose of imposing sanctions is to create a deterrent effect. This statement is supported by various other research studies, including those by Mianti & Budiwitjaksono (2021) and Malau et al. (2021) which demonstrate a significant relationship between tax sanctions and public compliance with tax obligations. In contrast to other findings on

similar topics, a study by Wulandari & Wahyudi (2022) actually shows the opposite. They found that there is no significant relationship between tax penalties and compliance. The study's findings indicate that people pay taxes because they view it as a duty, not out of fear of penalties such as fines.

In line with technological advancements and public needs, as well as to make things easier for taxpayers, the tax payment system has now been integrated through various alternatives (Rindiyan & Faisal, 2023). Taxpayers can choose the method that is most convenient for them, ranging from E-Samsat, Mobile Banking, Indomaret, and Samsat Drive Thru. One of these is Samsat Drive Thru—a flagship facility available at Samsat. Through this system, taxpayers are spared the need to exit their vehicles to pay taxes and only need to bring the required documents. However, according to Google Maps reviews for the Samsat Manyar location, many taxpayers still complain about the suboptimal system and service quality of the drive-thru. This is further evidenced by the consistently declining number of drive-thru service users each year.

Similar research findings by Khristiana & Pramesthi (2020) indicate a significant influence of the drive-thru Samsat system on taxpayer compliance. However, contrasting results were shown in a study by Mutia & Hamta (2020), where the findings demonstrated that the drive-thru Samsat system plays no significant role in improving motor vehicle taxpayer compliance, as the system's locations are not strategically placed, making them difficult for taxpayers to access.

The differences in the results of previous studies highlight variations in findings and suggest the existence of a research gap that warrants further investigation. Furthermore, the limited research on drive-thru Samsat systems, particularly at the Manyar Samsat location, opens the door for further research. Consequently, this study was conducted to re-evaluate various factors that may influence tax compliance, specifically regarding vehicle tax (PKB). This study was conducted to test and determine whether there is a significant relationship between the enforcement of tax penalties and the Samsat drive-thru system and the tax compliance of motor vehicle owners at the Manyar Samsat.

LITERATURE REVIEW

Attribution Theory

This theory was proposed by Fritz Heider in 1958 and explains behavior in relation to a person's attitudes and characteristics. The core of this theory lies in the process by

which individuals infer the causes behind others' behavior; with people tending to analyze whether the causes of those actions stem from internal or external attributions (Hidayah & Puspitosari, 2024). When observing what others do, people often try to figure out or understand the reasons behind their actions (Susanto & Fiorita, 2023). Internal factors are defined as motivators originating from within and within the scope of each individual's control. External factors, on the other hand, are influences from outside the individual that indirectly guide or shape their behavior.

The use of attribution theory serves to explain how behavior is driven by individuals, including, in this case, the payment of motor vehicle taxes. By drawing on this theory, the study aims to identify the factors that determine an individual's compliance or non-compliance, as well as the extent to which internal and external attributions play a role in that decision.

Tax Penalties

Parties found guilty of violating existing tax regulations will be subject to tax penalties (Pratiwi & Sinaga, 2023). Andreansyah & Farina (2022) argue that tax penalties serve as a government oversight mechanism to ensure taxpayers' compliance with existing regulations. Furthermore, the imposition of penalties is specifically aimed at violators to serve as a deterrent and prevent the recurrence of such violations. As noted by Nasiroh & Afiqoh (2023) in their study, the imposition of tax penalties is necessary to prevent non-compliance and foster public compliance in fulfilling their obligations.

Samsat Drive Thru

To simplify vehicle tax payments, Samsat offers a premium service known as the Drive-Thru service. This service allows for a streamlined process of vehicle tax payment and vehicle registration renewal, where taxpayers only need to wait in their vehicles without getting out (Khristiana & Pramesthi, 2020). The Drive-Thru service can speed up the payment process and minimize the presence of brokers (Kinanti et al., 2024).

Taxpayer Compliance

Compliance can be defined as an individual's conscious and voluntary behavior in adhering to and following established rules. Aulia & Maryasih (2022) argue that taxpayer compliance can be viewed from two perspectives: formal and material—which, in essence, constitute voluntary actions in fulfilling tax obligations. Such actions are driven

by a spirit of active participation in financing development, both at the local and national levels.

The Impact of Tax Penalties on Taxpayer Compliance

In accordance with the concept of attribution theory, which holds that an individual's actions can be determined by internal and external attributions. In the context of taxation, the imposition of penalties falls under external attribution, which shapes an individual's behavior and thereby helps prevent violations of tax regulations. This enforcement aims to create a deterrent effect so that tax obligations are not taken lightly by any individual (Valentina et al., 2022).

The Impact of the Samsat Drive Thru System on Taxpayer Compliance

The Samsat drive-thru is a new innovation introduced by Samsat to help the public fulfill their tax obligations. This system allows taxpayers to pay their taxes directly from their vehicles, which saves time and has the potential to increase taxpayer compliance. Empirical support for this claim is demonstrated by the research of Khristiana & Pramesthi (2020), which proves that the Samsat drive-thru system has a significant impact on taxpayer compliance. The more efficient the service provided, the higher the level of public compliance.

Based on the above explanation, the hypotheses of this study are:

H1: Tax penalties have a significant effect on the tax compliance of motor vehicle owners.

H2: The Samsat Drive-Thru system has a significant effect on the tax compliance of motor vehicle owners.

RESEARCH METHODS

This study was designed using a quantitative methodology. As stated in Sugiyono (2019:16), this method relies on research data in the form of numerical figures, as well as in-depth statistical analysis. To obtain this data, primary data sources were collected by distributing a questionnaire containing several statements that respondents were required to answer. The questionnaire used a closed-ended question format, allowing respondents to select from the provided answer options.

The Likert scale was used to measure variables that could not be quantified. The population used in this study was drawn from taxpayers who had used the Samsat Drive-Thru service at Samsat Manyar in 2024, totaling 56,400 taxpayers. Since not the entire

population could be included in the study due to limitations and the large sample size, the sample size was determined using the Slovin formula, resulting in a final sample of 100 respondents.

Table 2
Number of Users of the Manyar Samsat Drive-Thru Service

NO	YEAR	MOTORCYCLES	CARS	TOTAL
1	2020	70.951	29.966	100.917
2	2021	63.493	26.902	90.395
3	2022	57.402	23.281	80.683
4	2023	48.836	20.966	69.802
5	2024	40.211	16.189	56.400

Source: Samsat Manyar, 2025

$$n = \frac{56.400}{1 + 56.400(0,1)^2}$$

$$n = \frac{56.400}{564}$$

$$n = 100$$

This study employs Structural Equation Modeling (SEM) using the Partial Least Squares (PLS) approach with SmartPLS software. The data analysis consists of several stages, namely:

1. Outer Model
 - a) Convergent Validity
 - b) Discriminant Validity
 - c) Reliability
2. Inner Model
3. Hypothesis Test (Bootstrapping)

Table 3
Operationalization and Indicators of Variables

Variable	Indicator	Scale
Tax Penalties (X1)	a) Penalties are necessary to ensure taxpayer compliance in paying taxes b) Penalties are strictly enforced against taxpayers who violate regulations c) Penalties are imposed in accordance with the violation committed	Likert (1-5)

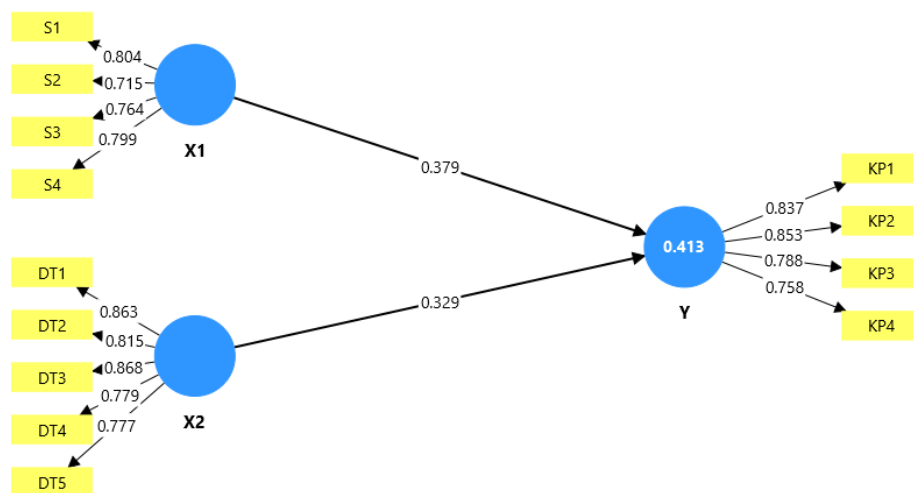
	d) Application of penalties in accordance with applicable regulations	
Samsat DriveThru System (X3)	a) Taxpayers can easily pay taxes using the Samsat drive-thru b) Taxpayers' interest is increasing c) Saves time d) Service quality e) Location	Likert (1-5)
Taxpayer Compliance (Y)	a) Compliance with tax regulations b) Compliance with tax payment regulations c) Timeliness in paying taxes d) Compliance in understanding tax payment due dates	Likert (1-5)

Source: Compiled by the Researcher, 2025

RESEARCH FINDINGS

Figure 1 shows the results of the outer model testing using SmartPLS 4.0 software. The results indicate that all indicators met the validity criteria, as evidenced by convergent validity values above 0.7.

Figure 1
Outer Loading



Source: Output SmartPLS 4.0

Outer Model

Convergent Validity

The criteria for convergent validity have been met, as indicated by outer loadings with scores > 0.7 and Average Variance Extracted (AVE) values > 0.5 . The outer loadings and AVE values are shown in Table 4 below. The test results indicate that the outer loadings for each variable meet the criteria of > 0.7 and $AVE > 0.5$.

Table 4
Convergent Validity Results

Variable	Indicator	Outer Loadings	Notes	AVE
Taxpayer Compliance (Y)	Y1	0.837	Valid	0,656
	Y2	0.853	Valid	
	Y3	0.788	Valid	
	Y4	0.758	Valid	
Tax Penalties (X1)	X1.1	0.804	Valid	0,595
	X1.2	0.715	Valid	
	X1.3	0.764	Valid	
	X1.4	0.799	Valid	
Drive-Thru Samsat System (X2)	X2.1	0.863	Valid	0,674
	X2.2	0.815	Valid	
	X2.3	0.868	Valid	
	X2.4	0.779	Valid	
	X2.5	0.777	Valid	

Source: Output SmartPLS 4.0

Discriminant Validity

This test was conducted to analyze the relationships between latent variables. The test was performed using cross-loading, with the loading for each variable required to be greater than 0.7 and higher than that of other constructs.

Table 5
Results of Discriminant Validity

	Y	X ₁	X ₂
X1.1	0.583	0.804	0.532
X1.2	0.298	0.715	0.405
X1.3	0.405	0.764	0.397
X1.4	0.458	0.799	0.618
X2.1	0.571	0.507	0.863
X2.2	0.421	0.468	0.815
X2.3	0.513	0.569	0.868
X2.4	0.442	0.549	0.779
X2.5	0.363	0.575	0.777
Y1.1	0.837	0.546	0.500
Y1.2	0.853	0.541	0.553
Y1.3	0.788	0.371	0.334
Y1.4	0.752	0.417	0.425

Source: Output SmartPLS 4.0

As shown in Table 5, each indicator for each variable exhibits a cross-loading score greater than that of other constructs. Therefore, it can be concluded that all indicators in this study possess good discriminant validity.

Reliability Test

The purpose of this test is to evaluate the reliability of the research instrument. Reliability is assessed based on the extent to which the instrument is consistent and accurate in measuring the construct. This test employs two methods: Cronbach’s alpha and composite reliability. As shown in the test results presented in Table 6, each variable meets the criteria for good reliability.

Table 6
Reliability Test

Variabel	Cronbach’s Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)
Y	0.827	0.846	0.884
X1	0.778	0.808	0.854
X2	0.879	0.896	0.912

Source: Output SmartPLS 4.0

Inner Model

The purpose of this test is to evaluate the strength of the relationship between the constructs under study. The primary criterion used to assess the model’s quality is the value of the coefficient of determination, also known as R-Square. A value of 0.75 is considered strong (significant); 0.50 is moderate; and 0.25 is weak. The coefficient of determination (R^2) test yielded a value of 0.413, or 41.3%. This figure indicates that the two independent variables under study account for 41.3% of the variance in the dependent variable (tax compliance). The remaining 58.7% of the variance is attributed to other variables outside the scope of this research model.

Table 7
Inner Model

Variable	<i>R-square</i>	<i>R-square Adjusted</i>
Taxpayer Compliance (Y)	0.413	0.401

Source: Output SmartPLS 4.0

Hypothesis Testing

Hypothesis testing was performed using SmartPLS 4.0 software. A hypothesis is accepted if the p-value is < 0.05 and rejected if the p-value is > 0.05 .

Table 8
Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T statistics	P-values
X1 → Y	0.379	0.386	0.106	3.563	0.000
X2 → Y	0.329	0.317	0.136	2.425	0.015

Source: Output SmartPLS 4.0

The test results for both hypotheses are summarized in Table 8 above. Based on these data, it is concluded that both proposed hypotheses are accepted. The p-values for the first hypothesis (H1) and the second hypothesis (H2) were found to be significant, with p-values of 0.000 and 0.015, respectively. Since both p-values are less than 0.05, it can be concluded that both independent variables influence the dependent variable, and thus both hypotheses in this study are accepted.

DISCUSSION

The Effect of Tax Penalties on Taxpayer Compliance

Table 9
Summary of Respondents' Answers Regarding Tax Penalties

Item	Answer					Total
	1	2	3	4	5	
X1.1	1	4	6	40	49	4.32
X1.2	1	12	13	39	35	3.95
X1.3	2	9	16	52	21	3.81
X1.4	1	8	10	53	28	3.99
Average	1.3%	8.3%	11.3%	46%	33.3%	4.02

Source: Compiled by the Researcher, 2025

Referring to Table 9, it can be seen that the 100 respondents provided varying responses across the four indicators. The most common response was a score of 4 (agree), accounting for 46%. Additionally, the results show that the highest average score was for indicator X1.1, indicating that the public agrees with the imposition of sanctions to promote public discipline.

Attribution theory explains how individuals interpret the causes of certain behaviors. In this context, offenders are expected to be deterred by the consequences of their actions, and for society, this is expected to serve as a preventive measure against tax evasion (Valentina et al., 2022). Research findings indicate that taxpayers at the Manyar Samsat feel that sanctions are necessary to foster discipline among taxpayers. Taxpayers

also feel that sanctions are already enforced strictly and imposed on violators in accordance with the violations committed. Support for this statement also comes from Maulida et al. (2023). Their research states that to be effective, sanctions must be enforced strictly without compromise against violators.

The results of this study confirm the findings of several previous studies, including those by Hardiningsih et al. (2020), Susanto & Fiorita (2023), and Mujiyati et al. (2020). Collectively, these studies demonstrate the significant role and influence of tax penalties on taxpayer compliance. Theoretically, this similarity in results can be interpreted through attribution theory, which posits that external factors such as the imposition of sanctions can serve as effective motivators in shaping an individual’s behavior. This leads taxpayers to more carefully weigh the risks of violating tax regulations; in other words, taxpayers are reluctant to face administrative sanctions and thus become more compliant in fulfilling their tax obligations.

The Effect of the Drive-Thru Samsat System on Taxpayer Compliance

Table 10
Summary of Respondents’ Answers Regarding the Drive-Thru Samsat System

Item	Answer					Total
	1	2	3	4	5	
X2.1	1	2	6	43	48	4.35
X2.2	2	1	6	53	38	4.24
X2.3	1	1	4	40	54	4.25
X2.4	1	33	13	49	34	4.12
X2.5	1	7	6	44	42	4.19
Average	1.2%	2.8%	7%	45.8%	43.2%	4.27

Source: Compiled by the researcher, 2025

Referring to Table 10, it can be seen that respondents provided varied responses to the five indicators, with the majority (45.8%) agreeing. Furthermore, the results show that the highest average score was for indicator X2.1, indicating that the Samsat drive-thru service innovation offers convenience and saves time. Additionally, respondents were satisfied with the quality of service provided.

In line with attribution theory, service innovations such as drive-thru facilities serve as external factors that influence compliance. Theoretically, these services act as external stimuli (attributions). When taxpayers are satisfied with the quality and convenience of the existing system, that satisfaction can translate into compliant behavior.

The convenience of this service—which requires only the presentation of the vehicle registration certificate and the presence of the vehicle in question, without the need to get out of the vehicle—can foster compliance and encourage taxpayers to fulfill their obligations (Wicaksana et al., 2023). When service facilities such as drive-thru counters are seen as simplifying administrative processes and reducing the time and effort required, this can foster compliant behavior. In other words, these services serve as an external stimulus that changes taxpayers' perceptions and responses to their tax obligations.

This study is consistent with previous research on a similar topic that focused on drive-thru Samsat systems, by Khristiana & Pramesthi (2020), Aeni & Budyastuti (2024) and Wicaksana et al. (2023) namely, that there is a significant correlation between the drive-thru Samsat system and taxpayer compliance, which can be explained by two factors. First, taxpayers' willingness to fulfill their tax obligations tends to increase when the quality of service they receive meets their needs and provides satisfaction. Second, the ease and speed of the payment process also serve as driving factors that can boost compliance rates.

CONCLUSION

Based on the data and the results of the data analysis, it can be concluded that there is a significant relationship between tax penalties and the Samsat drive-thru system and the compliance of motor vehicle taxpayers. The more effectively tax penalties are enforced, the higher the level of taxpayer compliance. Tax penalties serve as an external incentive that can increase taxpayer compliance when enforced strictly and in accordance with applicable regulations. Meanwhile, the drive-thru Samsat system, which also functions as an external incentive, is a significant service innovation designed to improve service quality and convenience for taxpayers by simplifying the payment process. Both the government and Samsat can maintain or even improve service quality, and it is hoped that they will be more firm and consistent in enforcing penalties to enhance taxpayer compliance.

In conducting this study, there were inevitably limitations and constraints. These limitations include the limited duration of the study, which means the results may not be fully representative of the entire population. Additionally, another limitation of this study is the possibility that respondents' answers were not entirely optimal, which could affect

the objectivity and accuracy of the data obtained. The scope of the analysis in this study also involves only a small number of independent and dependent variables; therefore, future researchers are encouraged to include new variables and develop a more comprehensive framework to provide a deeper understanding of the relationships among variables.

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