

# Analysis of motor vehicle taxpayer compliance at the Batang regency regional tax service unit

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**ABSTRACT**

From year to year the number of motorized vehicle ownership is increasing with the increase in the number of motorized vehicles expected to increase the amount of regional revenue, especially in the field of motor vehicle tax. In the UPPD of Batang Regency in the last five years there has been a decrease in motor vehicle tax revenue, this study aims to determine what factors affect the compliance of motor vehicle taxpayers in Batang Regency. The research was conducted on Bermotro vehicle taxpayers in Batang Regency with a total of 100 respondents. The research method used is quantitative research with an explanatory research approach. Data processing was carried out with the Smart PLS application. The results showed that the variables of attitude, subjective norms, behavioral control and intention had a positive and significant effect on compliance intentions.

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**1. Introduction**

Taxes are mandatory levies from the people for the state. Every tax money paid by the people will be included in the State revenue post from the tax sector. Its use is to finance central and regional government spending for the welfare of the community (Ramandey, 2020). From year to year the number of motorized vehicle ownership is increasing with the increase in the number of motorized vehicles expected to increase the amount of regional revenue, especially in the field of motor vehicle tax. In the Batang Regency UPPD, in the last five years, there has been a decrease in motor vehicle tax revenue, the following is data on the target and realization of motor vehicle tax revenue at the Batang Regency UPPD.

The urgency of the need to know the compliance of motor vehicle taxpayers is very important for the Regional Tax Service Unit so that they can carry out their duties and responsibilities properly and effectively and so that they can ensure that every motor vehicle taxpayer fulfills his obligation to pay annual taxes. This analysis can also help identify the factors that affect the level of taxpayer compliance and provide important information for the authorities in taking appropriate actions to increase the level of compliance.

Several studies that have conducted analysis related to tax compliance, namely by (Bintary, 2020) who explained that taxpayer awareness that is lacking in terms of economic factors and busyness is one of the reasons taxpayers don't pay motor vehicle taxes in a timely manner, taxpayers who have large fines. Other research by (Nini, 2021) explained the inhibiting factors for mandatory compliance, namely the large number of taxpayers who could not follow the queue, lack of awareness of payment due dates, lack of understanding of administration and the main constraints on economic factors. (Pangestie & Setyawan, 2019; Syah, 2017) explained the results of the study showed that tax services, tax sanctions and income levels had a significant effect on taxpayer compliance in paying motor vehicle taxes. (Putra & Jati, 2017) shows that

taxpayer awareness, moral obligations, tax knowledge and perceptions of tax sanctions have a positive effect on taxpayer compliance in paying Motor Vehicle Tax (PKB). (Pangestie & Setyawan, 2019; Puteri et al., 2019) explains the need for administrative sanctions that can have a significant positive effect on motor vehicle tax compliance.

Based on previous research, the difference in the current research lies in the research object, namely the regional tax service unit (UPPD) of Batang Regency. Another difference lies in the research objectives, namely in this study carried out an analysis to find out several factors that influence motor vehicle tax compliance in Batang Regency, namely (1) The effect of attitudes on intentions to comply at UPPD Batang Regency, (2) the influence of subjective norms affects intention to comply at the UPPD Batang Regency, (3) The influence of behavioral control influences the intention to comply at the UPPD Batang Regency, (4) The effect of attitude influences tax compliance at the UPPD Batang Regency, (5) The effect of subjective norms on tax compliance at the UPPD Batang Regency.

There are implications of the research, namely knowing several factors that influence motor vehicle tax compliance in Batang Regency such as the influence of attitudes, the influence of subjective norms, the influence of behavioral control on intention to comply and tax compliance at UPPD Batang Regency. From the implications of this research, it is hoped that it can produce research contributions that can be expected from this research, namely in the development of science and for UPPD Batang Regency is to increase motor vehicle tax revenue at UPPD Batang Regency so that it can meet the predetermined target.

## 2. Research Method

The research method used in this research is quantitative research. Primary data was obtained directly from motorized vehicle taxpayers in Batang Regency who were respondents. The type in this research is explanatory research. (Priyono & Hasyim, 2023) explanatory research is to test between hypothesized variables. The hypothesis describes the relationship between variables, to find out whether a variable has an effect or not on other variables or variables are caused and influenced or not by other variables (Hermawan, 2019) as the subject of this study are motorized vehicle taxpayers in Batang district, with a total sample of 100 respondents. Sampling in this study used a simple random sampling technique, namely a random sampling technique (Sugiyono, 2017). The study used a closed questionnaire and distributed it to 100 motorized vehicle taxpayers in Batang Regency.

### Tax Theory

"Taxes are people's contributions to the state treasury based on the law so that they can be imposed without getting direct remuneration" (Ari, 2019). Taxes are contributions to the state (which can be forced) owed by those who are obliged to pay them according to regulations, with no return on achievements that can be directly appointed, and the use of which is to finance general expenses related to the duties of the state that administers the government. According to Prof. Dr. Rachmat Sumitro, SH in 1990, taxes are people's contributions to the state treasury (transfer of wealth from the people's treasury to the government sector) based on the law to finance routine expenses and the surplus is used for public saving which is the main source for financing public investment (Bustamar Azya, 2016).

### Taxpayer Compliance

The definition of taxpayer compliance is guilt and shame, the perception of taxpayers on the fairness and justice of the tax burden they bear, and the influence of satisfaction with government services (Ardiyansyah & Dewantara, 2016). According to Safri Nurmanto in (Nasution, 2019) said that tax compliance can be defined as a condition in which taxpayers fulfill all tax obligations and exercise their tax rights.

Taxpayer awareness is a person's good faith to fulfill the obligation to pay taxes based on his sincere conscience. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations so as to increase compliance (Mustikasari, 2007). One of the factors that affect a country's tax revenue is taxpayer compliance (Ari, 2019). A good citizen is obedient and obedient in paying taxes. The higher the taxpayer compliance, the tax revenue will increase, and vice versa (Nurwanah et al., 2018). Taxpayer compliance is related to tax revenue because if taxpayers comply with paying taxes, then indirectly state revenue from the tax sector will be even greater. (Sutrisno et al., 2023; Widodo et al., 2017). Tax compliance is a form of attitude and behavior of taxpayers who are obedient and in accordance with statutory

provisions related to fulfilling tax obligations (KARWUR et al., 2020). Whereas (Oktaviani, 2015) defines tax compliance as a situation in which a taxpayer fulfills all obligations and exercises his tax rights.

### **Theory of Planned Behavior**

Theory of Planned Behavior explains that the behavior displayed by individuals arises because of the intention to behave. While the appearance of behavioral intention is determined by 3 determinants namely (Pangestie & Setyawan, 2019): (1) Behavior Beliefs, namely individual beliefs about the results of a behavior and evaluation of these results (Asana et al., 2020). (2) Normative Beliefs, namely beliefs about other people's normative expectations and motivation to fulfill these expectations. (3) Control Beliefs, namely beliefs about the existence of things that support or inhibit the behavior that will be displayed and the perception of how strong the things that support and inhibit this behavior (perceived power) (Anugrah & Fitriandi, 2022).

### **Attitude**

Attitude is an evaluation of beliefs on the positive or negative feelings of someone if they have to do the behavior to be determined. Attitude is the sum of the affections (feelings) that a person feels to accept or reject something, good or bad, etc (KARWUR et al., 2020). Attitude is a tendency to react positively (favorably) or negatively (unfavorably) to certain people, objects or situations. Attitudes can be influenced by the environment and time and make these attitudes change (Wiguna et al., 2022). Theory of Planned Behavior explains that attitudes toward behavior (attitude toward behavior) are influenced by behavioral beliefs (behavior beliefs) which are beliefs held by individuals towards a result of behavior and evaluation or results carried out. Measuring attitudes towards a behavior using a valuation-expectancy framework (Putri, 2017).

### **Subjective Norm**

Subjective norms are one's perceptions or views of other people's beliefs that will influence that person to do or not to do the behavior under consideration. According to Fishbein and Ajzen in (KARWUR et al., 2020) subjective norm is defined as an individual's perception of the thoughts of the people who are most important to the individual (the important people in question are family, friends/colleagues, and manager/boss). Subjective norms, namely the individual's view of the beliefs of his reference person which can influence an intention to perform or not an action that is still a consideration (Suryani, 2017). Subjective norms are formed because of normative beliefs or one's belief in the normative expectations of other people who are used as references such as friends and family and motivation to achieve expectations. (Wiguna et al., 2022). Normative beliefs are beliefs about the normative expectations of other people (eg friends, spouse, relatives) that motivate a person to fulfill these expectations (normative beliefs and motivation to comply). Normative beliefs are indicators which then produce subjective norms. Subjective norms in the context of tax compliance behavior mean the level of influence of the people around the individual who are felt to play a very important role in influencing his behavior to comply with taxes.

### **Perceptual Behavior Control**

Perceived behavioral control is defined as the perceived ease or difficulty of performing a behavior. This perceptual behavioral control reflects past experiences and also anticipates existing obstacles. Control beliefs which then give birth to perceived behavioral control are beliefs about the existence of things that support or hinder the behavior that will be displayed and perceptions about how strong things that support and inhibit this behavior (perceived power). Beliefs about the existence of obstacles or support that may arise when the behavior is displayed can come from within oneself or from the environment (Novianti & Dewi, 2018). Perceived behavioral control in the context of taxation is how strong the level of control a taxpayer has in displaying certain behaviors, such as reporting lower income, reducing expenses that should not be deducted from income, and other non-compliance behaviors (Awaluddin & Sukmawati, 2017). Perceived behavioral control can provide motivation to individuals who will behave that way. That is, intention will be formed if the individual feels capable of displaying the behavior, then perceived behavioral control can be interpreted as the perceived ease or difficulty of carrying out the behavior. (Oktaviani, 2015).

### **Intention**

Intention is behavior (behavior intention) indicating a person's decision to do or not to do a certain behavior. Interest (intention) is defined as the desire to perform a behavior. Interests are not always static. Interests in data change over time (Wahyuni et al., 2017). The wider the time interval, the more likely there are changes in interests. Interest in tax compliance can be related to someone's desire to do tax compliance. Intention relates to the motivation contained in a person both consciously and unconsciously to perform an action with a specific purpose (Awaluddin & Sukmawati, 2017). According to (Estiningtyastuti & Karhananto,

2022)intention can be said as a strong desire to do something that arises from within each individual. The taxpayer's intention to comply is a condition in which a taxpayer has a tendency or decision to behave in compliance with tax provisions(Sudiartana & Mendra, 2018). Measuring the behavioral intention variable to obey uses 2 indicators, namely tendencies and decisions(Mustikasari, 2007)

### 3. Results And Discussions

#### Research result

##### Validity test

Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if it is able to reveal something that will be measured by the questionnaire. This test was carried out using a measure of convergent validity in PLS. The convergent validity value of each indicator can be seen from the loading value. Individual indicators are considered valid if they have a loading value above 0.70 according to(Ghozali, 2016)For research in the early stages of developing a measurement scale, a loading value of 0.5 to 0.6 is considered sufficient. In this study, a loading factor limit of 0.6 will be used.

**Table 1.** Result for cross loading

	Obedience	Control Behavior	Intention	Norm Subjective	Attitude
X1.1					0.820
X1.2					0.881
X1.3					0.881
X1.4					0.847
X1.5					0.873
X2.1				0.844	
X2.2				0.884	
X2.3				0.885	
X2.4				0.885	
X2.5				0.885	
X3.1		0.899			
X3.2		0.889			
X3.3		0.836			
X3.4		0.865			
Z. 1	0.868				
Z. 2	0.902				
Z. 3	0.901				
Y. 1			0.923		
Y.2			0.936		
Y.3			0.927		

Source: Data processing with PLS, 2023

The results of the validity test can be seen that these conditions have been fulfilled so that all constructs in the estimated model meet good discriminant validity criteria, meaning that the results of data analysis can be accepted

##### Average Variance Extracted (AVE)

To see the Square Root of Average Variance Extracted (AVE). The value is above 0.5. The following is the AVE value in this study can be seen in table 2 below:

**Table 2.** Average variance extracted (AVE)

	Average Variance Extracted (AVE)	$\sqrt{\text{AVE}}$
Compliance (Y)	0.793	0.890
Intention (Z)	0.863	0.927
Behavior Control (X3)	0.762	0.872
Subjective Norms (X2)	0.769	0.876
Attitude (X1)	0.741	0.860

Source: Data processing with PLS, 2023

The results of the AVE test show a value of  $\sqrt{\text{AVE}}$  above 0.5 for all constructs in the research model, so it can be concluded that all indicators in this study are declared valid. The lowest  $\sqrt{\text{AVE}}$  value is 0.860, namely in the Attitude construct.

## Reliability Test

**Table 3.** Cronbach *alpha*

	Cronbach Alpha
Compliance (Y)	0.869
Intention (Z)	0.920
Behavior Control (X3)	0.896
Subjective Norms (X2)	0.925
Attitude (X1)	0.912

Source: Data processing with PLS, 2022

The reliability test shows that the Cronbach Alpha results for each construct are good, namely above 0.6. Apart from Cronbach Alpha, to assess the reliability of a construct can also be done by looking at the Composite Reliability between constructs with the indicators giving good results, namely above 0.70. where the results of a loading factor of 0.70 and above are good.

**Table 4.** Composite reliability

	Composite Reliability
Compliance (Y)	0.920
Intention (Z)	0.927
Behavior Control (X3)	0.950
Subjective Norms (X2)	0.943
Attitude (X1)	0.935

Source: Data processing with PLS, 2023

The results of the composite reliability of each construct are good, namely above 0.7. It can be seen here that the values for all variables have a composite reliability value of  $> 0.7$ , meaning that they have a good reliability value and can be used for further research processes. What is meant by reliable here is that the indicators used in real research are in accordance with the real conditions of the research object.

## Structural Model Testing (Inner Model)

**Table 5.** Adjusted R-Square

	Adjusted R-Square
Obedience	0.472
Intention	0.586

Source: Data processing with PLS, 2023

The Adjusted R-square value of the Compliance construct (Y) is 47.2%. This means that the variables Attitude, Subjective Norms, Behavioral Control and Intentions can explain the construct of the Intention variable by 47.2%, while the remaining ( $100\% - 47.2\% = 52.8\%$ ) is explained by other variables. Next for the construct of intention (Z) is 58.6%. This means that the construct variable Attitude, Subjective.

Norms, and Behavioral Control can explain the construct variable Intention (Z) of 58.6%, while the remaining ( $100\% - 58.6\% = 41.4\%$ ) is explained by other variables.

## Research Model

The results of data processing using PLS software tools, the output results are processed from the loading factor construct structure model which will explain the relationship between the constructs shown in Figure 1 below:

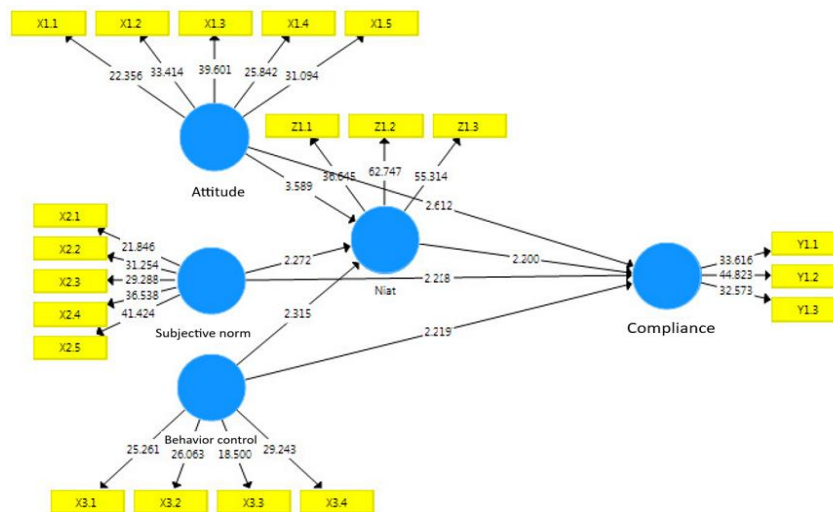


Figure 1. Appearance bootstrapping

To determine whether a hypothesis is accepted or not by comparing t-count with t-table with the condition that if t-count > t-table or p values < alpha level (0.05), then the hypothesis is accepted. For more details, it can be seen in Table 6 below:

Table 6. Hypothesis testing

	Original Sample (O)	Sample Average (M)	Standard Deviation (STDEV)	T Statistics (  O/STDEV  )	P Values
Behavior Control -> Compliance	0.232	0.157	0.144	2,219	0.027
Behavior Control -> Intention	0.328	0.326	0.142	2,315	0.021
Intention -> Compliance	0.234	0.230	0.106	2,200	0.028
Subjective Norm -> Compliance	0.190	0.153	0.235	2,208	0.020
Subjective Norm -> Intention	0.168	0.166	0.132	2,272	0.004
Attitude -> Compliance	0.327	0.348	0.203	2,612	0.008
Attitude -> Intention	0.354	0.359	0.099	3,589	0.000

Source: Data processing with PLS, 2023

The results of the data processing above can be seen in testing each hypothesis that has been proposed, namely: a) Influence Attitude towards Intention, based on the results of the PLS test in table 4.6 above on the first hypothesis, namely the effect of Attitude (X1) on Intention (Z) is known. The results of the original sample estimate were 0.354, the calculated t value (3.589) > t table (2.00) and the P values 0.000 < 0.05. Attitude positive significant effect against Intentions. b) Effect of Subjective Norms on Intention, based on the results of the PLS test in table 4.6 above on the second hypothesis, namely the effect of Subjective Norms (X2) on Intention (Z) it is known that the original sample estimate is 0.168, the t count (2.272) > t table (2.00) and the P values 0.004 < 0.05. Subjective Norms have a significant positive effect on Intention. c) The Effect of Behavioral Control on Intentions, based on the results of the PLS test in table 4.6 above on the third hypothesis, namely the effect of Behavior Control (X3) on Intention (Z) it is known that the original sample estimate is 0.328, the t count (2.315) > t table (2.00) and the P values 0.021 < 0.05. Behavior control has a significant positive effect on Intention. d) The Effect of Attitudes on Obedience, based on the results of the PLS test in table 4.6 above Attitude (X1) to Obedience (Y) The fourth hypothesis is known. The results of the original sample estimate are 0.327, the t-count is 2.612 > t-table (2.00) and the p-value is 0.008 < 0.05. There is a significant and positive influence Attitude to Compliance it means getting better Attitude it will increase Compliance. e) Effect of Subjective Norms on Compliance, based on table 4.6 above Subjective Norm (X2) to Compliance (Y) of the fifth hypothesis is known the original sample of estimate value is 0.190 and the calculated t value is 2.208 > statistical t value (2.00) and the p value is 0.020 < 0.05 so that it can be concluded that there is a significant and positive effect between Subjective Norm to Obedience. f) Effect of Behavioral Control on Compliance, based on table 4.6 above Behavior Control (X3) to Compliance (Y) the sixth hypothesis is known the original sample of estimate value is 0.232 and the calculated t value is 2.219 > the statistical t value (2.00) and the p value is 0.027 < 0.05 so it can be concluded that there is a significant and positive influence between the Behavior Control to Obedience it means the better the Behavior Control

then it will improve Obedience. g) The Influence of Intentions on Compliance, based on table 4.6 above Intentions (Z) to Compliance (Y) the seventh hypothesis is known the original sample of estimate value is 0.234 and the calculated t value is 2.200 > the statistical t value (2.00) and the p value is 0.028 < 0.05 so it can be concluded that there is a significant and positive influence between intention to Obedience meaning the better the intention then it will improve Obedience.

### Mediation Effects

**Table 7.** Mediation test results

	Original Sample (O)	Sample Average (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Behavior Control -> Intention -> Compliance	0.177	0.077	0.052	2,477	0.040
Subjective Norm -> Intention -> Compliance	0.139	0.036	0.036	2,083	0.039
Attitude -> Intention -> Compliance	0.183	0.084	0.049	2,700	0.020

Source: Data processing with PLS, 2023

- The Effect of Attitudes on Compliance through Intentions as mediation, from Table 7 on Attitude (X1) to Compliance (Y) through Intention (Z) as the mediation of the eighth hypothesis is known the original sample of estimate is 0.183 and the t-value is 2.700 > the t-statistic value (2.00) and the p-value is 0.020 < 0.05 so it can be concluded that intention can mediate the relationship between Attitudes towards Compliance.
- Effect of Subjective Norms on Compliance through Intention as mediation. From Table 7 on Subjective Norm (X2) to Compliance (Y) through Intention (Y) as the mediation of the ninth hypothesis is known the original sample of estimate is 0.139 and the t-value is 2.083 > the t-statistic value (2.00) and the p-value is 0.039 < 0.05 so it can be concluded that intention can mediate the relationship between subjective norms and compliance.
- The Effect of Behavioral Control on Compliance through Intention as mediation. From Table 7 on Behavioral Control (X3) on Compliance (Y) through Intention (Y) as the mediation of the tenth hypothesis is known the original sample of estimate is 0.177 and the t-value is 2.477 > the t-statistic value (2.00) and the p-value is 0.040 < 0.05 so it can be concluded that intention can mediate the relationship between Behavioral Control on Compliance.

### Research Discussion

#### Influence Attitude towards Intention.

Testing the first hypothesis is accepted because it has a positive and significant effect. This means that attitude has a positive and significant effect on the intention to behave obediently to taxes on motorized vehicle taxpayers in the UPPD Batang Regency. This research is also supported by previous researchers such as (Ernawati & Purnomosidhi, 2011; Novianti & Dewi, 2018; Wahyuni et al., 2017) which states that the attitude shows a positive and significant direction towards the individual taxpayer's intention to behave obediently.

#### Effect of Subjective Norms on Intention

The results of the second hypothesis research show that subjective norms have a significant effect and positive to Intention. That is, the higher the subjective norm of the taxpayer, the higher the intention of the taxpayer to obey taxes. That is, the intention of the taxpayer is influenced by the norms in the social environment around the taxpayer that he believes personally.

#### The Effect of Behavioral Control on Intentions

In testing the third hypothesis shows that Behavior control has a significant positive effect on intention. This means that perceived behavioral control has a positive and significant effect on the intention to behave obediently to taxes on Motor Vehicle Taxpayers at UPPD Batang Regency. This research is also supported by previous researchers such as (Bobek & Hatfield, 2003; Mustikasari, 2007; Yasa & Prayudi, 2017) Bobek and Hatfield (2003), Mutikasari (2007), Oktaviani (2015), Yasa and Prayudi who state that perceived behavioral control has a positive and significant effect.

#### The Effect of Attitudes on Obedience

There is a significant and positive influence Attitude to Compliance it means getting better Attitude it will increase Compliance. Taxpayer. , then the results of this study indicate that the majority of motorized

vehicle taxpayers du UPPD Batang Regency have a good attitude or belief to approve decisions to comply with their tax obligations. This result is also in line with the results of the study (Nurwanah et al., 2018) which shows that attitudes toward behavior have a positive and significant effect on taxpayer compliance

#### **Effect of Subjective Norms on Compliance**

The results of the research on the fifth hypothesis show a significant and positive effect between Subjective Norms to Obedience. Motorized Vehicle Taxpayer at UPPD Batang Regency. Subjective norms have a positive effect on taxpayer compliance. The better the subjective norm of the taxpayer, it tends to increase tax compliance behavior. That is, the stronger the support of friends, family, tax officers and the media for taxpayers to carry out tax compliance behavior, the taxpayer will behave tax obediently.

#### **Effect of Behavioral Control on Compliance**

There is a significant and positive influence between Behavior Control to Obedience it means the better the Behavior Control then it will improve Obedience., so that the sixth hypothesis which states that perceived behavioral control has a direct effect on tax compliance is accepted. The behavior control variable has an influence on taxpayers to behave obediently.

#### **The Influence of Intentions on Compliance**

There is a significant and positive influence between intention to Obedience meaning the better the intention then it will improve Obedience, so that the seventh hypothesis which states that intention has a positive effect on tax compliance is accepted. This means that if the tax compliance intention is high, the tax compliance behavior is high or vice versa. In other words, tax compliance behavior is influenced by tax expert intentions.

#### **The Effect of Attitudes on Compliance through Intentions as mediation**

The results of the research on the eighth hypothesis are that intention can mediate the relationship between attitudes towards compliance. Intention can mediate the effect of attitudes on taxpayer compliance. In line with the Theory of Planned Behavior which explains that individual attitudes are a function of fundamental beliefs about the expected results to be achieved by engaging in behavior and the value they place on these results. This means that individual belief in taxes will form intentions which will ultimately result in tax compliance behavior

#### **Effect of Subjective Norms on Compliance through Intention as mediation**

The effect of subjective norms on taxpayer compliance through the intention results has a positive effect. That is, intention is able to mediate the influence of subjective norms on taxpayer compliance. Subjective norms also have a direct effect on tax compliance. Therefore, the intention to mediate in part (partial mediation) the effect of subjective norms on taxpayer compliance. The results of this study provide an understanding that the social environment around taxpayers such as friends, family, tax officers and also various media that support tax compliance behavior will shape the taxpayer's intention to behave obediently. Furthermore, the intention to behave in compliance with these taxpayers is manifested in tax compliance behavior by calculating, depositing and reporting taxes in accordance with the provisions of the applicable tax regulations.

#### **The Effect of Behavioral Control on Compliance through Intention as mediation**

Behavioral control of taxpayer compliance through intention is influential. This means that intention can mediate the effect of control on taxpayer compliance. Thus, it can be concluded that intention mediates the effect of behavioral control on taxpayer compliance. This provides an explanation that the control of the taxpayer's behavior is formed through his belief that he is able to carry out his tax obligations in all situations, making a good contribution to the taxpayer's intention to behave obediently. The intention to behave obediently that is formed in the taxpayer can be realized by the taxpayer by carrying out his tax obligations in accordance with the system and tax procedures set by the government.

## **4. Conclusion**

Based on the results of the quantitative discussion that has been described in the previous chapters, the following conclusions can be drawn, namely Attitude has a significant positive effect on Intention, Subjective Norms have a significant positive effect on Intention, Behavioral Control has a significant positive effect on Intention, There is a significant and positive effect of Attitude on Compliance, meaning that the better the Attitude, the more compliance will increase, There is a significant and positive influence between Subjective Norms on Compliance, There is a significant and positive influence between Behavioral Control on

Compliance, meaning that the better the Behavioral Control, the more Compliance will be improved, There is a significant and positive influence between Intention on Compliance, meaning that the better the Intention, the more Compliance will be improved, Intention can mediate the relationship between Attitude to Compliance, Intention can mediate the relationship between Subjective Norms to Compliance, Intention can mediate the relationship between Behavioral Control to Compliance. The contribution of research is that it can provide understanding to the Batang Regency UPPD that the influence of mandatory attitudes, subjective norms, taxpayer behavioral control, taxes needs to be grown in order to produce behavioral intentions and realize obedient behavior towards taxes, especially motor vehicle taxes. Suggestions for further research include (1) For Research Objects, the Batang Regency UPPD demonstrates that mandatory attitudes, subjective norms, behavioral control of taxpayers, and taxes must be fostered to produce behavioral intentions and obedient behavior toward taxes, especially motor vehicle taxes. (2) Researchers advise that future researchers study other variables, apply different theories, or utilize alternative models to produce more valuable findings for government, practitioners, and tax behavior theory.

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