

THE INFLUENCE OF TAXPAYER AWARENESS AND DRIVE-THRU SYSTEM ON THE LEVEL OF TAX COMPLIANCE OF MOTOR VEHICLE TAXPAYERS IN PALEMBANG

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Abstract

This study aims to examine the effect of taxpayer awareness and the drive-thru system on the tax compliance of motor vehicle taxpayers in Palembang. The research uses a quantitative descriptive approach with a sample of 400 respondents. Data were analyzed using regression tests to assess both partial and simultaneous effects. The results show that taxpayer awareness and the drive-thru system simultaneously have a significant effect on tax compliance. Partially, both taxpayer awareness and the drive-thru system also significantly influence compliance levels. The coefficient of determination indicates that 40.8% of taxpayer compliance is explained by these two variables, while 59.2% is influenced by other factors beyond this study. These findings highlight the importance of increasing taxpayer awareness and optimizing service systems to improve compliance.

Keywords: *Taxpayer Awareness, Drive-Thru System, Taxpayer Compliance.*

Abstrak

Penelitian ini bertujuan untuk menguji pengaruh kesadaran wajib pajak dan sistem *drive thru* terhadap kepatuhan wajib pajak kendaraan bermotor di Palembang. Penelitian menggunakan pendekatan kuantitatif deskriptif dengan sampel sebanyak 400 responden. Analisis data dilakukan melalui uji regresi untuk menilai pengaruh secara parsial maupun simultan. Hasil penelitian menunjukkan bahwa kesadaran wajib pajak dan sistem *drive thru* secara simultan berpengaruh signifikan terhadap kepatuhan wajib pajak. Secara parsial, kedua variabel tersebut juga berpengaruh signifikan terhadap tingkat kepatuhan. Uji koefisien determinasi menunjukkan bahwa 40,8% kepatuhan wajib pajak dijelaskan oleh kedua variabel, sedangkan 59,2% dipengaruhi oleh faktor lain di luar penelitian ini. Temuan ini menegaskan pentingnya peningkatan kesadaran wajib pajak serta optimalisasi sistem pelayanan untuk mendorong kepatuhan pajak.

Kata kunci : *Kesadaran Wajib Pajak, Sistem Drive Thru, Kepatuhan Wajib Pajak*

Introduction

Currently, institutions in Indonesia are striving for change to make the country grow rapidly, optimizing capabilities based on levies. Levies are the highest revenue reference for the State Budget (APBN). The first source of income for the country is used to fund various expenses for the welfare of the community. Almost all regions also receive income from regional taxes. Therefore, the government needs to continuously explore the potential for revenue in the regions, one of which is through PKB (Prayitna & Witono, 2022).

The motor vehicle tax (PKB) is mandatory for every owner of motor vehicles, starting from private cars, motorcycles, trucks, and buses in Indonesia. The purpose of PKB is designed to generate revenue that will be used for development, maintenance of public facilities, road improvements, bridge constructions, and traffic management. In accordance with Indonesian Law No. 35/2023 regarding regional levies and payments, the revenue obtained from the regional levy obligation does not provide direct profit and is utilized for the needs of the region for the maximum welfare of the community. With this tax, it is hoped to support the region in improving the welfare of the community.

In Indonesia, taxpayer compliance issues are the primary focus because taxpayers can exhibit behaviors such as tax evasion, tax avoidance, and tax neglect, which negatively impact the state through decreased tax revenue (Saputri & Anisa, 2020). The level of taxpayer compliance can measure their ability to provide and submit the necessary data in a timely manner, accurately fill out the required total levies, and make payments on time without the need for law enforcement actions.

Awareness of the responsibility to fulfill tax obligations is a vital component; without sufficient understanding from the public, compliance in the tax payment process will not be effectively achieved. In addition, there are currently various facilities provided by the vehicle registration office to facilitate the payment of transportation levies, one of which is the drive-thru service. The drive-thru service is a system that allows the public to remain in their vehicles without having to enter the office and wait in line. Awareness of the importance of taxes and the drive-thru service is significantly interconnected, as even though various facilities have been provided by the vehicle registration office to the public, compliance with transportation levy payments is not easily achieved, thus

individual understanding among citizens to fulfill their tax obligations remains low (Silfiani, 2021).

The drive-thru samsat service is a system for processing vehicle registration documents (STNK) that utilizes technology, allowing vehicle owners not to have to get out of their vehicles. They simply need to submit their old STNK data at a counter that can be reached from inside the vehicle, then make the payment, and users can immediately receive proof of vehicle tax payment and the STNK extension notice (Isnaini & Karim, 2021).

Table 1: Total Taxpayers of Motor Vehicles R4 Year 2023-2024

Year	Motor vehicle taxpayers	Vehicles that pay taxes	Vehicles that do not pay taxes	Taxpayer compliance percentage
2023	146.729	77.945	68.784	53%
2024	153.000	84.584	68.416	55%
Amount	299.729	162.529	137.200	55%

Data source: BPS & Joint Office of Samsat Palembang Region 1

According to data obtained from BPS and samsat in 2023, 53% of taxpayers have paid their taxes and 47% have not paid their taxes. However, in 2024, there is an increase in the number of taxpayers recorded by BPS and samsat, with 55% of taxpayers having paid their taxes and 45% yet to pay. Thus, from 2023 until the end of 2024, it is recorded that almost 55% of four-wheeled personal vehicles in Palembang have settled their Motor Vehicle Tax, while 45% of other vehicles have not fulfilled their tax obligations.

Considering the existing problems, it is important for the community to comply and fulfill their obligations in paying taxes. Therefore, it is crucial to investigate what components influence tax compliance as explained in the research (Isnani & Karim, 2021), which shows that taxpayers' understanding and tax penalties have a positive impact on taxpayer compliance in Gowa Regency. Research by Kinanti et al. (2024) indicates that the implementation of the drive-thru Samsat is not significant for tax compliance in the city of Palembang, whereas the mobile Samsat has a substantial impact. When both are combined, a significant effect is obtained on the increase of motor vehicle tax compliance in the city of Palembang.

Based on the existing problems and previous research gaps, this study aims to analyze “The Influence Of Taxpayer Awareness and Drive-Thru System on the Compliance Level of Motor Vehicle Taxpayers in Palembang”. The results of this study are expected to provide both theoretical and practical benefits. Theoretically, the study contributes to the development of literature in taxation, especially regarding behavioral and service-related factors that affect taxpayer compliance. Practically, the findings are expected to serve as input for the regional government and Samsat offices in optimizing service innovation and designing strategies to increase public awareness and compliance in paying vehicle taxes.

Research Methods

This study employs a quantitative approach aimed at testing hypotheses through measurement and statistical analysis of the studied variables. The data used are primary data collected through questionnaires distributed to four-wheeled motor vehicle taxpayers at the Samsat Office in Palembang. The population in this study consists of 295,162 four-wheeled motor vehicle taxpayers for the 2023–2024 period. The sample size was determined using the Slovin formula with an error tolerance of 5%, resulting in 400 respondents. The sampling technique applied was accidental sampling, in which respondents were selected spontaneously based on availability when encountered at the research site (Sugiyono, 2024:133). Although this method may not fully represent the entire population, it was considered appropriate due to time and resource limitations and is commonly applied in social research with large populations.

Results And Discussion

This research conducts a series of tests to examine the effect of independent variables (taxpayer awareness and drive-thru system) on the dependent variable (taxpayer compliance), namely: descriptive statistical tests, classical assumption tests, linear regression analysis, and hypothesis testing.

Descriptive Statistical Test

The descriptive statistical analysis in this study aims to provide an overview of the variables present in the research. Below are the results of the descriptive statistical tests that can be observed in the table below :

Table 2: Results of Descriptive Statistical Test

	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Awareness	400	22	30	27.21	2.413
Drive Thru System	400	18	30	26.04	2.951
Taxpayer Compliance	400	23	30	27.51	2.368
Valid N (listwise)	400				

Source: Results of Primary Data Processing (2025)

Based on the results of the data analysis displayed in table 2 above, it can be explained that the number of samples tested is 400 data points, so the information provided is complete and appropriate. The taxpayer awareness variable shows a minimum value of 22 and a maximum value of 30. The average (mean) value obtained is 27.21, with a standard deviation of 2.413. The Drive-thru system shows a minimum value of 18 and a maximum value of 30. The average (mean) is 26.04, with a standard deviation of 2.951.

Classical Assumption

Test Normality Test

Normality test is used to test whether in the regression model the disturbance variable or residual has a normal distribution. The normality test uses the Kolmogorov-Smirnov method. The normality test can be said to have a normal distribution if the significance value is greater than 0.05.

**Tabel 3 : Hasil Uji Normalitas
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		400
Normal	Mean	.0000000
Parameters ^{a,b}	Std. Deviation	1.82168290
Most Extreme	Absolute	.086
Differences	Positive	.053
	Negative	-.086
Test Statistic		.086

Asymp. Sig. (2-tailed) .068^c

- a. Test distribution is Normal
- b. Calculated from data.
- c. Lilliefors Significance Correction

Source: *Results of Primary Data Processing (2025)*

The results of the normality test using the Kolmogorov-Smirnov method indicate that the residual values are normally distributed. This is because the Asymp. Sig (2-tailed) value of 0.068 is greater than the probability value of 0,05.

Heteroscedasticity Test

This heteroscedasticity test is used to see whether there is a variance inequality of the residuals from one observer to another in the regression model. The criteria for testing heteroscedasticity are as follows: if the probability value $> 5\%$ (0.05), it is said that no symptoms of heteroscedasticity occur; if the probability value $< 5\%$ (0.05), it is said that symptoms of heteroscedasticity occur.

Table 4: Results of the Heteroscedasticity Test Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.655	1.279		3.638	.000
Taxpayer Awareness	-.065	.041	-.177	-1.592	.115
Drive Thru System	-.055	.050	-.122	-1.099	.275

- a. Dependent Variable : ABS_RES

Source: *Results of Primary Data Processing (2025)*

The results of the heteroscedasticity test show that the significance value of taxpayer awareness is $0.115 > 0.05$, indicating that heteroscedasticity does not occur. The drive-thru system variable is $0.275 > 0.05$, so heteroscedasticity does not occur. It can be concluded that the independent variables consisting of tax payment awareness and the drive-thru system do not cause heteroscedasticity in the dependent variable in the regression model.

Multicollinearity Test

To check for multicollinearity, we can examine the Tolerance value and the Variance Inflation Factor (VIF). If the Tolerance value > 0.10 and the VIF < 10, then there is no multicollinearity in the tested data.

Table 5: Results of Multicollinearity Test Coefficients

Model	Collinearity statistics	
	Tolerance	VIF
1 (Constant)		
Taxpayer Awareness	.593	1.688
Drive Thru System	.761	1.314

a. Dependent Variable : Taxpayer Compliance

The multicollinearity test shows that the taxpayer awareness variable has a tolerance value of 0.593 from 0.10 and a VIF value of 1.688 from 10, indicating that there is no multicollinearity. The drive-thru system variable has a tolerance value of 0.761 which is greater than 0.10 and a VIF of 1.314 which is also greater than 10, so it can be concluded that no multicollinearity occurs.

Simple Linear Regression Analysis of Taxpayer Awareness

Simple linear regression analysis is used to determine the extent of the influence of independent variables on the dependent variable.

Table 6: Results of Simple Linear Regression Analysis on Taxpayer Awareness Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	11.074	2.133		5.191	.000
Taxpayer Awareness	.604	.078	.616	7.735	.000

a. Dependent Variable : Taxpayer Compliance

Source: Results of Primary Data Processing (2025)

Based on the results of the simple linear regression analysis of taxpayer awareness variables above, the equation is obtained:

$$Y = a+bX \quad Y = 11.074 + 0.604X$$

This indicates that when taxpayer awareness is zero, taxpayer compliance is at a positive value of 11.074. The regression coefficient of 0.604 indicates that every 1% increase in taxpayer awareness will increase taxpayer compliance by 0.604%, and vice versa. The negative sign indicates a negative relationship between taxpayer awareness and taxpayer compliance. The following table shows the results of the simple linear regression analysis of the drive-thru system variable:

Table 7: Results of Simple Linear Regression Analysis of the Drive-Thru System Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	18.296	1.907		9.596	.000
Drive Thru System	.354	.073	.441	4.864	.000

a. Dependent Variable : Taxpayer Compliance

Source: Results of Primary Data Processing (2025)

Based on the results of the simple linear regression analysis of taxpayer awareness variables above, the equation is obtained:

$$Y = a + bX$$

$$Y = 18.296 + 0.354X$$

which indicates that when taxpayer awareness is zero, taxpayer compliance is at a positive value of 18.296. The regression coefficient of 0.354 indicates that every 1% increase in taxpayer awareness will increase taxpayer compliance by 0.354%, and vice versa. The negative sign indicates a negative relationship between taxpayer awareness and taxpayer compliance.

Multiple Linear Regression

Multiple regression analysis is used to see if there is a causal relationship between two variables to investigate the extent of the influence of the independent variable.

Table 8: Results of Multiple Linear Regression Analysis Test

Model	Coefficients		t	Sig.	
	Unstandardized Coefficients				Standardized Coefficients
	B	Std. Error			Beta
1 (Constant)	9.475	2.218	4.271	.000	
Taxpayer Awareness	.515	.087	.524	5.916	.000
Drive Thru System	.155	.071	.193	2.178	.032

a. Dependent Variable : Taxpayer Compliance

Source: Results of Primary Data Processing (2025)

Based on the results of multiple linear regression analysis, the following equation is obtained: $Y = a + b_1X_1 + b_2X_2$

$$Y = 9.475 + 0.515X_1 + 0.155X_2$$

The constant (a) of 9.475 indicates that if the independent variables (taxpayer awareness and drive-thru system) are assumed to be zero, the dependent variable (taxpayer compliance) would have a value of 9.475. 2. The taxpayer awareness variable has a regression coefficient of 0.515. The significance value is $0.000 < 0.05$, and it can be concluded that taxpayer awareness has a positive effect on taxpayer compliance. 3. The drive-thru system variable has a regression coefficient of 0.155. The significance value is $0.032 < 0.05$, and it can be concluded that taxpayer awareness has a positive effect on taxpayer compliance..

Hypothesis Testing

Adjusted R² Test

The coefficient of determination (R²) is used to measure how well independent variables explain the variation in the dependent variable.

Table 9: Results of the Determination Coefficient Test R²

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.639 ^a	.408	.396	1.840

a. Predictors: (Constants), Taxpayer Compliance, Drive Thru System, Taxpayer Awareness

b. Dependent Variable: Taxpayer Compliance.

Source: Results of Primary Data Processing (2025)

Based on the calculation, the coefficient of determination shows that the value of the coefficient of determination (R Square) is 0.408. This indicates that taxpayer awareness and the drive-thru system jointly influence taxpayer compliance by 40.8%, while the remaining 59.2% is due to additional factors outside the scope of this study.

T test

The t-test is used to see the significant value; if the significant value is less than 0.05, it means the independent variable has a significant effect on the dependent variable, thus the hypothesis is accepted. Conversely, if the significant value is greater than 0.05, then the independent variable does not have a significant effect on the dependent variable, so the hypothesis is rejected.

**Table 10: Results of the t-test
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	9.475	2.218		4.271	.000
Taxpayer Awareness	.515	.087	.524	5.916	.000
Drive Thru System	.155	.071	.193	2.178	.032

Based on the table above, the results of the t-test are as follows:

1. The result of the effect of taxpayer awareness on taxpayer compliance shows a calculated t value of 5.916, which is greater than the t table value of 1.985, with a significance of 0.000. The significance value is less than 0.05, indicating that taxpayer awareness has a partial effect on taxpayer compliance, thus confirming that hypothesis 1 is accepted.
2. The result of the effect of the drive-thru system on taxpayer compliance shows a calculated t value of 2.178, which is greater than the t table value of 1.985, with a significance of 0.032. The significance value is less than 0.05, indicating that the drive-thru system has a partial effect on taxpayer compliance, thus confirming that hypothesis 2 is accepted.

Test F

The F test is used to see if the independent variable has an effect on the dependent variable. The testing is carried out with a significance level of 0.05 or 5%.

Table 11: F Test Results ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	401.984	4	100.496	62.397	.000 ^b
Residual	153.006	95	1.611		
Total	554.990	99			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Drive-Thru System, Taxpayer Awareness

Source: Results of Primary Data Processing (2025)

Based on the data results in table 11 for the hypothesis test, the calculated F value is $62.397 >$ from the table F of 3.09. In addition, the significance value of 0.000 is less than 0.05. Therefore, it can be concluded that taxpayer awareness and the drive-thru system together have a significant effect on taxpayer compliance.

The Influence of Taxpayer Awareness on Taxpayer Compliance

In this study, a t value of 5.916 was obtained for taxpayer awareness, which is greater than the t table value of 1.985 with a significance of 0.000. The significance value is less than 0.05, indicating that taxpayer awareness has a partial effect on taxpayer compliance. This finding is consistent with Romadhon & Murwanto (2024), who explain that taxpayer awareness positively contributes to developing compliance among vehicle taxpayers. However, this result contradicts Yudha et al. (2023), who reported that taxpayer awareness does not have a significant influence on motor vehicle tax compliance. This discrepancy suggests that while awareness can strengthen compliance, in some contexts or regions, other factors such as enforcement and service quality may play a more dominant role.

The Influence of the Drive Thru System on Taxpayer Compliance

In this study, the t-value for the drive-thru system is $2.178 >$ from the t-table value of 1.985 with a significance value of 0.032. Since this significance value is smaller than

0.05, it can be concluded that the drive-thru system has a partial effect on taxpayer compliance. This aligns with Prayitna & Witono (2023), who found that the quality of drive-thru Samsat services significantly improves taxpayer compliance in paying vehicle taxes. Conversely, Hendrianto et al. (2024) reported that the drive-thru Samsat service does not have a significant effect on compliance with vehicle tax obligations. These contrasting findings highlight that the effectiveness of the drive-thru system may depend on how well the service is implemented and whether taxpayers perceive it as efficient and accessible.

The Influence of Taxpayer Awareness and Drive-Thru System on Taxpayer Compliance

Based on the results of this data processing, it appears that the calculated F value is 62.397, which is greater than the table F value of 3.09. In addition, the significance value of 0.000 is less than 0.05. However, similar to the partial effects, the simultaneous influence may vary across different studies. Hendrianto et al. (2024), for example, found that taxpayer awareness and the drive-thru system together did not significantly affect compliance. This shows that regional differences, taxpayer characteristics, and service implementation quality can lead to different outcomes, suggesting that policymakers must adapt strategies according to local conditions.

Conclusion

Based on this study, the findings of this research are to show the influence of taxpayer awareness and the drive-thru system on taxpayer compliance at the SAMSAT Joint Office Palembang 1.

Based on the findings and discussions conducted, the following conclusions can be drawn: First, taxpayer awareness has a positive and significant impact on the compliance of motor vehicle taxpayers in the city of Palembang. In this case, the higher the awareness within the taxpayer, the higher the level of taxpayer compliance.

Second, the SAMSAT drive-thru system has a positive and significant impact on taxpayer compliance in the city of Palembang. In this case, the SAMSAT drive-thru system is highly favored by all taxpayers because it saves time and eliminates the need to

queue. This can increase taxpayer compliance in the city of Palembang. Third, taxpayer awareness and the SAMSAT drive-thru system have a good and significant impact on.

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