ABSTRACT

This study aims to determine the effect of tax service quality, tax knowledge, and income level on motor vehicle taxpayer compliance. This research was conducted at the Tangerang City Samsat (Office of Taxpayers in Indonesia). This study employed a quantitative survey approach by distributing questionnaires to 102 respondents using an incidental sampling technique. Data were processed using SPSS through validity and reliability tests, descriptive analysis, classical assumption tests, and multiple linear regression analysis.

Research on motor vehicle taxpayer compliance with independent variables of tax service quality, tax knowledge, and income level in Tangerang City is still limited, therefore this study was conducted to fill this gap. The results indicate that partially, tax knowledge and income level have a positive and significant effect on taxpayer compliance, while tax service quality has no effect on taxpayer compliance. Meanwhile, simultaneously, tax service quality, tax knowledge, and income level influence motor vehicle taxpayer compliance at the Tangerang City Samsat.

The result of this study are expected to provide input for the Tangerang City Samsat in formulating strategies to improve taxpayer compliance and also serve as a reference for further research.

Keywords: income level, motor vehicle taxpayer compliance, quality of tax service, tax knowledge.