

ABSTRACT

Motor vehicle tax is one of the main sources of regional revenue that contributes to local development and plays a vital role in supporting infrastructure development in Subang Regency. However, the increasing number of registered motor vehicles is not always accompanied by an optimal increase in public compliance in fulfilling their tax obligations. This is due to the low level of public knowledge regarding tax obligations, lack of socialization about motor vehicle tax, low awareness, and the suboptimal implementation of the motor vehicle tax whitening program.

This study aims to analyze the influence of taxpayers knowledge, motor vehicle tax socialization, taxpayer awareness, and the motor vehicle tax whitening program on motor vehicle taxpayer compliance at the Samsat Office of Subang Regency in 2024.

This research use a quantitative approach and a descriptive method through questionnaire distribution. The population in this study consist of motor vehicle taxpayers registered at the Samsat Office of Subang Regency. The sampling technique used is incidental sampling, involving 104 respondents. Data analysis includes validity testing, reliability testing, multiple linear regression, t-test, and F-test to measure the influence of independent variables on the dependent variable, both partially and simultaneously.

The hypothesis testing results show that simultaneously, tax payers knowledge, motor vehicle tax socialization, taxpayer awareness, and the motor vehicle tax whitening program significantly influence motor vehicle taxpayer compliance in the case study at the Samsat Office of Subang Regency in 2024. Partially, tax payers knowledge has a very significant and positive effort on taxpayer compliance. However, partially, motor vehicle tax socialization, taxpayer awareness, and the motor vehicle tax whitening program do not have a significant effect on taxpayer compliance at the Samsat Office of Subang Regency in 2024.

Keywords: *Motor vehicle taxpayer compliance, motor vehicle tax socialization, motor vehicle tax whitening rogram, taxpayer awareness, taxpayer knowledge.*