The Effect of Education, Sanctions, and Incentives on Compliance of Motor Vehicle Taxpayers With E-Samsat Service Quality as a Moderating Variable in Jember Regency

Leony Putri Hernawati[1], Muhaimin Dimyati[2], Muhammad Rijalus Sholihin[3]

Institut Teknologi Dan Sains Mandala, Jember, Indonesia[1,2,3]

ABSTRACT

This study aims to analyze the factors that influence taxpayer compliance in paying motor vehicle tax using E-Samsat services for taxpayers at Samsat Soebandi and Samsat Teratai, Jember Regency. The data collection method in this study is primary data by distributing questionnaires. The population of this study is taxpayers who have four-wheeled vehicles with white license plates and pay taxes at Samsat Teratai and Samsat Soebandi, Jember Regency. The sample collection technique in this study used the Accidental Sampling Technique. The data analysis method used is the Statistical Package For The Social Science (SPSS). The results of the study indicate that tax education and tax sanctions have an effect on taxpayer compliance and can strengthen or weaken the quality of E-Samsat services. While tax incentives do not affect taxpayer compliance for motor vehicles.

Keywords: *Taxation, Taxpayer Compliance, E-SAMSAT Service Quality*

1. INTRODUCTION

Motor vehicle tax is one of the largest sources of revenue for the state to finance public expenditures in the administration of government. The success of a country's development can be determined by the resources obtained through taxes. To optimize motor vehicle tax revenue, the government seeks to improve services to taxpayers with E samsat. Khan, , Krishnan, S., & Dhir, (2021). Education about the importance of taxes and their impact on regional development is one aspect that needs attention. Without a good understanding, taxpayers tend to ignore their obligations. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed / obeyed / obeyed or in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Mardiasmo, 2013: 59).

Tax sanctions have an important role because Indonesia implements a self-assessment system in taxation, where taxpayers independently calculate, deposit, and report their taxes. To ensure this system runs effectively, a mechanism is needed that can encourage taxpayer order in fulfilling their tax obligations. In addition, tax sanctions are also one of the factors that affect the level of taxpayer compliance.

Taxpayer perception of tax sanctions is an important factor in determining taxpayer compliance in paying their taxes. Tax sanctions provide lessons for tax violators so as not to underestimate tax regulations. Police officers are not firm to take direct action against taxpayers who do not pay their annual motor vehicle tax. Many taxpayers pay four years at a time or not at all. Because it is not accompanied by tax sanctions, it causes people to underestimate their obligations (Susilawati, 2013).

The application of sanctions for violators and incentives for those who comply is also an important strategy to improve compliance. Incentives are defined as an additional income, either in the form of money or goods given to someone to improve performance or morale.

Related to this, Cambridge Dictionary defines incentive as something that encourages or arouses someone to do something. Meanwhile, according to the Merriam Webster website, incentives are defined as anything that encourages or tends to increase a person's determination or action.

Tax incentives are financial benefits provided by the government in certain activities, such as making donations for worthy causes (Dewi 2020). One form of incentive provided by the government is motor vehicle tax by providing a reduction or elimination of delays in paying motor vehicle tax (Mindan & Arduini 2022). Therefore, with the tax incentive policy helping to ease the tax burden, it is also expected to be able to attract taxpayers in carrying out tax obligations.

Compliant taxpayers will view tax compliance as part of social norms. Efforts to increase and maintain the level of tax compliance are the main concern of policymakers, both in developed and developing countries (Razak, 2013). Lack of understanding of taxation causes low public awareness in fulfilling the obligation to pay taxes (Ilhamsyah, 2016). Taxpayer compliance is an important element in the taxation system, especially for motor vehicle taxes which are the main source of local revenue. In Indonesia, this level of compliance is still relatively low and can have a negative impact on tax revenue and regional development. When making payments for motor vehicle taxes, the public will usually pay through the nearest One-Stop Single Administration System (SAMSAT) Office.

2. METHODS

This research is quantitative in nature. Sugiyono (2019) research methodology that involves collecting quantitative data in numerical form is called quantitative research. The data collection method in this study is primary data by distributing questionnaires. The population of this study is taxpayers who own four-wheeled vehicles with white license plates and pay taxes at Samsat Teratai and Samsat Soebandi Jember Regency. The sample collection technique in this study used the Accidental Sampling Technique. The number of samples used amounted to 100 respondents. The data analysis method used is data quality analysis, classical assumption analysis, multiple regression analysis, moderation regression analysis (mra), and hypothesis analysis. using the IBM SPSS 25 statistical application.

3. RESULTS AND DISCUSSION
Uji Validitas

The validity test is used to measure the validity or not of the feasibility of a questionnaire statement, testing whether the questionnaire is valid or not used. The basis of measurement is by calculating and comparing r-count with r-table where the number of respondents is 100 with a 5% level. So that the r-table value is 0.1946. Based on this, if r-count> r-table, the statement is declared valid.

Table 1: Validity Analysis Results

Variabel	Pernyataan	r-hitung	r-table 0,05	Ket
Edukasi Pajak (X1)	X1.1	0,662	0.1946	Valid
	X2.2	0,913	0.1946	Valid
	X3.3	0,708	0.1946	Valid
	X4.4	0,923	0.1946	Valid
Sanksi Pajak (X2)	X2.1	0,905	0.1946	Valid
	X2.2	0,902	0.1946	Valid
	X.2.3	0,951	0.1946	Valid
	X2.4	0,883	0.1946	Valid
Insentif Pajak (X3)	X3.1	0,883	0.1946	Valid
	X3.2	0,490	0.1946	Valid

	X3.3	0,871	0.1946	Valid
	X3.4	0,515	0.1946	Valid
Kepatuhan Wajib Pajak Kendaran (Y1)	Y1	0,877	0.1946	Valid
	Y1	0,888	0.1946	Valid
	Y1	0,746	0.1946	Valid
	Y1	0,834	0.1946	Valid
Kualitas Pelayanan E-SAMSAT (M)	Z1	0,839	0.1946	Valid
	Z2	0,921	0.1946	Valid
	Z3	0,955	0.1946	Valid
	Z4	0,824	0.1946	Valid

Source: spss output data processed by researchers 2025

Based on table 1, it shows that each statement in the questionnaire can be declared valid for use and is evidenced by the r-count value greater than the r-table.

Uji Reliabilitas

The data reliability test is carried out after conducting a validity test. This test is conducted to determine whether a questionnaire can be said to be reliable or reliable if the respondent's answer is stable over time. If the Cronbach Alpha value is> 0.6, the questionnaire is declared reliable or sufficient (sufficient reliability).

Table 2. Reliability Analysis Results

Variabel	Cronbach's Alpha	Standard Alpha	Ket
Edukasi Pajak (X1)	0,825	0,600	Reliabel
Sanksi Pajak (X2)	0,930	0,600	Reliabel
Insentif Pajak (X3)	0,670	0,600	Reliabel
Kepatuhan Wajib pajak (Y)	0,850	0,600	Reliabel
Kualitas Pelayanan E-SAMSAT (Z)	0,899	0,600	Reliabel

Source: spss output data processed by researchers 2025

Based on Table 2, it shows that the Cronbach Alpha value is greater than the standard alpha so it can be concluded that the questionnaire can be declared reliable or reliable to use.

Uji Normality Analysis

Tabel 3 Normality Analysis Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.77676824
Most Extreme Differences	Absolute	.083
	Positive	.083
	Negative	-.058
Test Statistic		.083
Asymp. Sig. (2-tailed)		.088[c]

Source: spss output data processed by researchers 2025

Multikolinierity Analysis

Table 4 Multikolinierity Analysis

Coefficients[a]

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Edukasi Pajak	.949	1.054
Sanksi Pajak	.989	1.011
Insentif Pajak	.940	1.064

Source: spss output data processed by researchers 2025

From the multicollinearity test calculation data in the table above, it can be seen that the tax education variable has a tolerance value of 0.949, the tax sanction variable has a tolerance of 0.989, the tax incentive variable has a tolerance value of 0.940, which means that there are no independent variables that have a tolerance value less than 0.10. Then for the VIF calculation results, it shows that the independent variable, namely tax education, has a VIF value of 1.054, tax sanctions have a VIF value of 1.011, tax incentives have a VIF value of 1.064, which means that none of the independent variables has a VIF value of more than 10. So it can be concluded that the proposed regression model equation is free from multicollinearity.
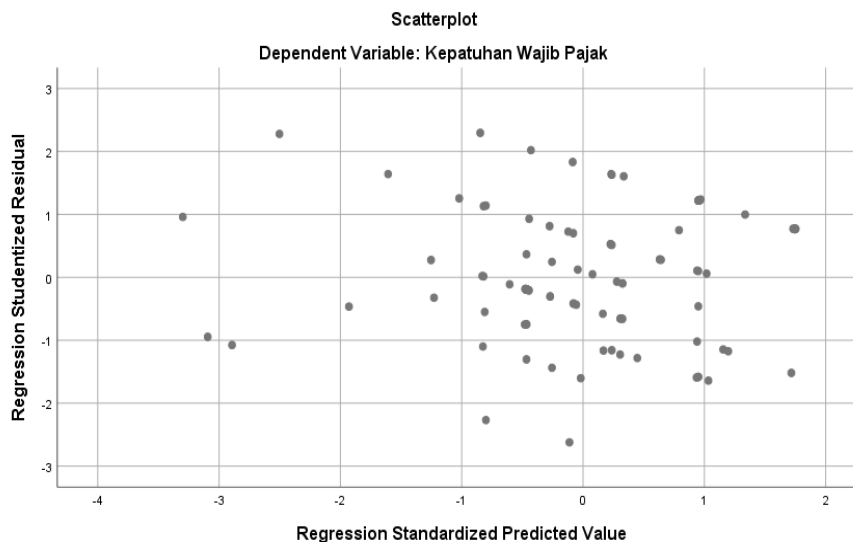
Heteroscedasticity Analysis

Figure 1 Heteroscedasticity Analysis Results
Source: spss output data processed by researchers 2025

The picture above forms a clear pattern and the points from the calculation of regression analysis spread above and below zero on the Y axis, and it can be concluded that there is no heteroscedasticity in the model.

Multiple Linear Regression Analysis

Table 5 Multiple Liniar Regression Results

	Coefficients[a]		
	Unstandardized Coefficients		Standardized Coefficients
Model	B	Std. Error	Beta
(Constant)	5.389	1.776	
Edukasi Pajak	.204	.095	.194
Sanksi Pajak	.370	.070	.465
Insentif Pajak	.005	.092	.005
a. Dependent Variable: Kepatuhan Wajib Pajak			

Source: spss output data processed by researchers 2025

Based on Table 5, the multiple linear regression equation with a standard error of 0.05 is obtained as follows:

$$Y = 5.389 + 0.204X_1 + 0.370X_2 + 0.005X_3$$

To interpret the results of the analysis, it can be explained as follows:

a. The constant value (a) shows a value of 5.389 and is positive, explaining the situation when the independent variables of tax education, tax sanctions, and tax incentives are constant, the value of Taxpayer Compliance is 5.389.

b. The regression coefficient value of Tax Education is 0.204 and has a positive value which indicates that every increase in Tax Education by 1 unit, the dependent variable, namely Taxpayer Compliance, will also increase by 0.204.

c. The regression coefficient value of Tax Sanctions is 0.370 and has a positive value, which means that if the Tax Sanctions variable increases by 1 unit, the dependent variable, namely Taxpayer Compliance, will also increase by 0.370.

d. The regression coefficient value of Tax Incentives is 0.005 and has a positive value, which means that if the Tax Incentives variable increases by 1 unit, the dependent variable, namely Taxpayer Compliance, will also increase by 0.005.

Moderate Regression Analysis

Table 6 Moderate Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	6.304	11.345	
	Edukasi Pajak	-.875	.585	-.832
	Sanksi Pajak	1.079	.562	1.357
	Insentif Pajak	.392	.537	.386
	Kualitas Pelayanan	-.075	.796	-.081
	Edukasi Pajak * Kulitas Pelayanan	.078	.042	1.407
	Sanksi Pajak * Kualitas Pelayanan	-.048	.038	-1.134
	Insentif Pajak * Kualitas Pelayanan	-.030	.039	-.602

Source: spss output data processed by researchers 2025

Based on the table above, it can be seen:

a. The constant value (a) of 6.304 proves that if the variables of Tax Education, Tax Sanctions, Tax Incentives, and Taxpayer Compliance are at a constant value, the E_SAMSAT Service Quality will increase by 6.304.

b. The coefficient value of Tax Education with Service Quality as a moderating variable is 0.067 and has a positive value showing a level of less than 0.05, so b3 is significant. So it can be concluded that the Service Quality variable is a moderating predictor, which means that this variable only acts as an independent variable.

c. The coefficient value of Tax Sanctions and Service Quality as a moderating variable is 0.207 and has a positive value, indicating a significance level of less than 0.05, so b3 is significant. So it can be concluded that the Service Quality variable is a moderating predictor, which means that this variable only acts as an independent variable.

d. The coefficient value of Tax Incentives and Service Quality as a moderating variable of 0.448 is more than 0.05, so b3 is not significant, showing a significance level of less than 0.05 so that b2 is significant. So it can be concluded that the Service Quality variable is a moderating preditor, which means that this variable only acts as an independent variable.

Hypothesis Analysis

Table 7 Hypothesis Analysis Results

Model	t	sig
Edukasi Pajak	2.151	0.034
Sanksi Pajak	5.258	0.000
Insentif Pajak	0.056	0.956
Edukasi Pajak * Kulitas Pelayanan	2.226	0.028
Sanksi Pajak * Kualitas Pelayanan	-1.541	0.127
Insentif Pajak * Kualitas Pelayanan	-0.91	0.365

Source: spss output data processed by researchers 2025

Based on Table 4.11 multiple regression t test results, it can be seen that:

a. Based on the significance value (sig) of the coefficients output, it is known that the significance value of the Tax Education variable is 0.034, which means that the significance value is <0.05, meaning that there is a significant influence between the Tax Education variable on Taxpayer Compliance, so H1 is accepted.

b. The Tax Sanctions variable shows a significance value of 0.000 which means that this significance value is less than <0.05. So it can be concluded that the tax sanctions variable has an effect on taxpayer compliance, meaning that H2 is accepted.

c. The Tax Incentive variable shows a significance value of 0.956, which means that the significance value is> 0.05, meaning that the Tax Incentive variable has no effect on Taxpayer Compliance, so H3 is rejected.

d. Based on the significant value (sig) of the coefficient output, it is known that the significance value of the interaction of the Tax Education variable with Service Quality is 0.028, which means that the significance value is <0.05. So it can be concluded that the Service Quality variable can moderate the relationship between Tax Education and Taxpayer Compliance, meaning that H4 is accepted.

e. The interaction of the Tax Sanctions variable with Service Quality shows a significance value greater than 0.05, namely 0.127. So that the Service Quality variable cannot moderate the relationship between Tax Sanctions and Taxpayer Compliance and H5 is rejected.

f. The significance value of the interaction of the Tax Incentive variable with Service Quality shows a value of 0.365. This significance value is greater than 0.05, which means that the Service Quality variable cannot moderate the relationship between Tax Incentives and Taxpayer Compliance, so H6 is rejected.

Interpretation

a. The Influence of Tax Education on Taxpayer Compliance

The results of this study indicate that the Tax Education variable has a positive relationship and has an effect on Taxpayer Compliance. The hypothesis that there is an effect of tax education on taxpayer compliance is accepted. This means that the higher the understanding of taxation, the higher the level of taxpayer compliance.

Tax education is the process of taxpayers understanding and knowing about tax regulations and procedures and applying to carry out tax activities. (quoted from Bapenda article). The link between Theory of Planned Behavior (TBP) and Taxpayer Compliance theory with tax education variables is very relevant to understanding taxpayer behavior in paying motor vehicle taxes. Through social media campaigns, tax education can form social norms and foster a positive understanding of the importance of motor vehicle taxes which has an impact on increasing the awareness and willingness of taxpayers to pay taxes on time.

The results of this study are in line with the results of Khairunnisa's research (2024) which shows the results of research that tax knowledge has a positive and significant effect on taxpayer compliance but this research is not in line with Purwati's research (2022) which shows that tax education has no effect on motor vehicle taxpayer compliance.

So it can be concluded that the results of this study have a positive impact and have a significant effect on taxpayer compliance. Tax education contributes to taxpayer compliance by fostering a positive attitude, increasing understanding of obligations, and willingness to make timely tax payments. Therefore, tax education is one of the important instruments in the strategy to increase taxpayer compliance in a sustainable manner.

b. The Influence of Tax Sanctions on Taxpayer Compliance.

The results of this study reveal that the Tax Sanction variable has a positive relationship and has a significant effect on Taxpayer Compliance. The hypothesis stating that there is an effect of Tax Sanctions on Taxpayer Compliance is accepted. This means that the existence of Tax Sanctions increases Taxpayer Compliance in paying taxes.

Tax sanctions are regulations imposed by taxpayers that aim to prevent taxpayers from violating tax norms and enforcing the law in order to create a sense of obedience to taxpayers who commit violations, thus affecting the level of taxpayer compliance. The relationship between the Theory of Planned Behavior (TPB) and the theory of vehicle taxpayer compliance activated by the tax sanction variable is very important for understanding taxpayer behavior, especially in compliance because external pressures such as raids increase subjective norms that form social pressure on taxpayers to pay taxes. Through the mechanism of subjective norms and behavioral control felt in the TPB. Although sanctions tend to cause fear, if applied consistently and fairly, sanctions can also strengthen positive perceptions of the tax system, which supports long-term compliance. The results of this study are in line with the research of Widiowati et al. (2023) which shows that Tax Sanctions have a positive effect on Taxpayer Compliance in paying motor vehicle tax. However, this study is not in line with Riska (2024) which shows that tax sanctions do not affect the compliance of motor vehicle taxpayers. It can be concluded that tax sanctions have a positive effect on the compliance of motor vehicle taxpayers. Tax sanctions contribute to the compliance of motor vehicle taxpayers by increasing the deterrent effect, social pressure, on taxpayer compliance. Consistency in the application of tax sanctions is an important factor in encouraging sustainable taxpayer compliance.

c. The Influence of Tax Incentives on Taxpayer Compliance.

The results of this study reveal that the Tax Incentive variable has a positive relationship but does not affect Taxpayer Compliance. The hypothesis of this study states that there is an effect of tax incentives on taxpayer compliance is rejected.

Motor vehicle tax incentives are bonuses or exemptions from fines for late payment of motor vehicle tax so that taxpayers are more compliant in paying motor vehicle tax. This fine exemption activity aims to ease the burden on taxpayers in paying taxes and attract certain agencies to support this program by reducing or exempting taxes. The relationship between the Theory of Planned Behavior (TPB) and the theory of motor vehicle taxpayer compliance with the tax incentive variable is very interesting, because tax incentives can be one strategy to encourage stronger and more sustainable voluntary compliance.

The results of this study are in line with the results of Ariska's research (2024) which revealed that the tax incentive variable has no effect on taxpayer compliance,

but this is not in line with Nidito (2023) which shows that tax incentives are received and have a positive effect on taxpayer compliance.

It is concluded that tax incentives that provide opportunities and relief for taxpayers do not necessarily increase taxpayer compliance in paying motor vehicle taxes. Tax incentives contribute positively to motor vehicle taxpayer compliance and encourage a more positive attitude towards taxpayer compliance.

d. The Influence of Tax Education on Taxpayer Compliance with E-SAMSAT Service Quality as a Moderating Variable.

The results of the moderation test show that the quality of E-SAMSAT services can significantly moderate the effect of tax education on motor vehicle taxpayer compliance. Good service quality plays an important role in strengthening the impact of tax education on compliance behavior. Efficient E-SAMSAT services make it easier for the public to access and pay taxes, so that information from tax education can be more easily applied by taxpayers.

Components of service quality such as system reliability, service certainty, officer responsiveness, and quality of physical facilities are crucial aspects in shaping positive taxpayer experiences. This finding shows that although tax education has a positive effect on compliance, the relationship cannot stand alone and is highly dependent on the quality of supporting services.

Therefore, the synergy between effective tax education and quality public services, especially through digital platforms such as E-SAMSAT, is key to increasing motor vehicle taxpayer compliance in a sustainable manner.

It can be concluded that the quality of E-SAMSAT services plays a significant role in moderating the effect of tax education on motor vehicle taxpayer compliance. Fast, reliable, and easily accessible services through the E-SAMSAT platform facilitate the delivery of tax information more effectively. This makes it easier for taxpayers to understand and apply the results of education in tax payment practices.

e. The Influence of Tax Sanctions on Taxpayer Compliance with the Quality of E-SAMSAT Services as a Moderation Variable.

The results of the moderation test show that the Quality of E-SAMSAT Service cannot moderate the effect of Tax Sanctions on Taxpayer Compliance. This means that although tax sanctions affect taxpayer compliance, the quality of E-SAMSAT service does not strengthen or weaken this effect. Service quality can actually affect Tax Sanctions and Taxpayer Compliance. However, service quality tends to be difficult to accurately measure and moderate these factors. However, service quality also plays an important role in providing service system facilities that facilitate taxpayers in paying vehicle taxes so that taxpayers will be more motivated to comply with tax regulations and can reduce the risk of tax sanctions and increase overall tax revenue.

It can be concluded that the quality of E-SAMSAT service does not moderate the effect of tax sanctions on compliance, good service still supports the creation of overall compliance, especially in the context of ease of access, transparency, and convenience of the tax payment process.

f. The Influence of Tax Incentives on Taxpayer Compliance with E-SAMSAT Service Quality as a Moderating Variable.

The results of this study indicate that E-SAMSAT Service Quality does not act as a moderating variable in the relationship between tax incentives and motor vehicle taxpayer compliance. This means that although tax sanctions have a positive effect on compliance, the quality of service provided through the E-SAMSAT system does not significantly strengthen or weaken this effect.

This study shows that the effectiveness of sanctions as a factor driving compliance is more influenced by taxpayer perceptions of legal consequences, not by the quality of service in the payment process. However, service quality still has an important role indirectly, namely in supporting an efficient and accessible payment system. Good service can create a positive experience for taxpayers, so that they are more motivated to pay taxes on time. Thus, service quality can help reduce the potential for violations or delays, although it does not directly strengthen the relationship between sanctions and compliance.

It can be concluded that E-SAMSAT service quality does not moderate the effect of tax sanctions on compliance, good service but supports the creation of overall compliance, especially in the context of ease of access, transparency, and convenience of the tax payment process.

4. CONCLUSION

Based on the results of the study, it can be concluded that tax education and sanctions have a positive effect on motor vehicle taxpayer compliance in Jember Regency, while tax incentives do not have a significant effect on compliance. In addition, the quality of E-SAMSAT services is proven to be able to strengthen the relationship between tax education and taxpayer compliance, but does not moderate the relationship between tax sanctions and tax incentives on compliance. This finding emphasizes the importance of improving tax education and E-SAMSAT services to encourage the level of taxpayer compliance.

The suggestion from this study is that the government should continue to improve tax education programs for the public in order to strengthen understanding of the importance of paying motor vehicle tax. In addition, strict enforcement of sanctions is needed to maintain the level of taxpayer compliance. The government also needs to continue to develop the quality of E-SAMSAT services to make them more accessible and more responsive, so that it can further encourage taxpayers to fulfill their obligations more obediently.

REFERENCES

Dewi Kusuma Wardani,Rumiyatun (2017). Pengaruh Pengetahuan wajib Pajak, Kesadaran Wajib Pajak, Sanksi Pajak Kendaraan Bermotor, dan Sistem Samsat drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi kasus WP PKB roda empat di Samsat Drive Thru Bantul).

Fania, M, S, Setyo, B, H, Ariana, S , Nila, N, Alfirdaus. (2022). Pengaruh Penggunaan Aplikasi Sakpole dan Pengetahuan Pajak Terhadap Kepatuhan Wajib Pajak (studi kasus wajib pajak kendaraan bermotor kota Semarang).

Ghozali, I .(2018). Aplikasi Analisis Multivarite dengan Progam IBM SPSS 21. Update PLS Regresi Semarang.

Handayani Riki (2018). Pengaruh Intensifikasi Pajak Kendaraan dan Samsat Drve Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Dengan Sosialisasi Sebagai Variabel Moderasi.

Ludvia Yuni Widiowati, Damarsari Ratnasahara Elisabeth (2023). Pengaruh Kesadaran Wajib Pajak, Sosialisasi Perpajakan, Sanksi Pajak, dan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor (Studi Empiris Pada Kantor Samsat Surabaya Utara).

Khairunnisa (2024). Pengaruh Kesadaran Membayar Pajak, Sosialisasi Perpajakan, Pengetahuan Perpajakan, Pendapatan dan Kualitas Pelayanan terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor dengan Sanksi Pajak sebagai Variabel Moderasi.

Sabrina Fitrianti, A M Musyaffi, Marsellisa Nindito (2023). Pengaruh Pemutihan Pajak Kendaraan Bermotor. Sosialisasi Pajak, dan Kualitas Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Jakarta Timur.

Sugiyono. (2019). Metode Penelitian Kuantitatif, Kualitatif, dan R&D. CV. Alfabeta.

Wijiyanti (2022). Pengaruh Kesadaran Wajib Pajak, Kualitas Pelayanan, Sanksi Perpajakan, Pengetahuan Perpajakan, dan Sosialisasi Perpajakan terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor (Studi Kasus di SAMSAT Kabupaten Pati).