

Factors that Influence Motor Vehicle Taxpayer Compliance at SAMSAT Grobogan

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ABSTRACT

This research aims to determine and analyze the factors that influence taxpayer compliance, especially taxpayer awareness, tax knowledge, tax sanctions, and tax authorities services at SAMSAT Grobogan. The sampling technique obtained 384 respondents with specific differences. The method in this research is quantitative, using IBM SPSS Statistics 26. The population of this research is all taxpayers registered at SAMSAT Grobogan. The results of this research show that taxpayer awareness, tax knowledge, tax sanctions and tax authorities services provide empirical evidence of a positive and significant influence on motor vehicle taxpayer compliance.

Keywords: Taxpayer Awareness, Tax Knowledge, Tax Sanctions, Fiscus Services, Taxpayer Compliance