PENGARUH PENGETAHUAN PAJAK, SANKSI ADMINISTRASI DAN SISTEM SAMSAT *DRIVE THRU* TERHADAP KEPATUHAN WAJIB PAJAK KENDARAAN BERMOTOR DI KABUPATEN BULELENG

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ABSTRAK

Metode kuantitatif kausal digunakan dalam penelitian ini untuk menentukan seberapa besar pengaruh pemahaman tentang perpajakan, sanksi administrasi, dan kinerja sistem drive-thru Samsat pada ketaatan wajib pajak di wilayah Kabupaten Buleleng. Metode rumus slovin digunakan untuk menghitung jumlah peserta sampel secara random, dan 100 orang dari total 23.847 orang dipilih untuk menjawab. Informasi awal dikumpulkan melalui penyebaran kuesioner berskala Likert (rentang 1–5). Prosedur regresi linier berganda digunakan dalam program SPSS versi 30.0. Hasil penelitian menunjukkan bahwa pengetahuan tentang pajak, sanksi administrasi, dan penerapan sistem Samsat drive-thru masing-masing berkontribusi pada peningkatan kepatuhan pemilik kendaraan bermotor di lokasi penelitian.

Kata-kata kunci: Pengetahuan Pajak, Sanksi Administrasi, *Drive Thru*, Kepatuhan, Kendaraan Bermotor

THE INFLUENCE OF TAX KNOWLEDGE, ADMINISTRATIVE SANCTIONS, AND SAMSAT DRIVE THRU SYSTEM ON MANDATORY COMPLIANCE WITH MOTOR VEHICLE TAXES IN BULELENG REGENCY

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ABSTRACT

The causal quantitative method was employed in this study to determine the extent to which tax knowledge, administrative sanctions, and the performance of the Samsat drive-thru system influence taxpayer compliance in Buleleng Regency. The slovin formula was applied to determine the sample size through random sampling, resulting in the selection of 100 respondents from a total population of 23,847 individuals. Primary data were collected through the distribution of questionnaires using a Likert scale ranging from 1 to 5. Multiple linear regression analysis was conducted using SPSS version 30.0. The findings indicate that tax knowledge, administrative sanctions, and the implementation of the Samsat drive-thru system each contribute to improving motor vehicle taxpayer compliance in the research area.

Keywords: *Tax Knowledge, Administrative Sanctions, Drive Thru, Compliance, Motor Vehicle*