

ABSTRACT

The Effect of Awareness, Knowledge, Service and Tax Penalty on Vehicle Taxpayer Compliance (Case Study in SAMSAT Serpong)

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This study aims to determine the effect of awareness, knowledge, service and tax penalty on vehicle taxpayer compliance. The population of this study was vehicle taxpayer respondents. The number of samples chosen using purposive sampling amounted to 100 respondents. Hypothesis testing is done using multiple linear regression methods. The results of the study show that partially the awareness variable does not affect taxpayer compliance. But the variable knowledge, service and penalty affect the taxpayer's compliance. Simultaneously, awareness, knowledge, service and tax penalty affect vehicle taxpayer compliance.

Keywords: awareness, knowledge, tax service, tax penalty, vehicle tax compliance.

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