

THE EFFECT OF E-SIGNAL, SERVICE QUALITY, AND TAX SANCTIONS ON THE COMPLIANCE OF MOTOR VEHICLE TAXPAYERS IN BENGKALIS REGENCY

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ABSTRACT

This study aims to analyze the influence of E-Signal, Service Quality, and Tax Sanctions on Motor Vehicle Taxpayer Compliance in Bengkalis Regency. The background of this research is based on the importance of digital technology, public service quality, and law enforcement in increasing taxpayer compliance. The research method used is a quantitative approach with multiple linear regression analysis. Data were obtained through questionnaires distributed to motor vehicle taxpayers, with a total of 100 respondents. The results show that simultaneously, the three variables influence taxpayer compliance. However, partially, only Service Quality and Tax Sanctions have a positive and significant effect, while E-Signal does not have a significant positive effect. This indicates that the presence of digital technology alone is not sufficient to increase compliance without being supported by education, socialization, and ease of access. On the other hand, good service quality and firm sanctions can increase public fiscal awareness and compliance, either voluntarily or through deterrence. The conclusion of this study is that improving taxpayer compliance requires synergy between digital innovation, professional service quality, and consistent enforcement of tax sanctions.

Keywords: E-Signal, Service Quality, Tax Sanctions, Taxpayer Compliance, Motor Vehicles.