

***THE EFFECT OF SIGNAL APPLICATIONS AND TAX
LITERACY ON MOTOR VEHICLE TAX PAYMENT
COMPLIANCE WITH TAX SERVICE DIGITALIZATION AS A
MODERATOR***

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ABSTRACT

This study aims to analyze the influence of the National Digital Samsat Application (SIGNAL) and tax literacy on compliance with Motor Vehicle Tax (PKB) payments with digitalization of tax services as a moderating variable. The study used a quantitative approach with data collected through questionnaires from 228 respondents who are taxpayers who use SIGNAL in Bengkalis Regency. The data analysis technique used is Structural Equation Modeling-Partial Least Squares (SEM-PLS) with the help of WarpPLS software version 7.0. The results show that the SIGNAL Application and tax literacy have a positive and significant effect on taxpayer compliance. This finding indicates that easy access to digital-based tax payment services and understanding of taxation play an important role in increasing compliance. However, digitalization of tax services is unable to moderate the relationship between the use of SIGNAL or tax literacy with tax compliance. This finding confirms that although digital services are available, their effectiveness in strengthening compliance behavior is still limited, so it is necessary to improve the quality of the system and the utilization of digital services by the public.

Keywords: *SIGNAL Application, Tax Literacy, Taxpayer Compliance, Motor Vehicle Tax, Digitalization of Tax Services*