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Knowledge Sanction Income Influencing Jombang Online Drivers Motorcycle Tax Compliance

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A B S T R A C T

This study aims to examine the influence of taxpayer knowledge, tax sanctions, and income on motor vehicle tax compliance among online motorcycle taxi drivers in Jombang Regency. The study was motivated by the need to improve Motor Vehicle Tax compliance, which plays an important role in increasing regional revenue. A quantitative approach with a descriptive-associative design was employed. Data were collected through questionnaires distributed to 90 online motorcycle taxi drivers selected from the Jombang Online Driver Community (KOJ). The collected data were analyzed using SPSS, including validity and reliability tests, classical assumption tests, multiple linear regression test.

The results indicate that all research instruments are valid and reliable and satisfy the classical assumptions. The partial test reveals that taxpayer knowledge and tax sanction has a positive and significant effect on motor vehicle tax compliance. In contrast, income do not have a significant effect individually. However, the simultaneous test shows that taxpayer knowledge, tax sanctions, and income jointly have a significant effect on tax compliance. The model explains 41.9% of the variation in taxpayer compliance, while the remaining 58.1% is influenced by other factors outside the research model.

For the government, this study is expected to provide valuable insights for the Directorate General of Taxes in formulating effective policies to enhance taxpayer compliance, particularly among informal workers such as online motorcycle taxi (*ojek online*) drivers. In addition, the findings may serve as a reference for improving tax education programs and strengthening public awareness campaigns regarding tax obligations.

INTRODUCTION

Taxes are the primary source of government revenue and play a strategic role at the national level by serving as the main source of funding for development across various sectors [1]. Tax revenues are utilized to finance government programs, including education, infrastructure, and public services [2]. Therefore, taxpayer compliance is a strategic factor that determines the government's ability to maximize tax revenue. However, in practice, the level of taxpayer compliance, particularly among micro-sector taxpayers and informal workers, remains relatively low compared to salaried employees, whose tax reporting system is more structured. This condition indicates that improving taxpayer compliance continues to be a major challenge in efforts to enhance tax revenue collection in Indonesia [3].

Along with the growth of the digital economy, various new forms of employment have emerged, one of which is online motorcycle taxi services (*ojek online*), which operate within an application-based economic ecosystem. According to reports published by Detik.com, the number of online motorcycle taxi (*ojek online*) drivers has increased significantly in recent years. This trend is largely attributed to limited employment opportunities for university graduates, leading many to work as online motorcycle taxi drivers while seeking permanent employment. Furthermore, CNN Indonesia reported that, as of May 2025, the number of online motorcycle taxi drivers had reached approximately 7 million and is expected to continue growing. According to [4], many online motorcycle taxi (*ojek online*) drivers own multiple driver accounts and vehicles to maximize their income. As a result, the number of registered motor vehicles continues to increase. As economic actors, online motorcycle taxi (*ojek online*) drivers are expected to understand applicable tax regulations, calculate their income accurately, and fulfill their tax obligations in accordance with prevailing laws and regulations. One of these obligations is the annual payment of the Motor Vehicle Tax. A study by [5] found that Motor Vehicle Tax serves as a significant source of regional government revenue. Therefore, promoting taxpayer compliance is essential to maximizing motor vehicle tax revenue and achieving optimal regional fiscal outcomes. Based on data at the end of 2024, the compliance rate of motor vehicle owners in paying the Motor Vehicle Tax was approximately 54.35% of the total potential registered vehicles nationwide, indicating that motor vehicle tax compliance remains a significant challenge. On the other hand, fluctuations in online motorcycle taxi fares, driven by declining company performance and changing market conditions, have affected drivers' income and financial stability uncertain [6]. Consequently, online motorcycle taxi (*ojek online*) drivers experience income uncertainty. In 2025, reports indicated that proposed adjustments to online motorcycle taxi fares could reduce drivers' earnings, thereby affecting their ability to pay the Motor Vehicle Tax [7].

The number of workers in the application-based transportation sector, particularly online motorcycle taxi (*ojek online*) drivers, has continued to increase over the years. If this growing workforce lacks adequate understanding of tax obligations, the government's potential tax revenue from this sector cannot be fully optimized [8]. The Theory of Planned Behavior (TPB) explains that individual behavior is influenced by behavioral intention, which is determined by three factors: attitude toward the behavior, subjective norm, and perceived behavioral control [9]. In the context of taxation, TPB explains that taxpayer compliance can be influenced by individuals' attitudes toward tax obligations, social influences, and their perceived ability to fulfill tax obligations [10]. Various empirical studies have shown that taxpayer compliance is influenced by several factors, including service quality, taxpayer awareness, tax knowledge, income, and tax sanctions and this study focuses on tax knowledge, tax sanctions, and taxpayer income as main factors that may influence taxpayer compliance in fulfilling their tax obligations [11].

Furthermore, an important research gap exists regarding taxpayer compliance within the digital economy, particularly among online motorcycle taxi drivers, whose income characteristics differ from those of conventional business operators. Therefore, it is important to investigate the factors influencing taxpayer compliance among online motorcycle taxi drivers, specifically by examining how tax knowledge, tax sanctions, and income affect their willingness to fulfill their tax obligations. A study conducted in Bekasi Regency found that tax knowledge has a significant positive effect on taxpayer compliance behavior [12]. This finding is consistent with the study by [13], which reported that greater tax knowledge positively influences taxpayer compliance. Similarly, [14] found that tax knowledge has a positive effect on individual taxpayer compliance. Based on the findings of these three studies, the first hypothesis, which states that tax knowledge has a positive effect on taxpayer compliance, is supported. Previous research has shown that tax sanctions have a positive and significant effect on taxpayer compliance, as taxpayers are more likely to comply in order to avoid fines and administrative penalties [15]. Therefore, the second hypothesis proposes that tax sanctions have a positive effect on taxpayer compliance. Furthermore, a study conducted in Palembang found that income has a positive effect on taxpayer compliance [7]. Similarly, research conducted in Palu reported that income positively influences the tax compliance of online drivers [16]. Based on the findings of these two studies, the third hypothesis is formulated as follows: taxpayer income has a positive effect on taxpayer compliance.

METHODS

This study employed a quantitative approach using descriptive and associative research methods. This approach is grounded in the philosophy of positivism and is used to systematically examine a defined population or sample. The sampling process was conducted using a random sampling technique, while data were collected through structured research instruments and analyzed using statistical methods. Accordingly, the quantitative approach focuses on examining objective and measurable relationships among variables [17]. This approach was selected based on the objective of examining the effects of several independent variables on a dependent variable. The independent variables in this study based [11] are taxpayer knowledge (X_1), tax sanctions (X_2), and taxpayer income (X_3), while the dependent variable is taxpayer compliance (Y). This approach is expected to provide a clear empirical understanding of the relationships and effects among the variables under investigation.

Descriptive associative research aims to determine causal relationships or cause-and-effect associations between two or more variables while describing specific phenomena or conditions. This study employs numerical and statistical data to describe the observed phenomena, variables, and population, as well as to examine the relationships and causal effects among the research variables. Data were collected using a survey method, with a structured questionnaire serving as the primary research instrument. The questionnaire consisted of a series of written questions and statements specifically designed to obtain information from respondents, who completed the instrument based on the provided instructions [18].

Population

According to [17], a population refers to a generalized area consisting of research objects or subjects that possess specific characteristics and qualities determined by the researcher as the basis for drawing conclusions. A population is not limited to the number of individuals but encompasses all elements that share common characteristics relevant to the focus of the study. The population of this study consists of all online motorcycle taxi (*ojek online*) drivers in Jombang Regency who are members of the Jombang Online Motorcycle Taxi Community (*Komunitas Ojol Jombang/KOJ*). This community is officially represented by appointed representatives from the online transportation companies Grab and Gojek and serves as a platform for online motorcycle taxi drivers to communicate and express their concerns. As of 2026, the KOJ community consisted of approximately 700 registered online motorcycle taxi drivers, who constitute the study population.

Sample

According to [17], a sample is a subset of a population that represents its characteristics and attributes. Therefore, sample selection should be conducted using an appropriate sampling technique to ensure that the collected data accurately represent the target population. In addition, careful consideration of the sample size and selection criteria is essential to produce reliable findings and conclusions that are consistent with the objectives of the study. The sample size for this study was determined using the Slovin formula. With a population of 700 online motorcycle taxi (ojek online) drivers, the calculation resulted in a required sample size of 90 respondents. Therefore, a total of 90 respondents were selected to represent the study population.

$$n = \frac{N}{1 + N(e)^2}$$

Figure 1. Slovin Formula

Where:
n = sample size
N = population size
e = margin of error, set at 10% (0.10) in this study.
The sample size was calculated using the Slovin formula as follows:
$n = N : 1 + N (e)^2 = n = 700 : 1 + 700 (10\%)^2 = n = 700 : 1 + 7 = n = 700 : 8 = n = 87,5$
The calculated sample size was 87.5, which was rounded up to 90 respondents. Therefore, the final sample used in this study consisted of 90 respondents.

Data Collection Technique

The data for this study were collected using a structured questionnaire administered specifically to online motorcycle taxi (ojek online) drivers who are members of the Jombang Online Motorcycle Taxi Community (*Komunitas Ojol Jombang, KOJ*). [19] A questionnaire is a set of pre-designed questions developed to collect data from respondents regarding the variables under investigation. It is one of the most efficient data collection methods, particularly when the study involves a relatively large number of respondents. The questionnaire was distributed through digital media to facilitate efficient dissemination and completion by the respondents. This method was selected because it enables broader respondent coverage, improves data collection efficiency, and allows data to be gathered within a relatively short period. The questionnaire was used to obtain primary data, which were collected directly from the research participants through their self-reported responses. Consequently, the information obtained was expected to accurately reflect the respondents' perceptions and actual conditions. Furthermore, the use of a structured questionnaire allowed the data to be collected systematically and quantitatively, enabling subsequent analysis using the Statistical Package for the Social Sciences (SPSS) software to generate findings that support the study's conclusions.

RESULTS AND DISCUSSION

Result

Instrument Test

1. Validity Test

Table 1. Validity Test

Variable	R-Count	R-Table	Information
X1.1	0.475	0.207	Valid
X1.2	0.577	0.207	Valid
X1.3	0.900	0.207	Valid
X1.4	0.349	0.207	Valid
X1.5	0.904	0.207	Valid
X2.1	0.372	0.207	Valid
X2.2	0.324	0.207	Valid
X2.3	0.906	0.207	Valid
X2.4	0.904	0.207	Valid
X3.1	0.881	0.207	Valid
X3.2	0.442	0.207	Valid
X3.3	0.380	0.207	Valid
X3.4	0.411	0.207	Valid

	Y1	0.850	0.207	Valid
	Y2	0.215	0.207	Valid
	Y3	0.372	0.207	Valid

The validity test was conducted to determine whether the questionnaire was capable of accurately measuring the intended research variables. A questionnaire is considered valid when each item is able to measure and represent the construct it is designed to assess. Therefore, an item is regarded as valid if it effectively reflects the variable being investigated [20]. The validity test results indicated that all questionnaire items measuring the variables of Tax Knowledge (X_1), Tax Sanctions (X_2), Taxpayer Income (X_3), and Taxpayer Compliance (Y) were valid, as each item had a calculated r-value greater than the r-table value of 0.207. Therefore, all questionnaire items were considered valid and appropriate for use in this study.

2. Reliability Test

Table 2. Reliability Test

Reliability Statistics

Cronbach's Alpha	N of Items
.752	17

The reliability test is used to assess the consistency of a questionnaire as a measurement instrument for the indicators of a variable or construct. A research instrument is considered reliable if respondents' answers to the questionnaire items are consistent and stable over repeated measurements. In this study, reliability was evaluated using the Cronbach's Alpha method. A variable was considered reliable if it achieved a Cronbach's Alpha coefficient of 0.70 or higher. The results showed a Cronbach's Alpha value of 0.752, which is higher than the required threshold of 0.70. Therefore, all research instruments demonstrated good internal consistency, indicating that the questionnaire is reliable and can be used as a trustworthy instrument for data collection.

Classical Assumption Test

1. Normality Test

Table 3. Normality Test

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			90
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		.62641562
Most Extreme Differences	Absolute		.083
	Positive		.070
	Negative		-.083
Test Statistic			.083
Asymp. Sig. (2-tailed)[c]			.167
Monte Carlo Sig. (2-tailed)[d]	Sig.		.136
	99% Confidence Interval	Lower Bound	.127
		Upper Bound	.145

Based on the results of the normality test, the p-value is 0.167, which is greater than the significance level of 0.05. Therefore, it can be concluded that the regression model in this study meets the normality assumption.

2. Multicollinearity Test

Table 4. Multicollinearity Test

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1.368	.365		3.750	.000
	x1	.425	.173	.442	2.461	.016
	x2	.215	.140	.238	1.540	.027
	x3	.008	.154	.007	.051	.959

Coefficients[a]

Model	Collinearity Statistics

		Tolerance	VIF
1	(Constant)		
	x1	.202	4.951
	x2	.274	3.652
	x3	.344	2.911

The multicollinearity test was conducted to determine whether a high degree of correlation existed among the independent variables. Multicollinearity is considered absent when the tolerance value is greater than 0.10 and the Variance Inflation Factor (VIF) is less than 10. The test results showed that all independent variables met these criteria, indicating that no multicollinearity was present. Therefore, the independent variables were considered appropriate for inclusion in the regression model.

3. Heteroscedasticity Test

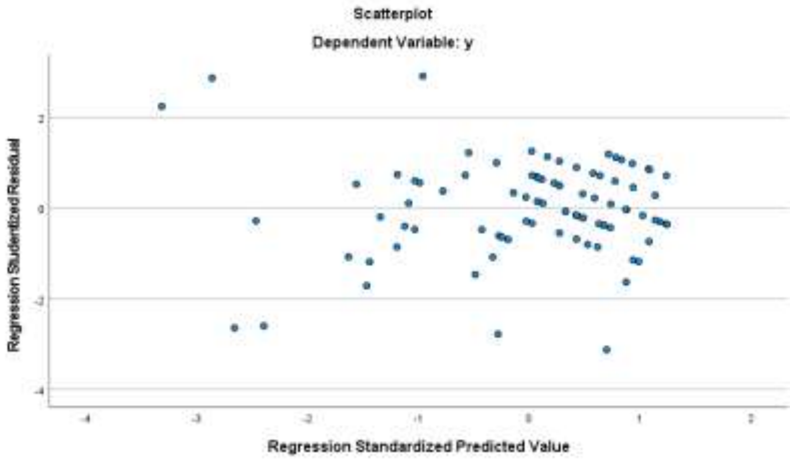

Figure 2. Heteroscedasticity Test

Based on the results, the data points were randomly scattered above and below the zero value on the Y-axis and did not form any specific pattern, such as a wave, fan, or funnel shape. Therefore, the regression model did not exhibit heteroscedasticity, indicating that the assumption of heteroscedasticity tes was satisfied.

Multiple Linear Regression Test

Table 5. Multiple Linear Regression Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.368	.365		3.750	.000
	x1	.425	.173	.442	2.461	.016
	x2	.215	.140	.238	1.540	.027
	x3	.008	.154	.007	.051	.959

$$Y = \alpha + \beta 1\ X1 + \beta 2\ X2 + \beta 3\ X3 + e$$

$$\text{Tax Payer Compliance} = \alpha + \beta 1 \text{ Tax Knowledge} + \beta 2 \text{ Tax Sanction} + \beta 3 \text{ Taxpayer Income} + e$$

$$\text{Tax Payer Compliance} = 1{,}368 + 0{,}425 + 0{,}215 + 0{,}008$$

Partial t Hypothesis Test

Table 6. Partial t Hypothesis Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.368	.365		3.750	.000
	x1	.425	.173	.442	2.461	.016
	x2	.215	.140	.238	1.540	.027
	x3	.008	.154	.007	.051	.959

1. The regression results indicate that Tax Knowledge (X_1) has a significance value of 0.016, which is lower than 0.05. Therefore, tax knowledge has a positive and statistically significant effect on taxpayer compliance.

2. Tax Sanctions (X_2) have a significance value of 0.027, which is also lower than 0.05, tax sanctions have a positive and statistically significant effect on taxpayer compliance.
3. In contrast, Taxpayer Income (X_3) has a significance value of 0.959, which is greater than 0.05. Therefore, taxpayer income does not have a statistically significant effect on taxpayer compliance.

Determinant Test (R2)

Table 7. Determinant Test (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.662[a]	.439	.419	.63725	1.994

a. Predictors: (Constant), x3, x2, x1
b. Dependent Variable: y

The coefficient of determination (R^2) was 0.439, indicating that 43.9% of the variation in taxpayer compliance can be explained by the independent variables included in this study, namely Tax Knowledge, Tax Sanctions, and Taxpayer Income. The remaining 56.1% of the variation is attributable to other factors not included in the regression model.

Discussion

The findings indicate that taxpayer knowledge significantly influences motor vehicle tax compliance among online motorcycle taxi drivers in Jombang Regency. Which explains that individuals with better knowledge of tax regulations tend to develop positive attitudes and stronger behavioral intentions to fulfill their tax obligations. Based on the Theory of Planned Behavior (TPB) [9], tax knowledge influences taxpayers' attitudes and perceived behavioral control. Online motorcycle taxi drivers with a good understanding of tax regulations are more likely to develop a positive attitude toward fulfilling Motor Vehicle Tax obligations and feel more capable of complying with them. Drivers who understand tax procedures, payment deadlines, and the importance of motor vehicle tax are more likely to comply with tax regulations . This finding is consistent with previous studies reporting that taxpayer knowledge positively affects tax compliance [21].

Tax sanctions were also found to have a positive and significant effect on motor vehicle tax compliance. This finding suggests that stricter and more consistent enforcement of tax sanctions encourages taxpayers to fulfill their obligations on time. According to the Theory of Planned Behavior [9], tax sanctions influence taxpayers' attitudes and subjective norms by creating awareness of the legal consequences of non-compliance. As a result, online motorcycle taxi drivers tend to comply with tax regulations to avoid administrative penalties, fines, or other legal consequences. This finding supports previous studies which concluded that effective tax sanctions can improve taxpayer compliance by increasing the perceived cost of violating tax regulations [7] .

Meanwhile, income did not significantly influence motor vehicle tax compliance. This finding indicates that the amount of income earned by online motorcycle taxi drivers does not necessarily determine their willingness to pay motor vehicle tax. In contrast, according to the Theory of Planned Behavior (TPB), taxpayer income influences perceived behavioral control. Higher income may increase an individual's perceived financial ability to fulfill Motor Vehicle Tax obligations, whereas lower income may reduce this perceived control (Purwanto Nuri, 2022). Even drivers with relatively low incomes may remain compliant because they recognize their legal responsibility, while those with higher incomes may prioritize other financial obligations. This finding is consistent with the study which also reported that taxpayer income does not have a significant effect on taxpayer compliance [13]. Therefore, taxpayer compliance appears to be influenced more by knowledge and the effectiveness of tax enforcement than by income level.

The simultaneous test demonstrates that taxpayer knowledge, tax sanctions, and income collectively have a significant effect on motor vehicle tax compliance. These findings indicate that taxpayer compliance is a multidimensional behavior influenced by cognitive, regulatory, and economic factors. Nevertheless, the coefficient of determination shows that a considerable proportion of taxpayer compliance is still explained by other variables outside the research model. Future studies are therefore recommended to include additional factors such as taxpayer awareness, quality of tax services, tax socialization, trust in government, and the accessibility of digital tax payment services to provide a more comprehensive explanation of taxpayer compliance behavior.

CONCLUSIONS

This study examined the effects of taxpayer knowledge, tax sanctions, and income on motor vehicle tax compliance among online motorcycle taxi drivers in Jombang Regency. The findings reveal that taxpayer knowledge and tax sanctions have a positive and significant effect on motor vehicle tax compliance, while income does not have a significant effect. Furthermore, taxpayer knowledge, tax sanctions, and income simultaneously have a significant influence on tax compliance. The regression model explains 41.9% of the variation in taxpayer compliance, indicating that other factors outside the research model also contribute to compliance behavior. These findings are consistent with the research hypotheses and support the Theory of Planned Behavior, which suggests that an understanding of tax obligations can foster positive attitudes and intentions to fulfill tax obligations, while tax sanctions can encourage compliance through perceptions of the consequences of non-compliance. Meanwhile, taxpayer income has no significant effect, indicating that the income level of online motorcycle taxi drivers does not directly determine their compliance with Motor Vehicle Tax payments. Therefore, improving tax compliance should focus not only on taxpayers' economic capacity but also on strengthening tax education and implementing firm and consistent sanctions. These findings imply that local governments and tax authorities should enhance tax education and outreach programs while ensuring fair and consistent enforcement of tax sanctions to improve taxpayer compliance.

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