

**PENGARUH SISTEM ADMINISTRASI PERPAJAKAN MODERN DAN  
SANKSI TERHADAP KEPATUHAN WAJIB PAJAK KENDARAAN  
BERMOTOR  
(Studi Kasus Wajib Pajak Kendaraan Bermotor Roda Dua di Kantor  
SAMSAT Cimareme)**

**ABSTRAK**

Kepatuhan wajib pajak kendaraan bermotor merupakan salah satu masalah di bidang perpajakan. Oleh karena itu, Badan Pendapatan Daerah Provinsi Jawa Barat, Tim Pembina Samsat, beserta instansi terkait berusaha mengatasi masalah tersebut dengan menerapkan inovasi pembayaran pajak. Tujuan penelitian ini adalah untuk mengetahui pengaruh sistem administrasi perpajakan modern dan sanksi terhadap kepatuhan wajib pajak kendaraan bermotor roda dua yang terdaftar di Kantor SAMSAT Cimareme. Jenis penelitian yang digunakan adalah kuantitatif. Populasi penelitian ini adalah wajib pajak kendaraan bermotor roda dua kepemilikan pribadi. Sampel ditentukan dengan metode incidental sampling sebanyak 100 responden. Metode pengumpulan data yang digunakan dalam penelitian ini adalah kuesioner, data tersebut diolah menggunakan analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa sistem administrasi perpajakan modern dan sanksi perpajakan berpengaruh positif terhadap kepatuhan wajib pajak kendaraan bermotor baik secara parsial dan simultan di Kantor SAMSAT Cimareme.

**Kata kunci:** Sistem Administrasi Perpajakan Modern, Sanksi, Kepatuhan Wajib Pajak Kendaraan Bermotor

**THE EFFECT OF MODERN TAX ADMINISTRATION SYSTEM AND  
SANCTIONS ON MOTOR VEHICLE TAX COMPLIANCE  
(Case Study of Two-Wheel Vehicle Taxpayers at the Cimareme SAMSAT  
Office)**

**ABSTRACT**

Motor vehicle tax compliance is one of the problems in the field of taxation. Therefore, the West Java Provincial Revenue Agency, the Samsat Development Team, and related agencies are trying to overcome this problem by implementing tax payment innovations. The purpose of this study was to determine the effect of a modern tax administration system and sanctions on the compliance of two-wheeled motorized vehicle taxpayers registered at the Cimareme SAMSAT Office. The type of research used is quantitative. The population of this study is the taxpayer of privately owned two-wheeled motorized vehicles. The sample was determined by the incidental sampling method as many as 100 respondents. The data collection method used in this research is a questionnaire, the data is processed using multiple linear regression analysis. The results of this study indicate that the modern tax administration system and tax sanctions have a positive effect on the compliance of motorized vehicle taxpayers both partially and simultaneously at the Cimareme SAMSAT Office.

**Keywords:** Modern Tax Administration System, Sanctions, Motor Vehicle Taxpayer Compliance