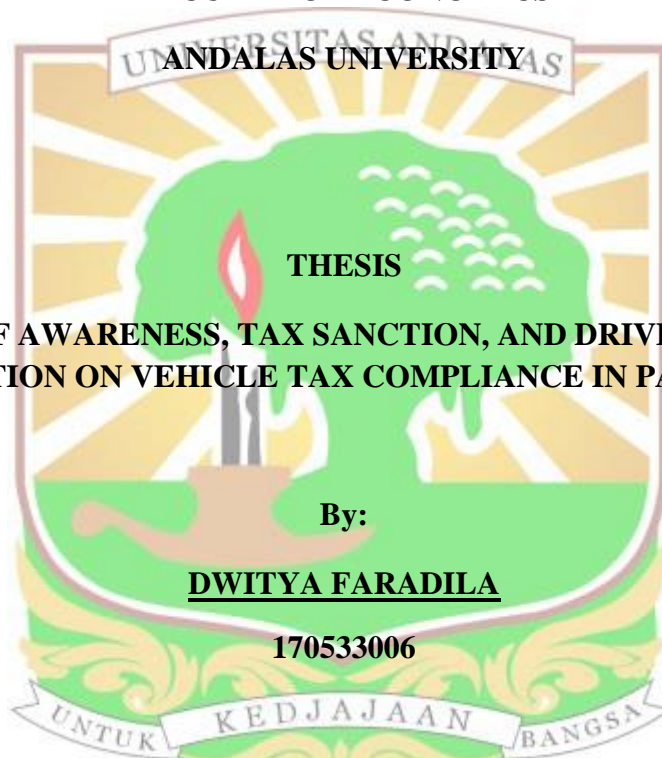




**ACCOUNTING DEPARTMENT**

**FACULTY OF ECONOMICS**



**THE EFFECT OF AWARENESS, TAX SANCTION, AND DRIVE-THRU SERVICE  
SATISFACTION ON VEHICLE TAX COMPLIANCE IN PADANG CITY**

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## ABSTRACT

This research examine to analyze the effect of awareness, tax sanction, and drive-thru service satisfaction on vehicle tax compliance in Padang city. There is a big gap between the number vehicles in Sumatra Barat and the total taxpayers who paid their vehicle and there are various factors that affect the level of taxpayer compliance in paying vehicle tax in Padang. Using quantitative approach, the population in this study are all taxpayers who use the vehicle tax payment method at the One-Stop Administration Services Office Drive-Thru office in Padang city. Sampling technique using a simple random sampling, Collecting data using a questionnaire method—data analysis using multiple linear regression using the Statistical Package for Social Sciences. The result from this research is tax awareness and Drive-Thru service quality has positive and significant affect on vehicle tax compliance, but tax sanction had significantly negative affect on vehicle tax compliance. There are still some other factor that researcher might not include, as researcher hopes future research with similar concern can be conducted with more skills and more numbers of informants or respondents involved.

**Key words:** Tax Awareness, Tax Sanction, Service Quality, Taxpayer Behavior

