

## **ABSTRACT**

### **THE EFFECT OF E-SAMSAT IMPLEMENTATION, TAX SANCTIONS AND TAX SERVICES ON MOTOR VEHICLE TAXPAYER COMPLIANCE**

**(Case Study of Taxpayers in Samsat Pringsewu Regency)**

**By:**

Ayu Ningtias Saputri

1812120074

ayuningtiassaputri@gmail.com

This research aims to see the effect of implementing E-Samsat, tax sanctions and tax services on motor vehicle taxpayer compliance.. The sampling technique used in this research was saturated sampling of 100 respondents. This research uses quantitative research with associative methods. The data analysis method used in this research is multiple linear regression analysis with hypothesis testing, Partial Test (t Test) and Simultaneous Test (F Test). The results of this research indicate that the variables of E-Samsat Implementation, Tax Sanctions and Tax Services have a significant effect on Motor Vehicle Taxpayer Compliance.

**Keywords:***Implementation of E-Samsat, Tax Sanctions, Tax Services and Tax Compliance*