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EXAMINING THE MEDIATING ROLE OF TAX COMPLIANCE IN THE RELATIONSHIP BETWEEN TAX AWARENESS, TAX AMNESTY, RELIGIOSITY, AND MOTOR VEHICLE TAX REVENUE: EVIDENCE FROM SIBOLGA CITY

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INFORMATION	ABSTRACT

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This study examines the direct and indirect effects of tax awareness, tax amnesty, and religiosity on motor vehicle tax (MVT) revenue through taxpayer compliance in Sibolga City, Indonesia. The study addresses a gap in the local taxation literature by integrating tax awareness, tax amnesty, and religiosity into a single structural model with taxpayer compliance as a mediating variable. A quantitative research design was employed using survey data collected from 94 registered motor vehicle taxpayers selected through purposive sampling. Data were analyzed using regression-based path analysis to estimate both direct and indirect relationships among the variables. The findings indicate that tax awareness, tax amnesty, and religiosity significantly influence taxpayer compliance. Tax awareness positively affects motor vehicle tax revenue both directly and indirectly through taxpayer compliance. In contrast, tax amnesty demonstrates a significant negative effect on both taxpayer compliance and tax revenue, suggesting that repeated tax amnesty policies may weaken voluntary compliance. Religiosity enhances taxpayer compliance and, despite its negative direct effect, indirectly contributes to higher tax revenue, indicating that taxpayer compliance plays a crucial mediating role. This study extends the tax compliance literature by incorporating religiosity as a non-economic determinant of taxpayer behavior and highlighting the mediating function of taxpayer compliance in explaining regional tax revenue. The findings provide practical implications for local governments by emphasizing taxpayer education, strengthening voluntary compliance, integrating ethical and religious values into tax campaigns, and carefully evaluating the effectiveness of future tax amnesty programs to support sustainable regional tax revenue.

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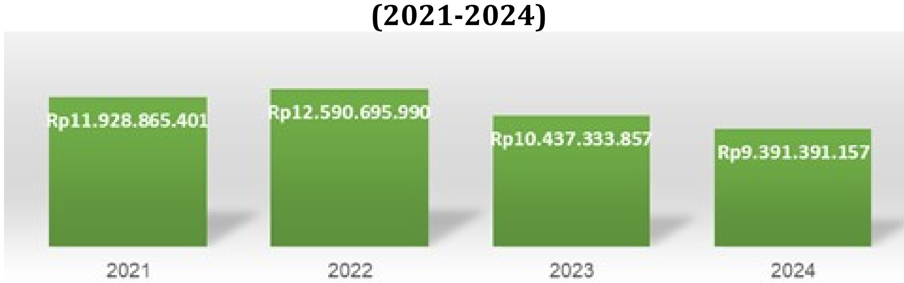
A. INTRODUCTION

Economic development, which encompasses boosting economic growth, reducing income inequality, and eradicating poverty, requires adequate tax revenue. Taxes serve as the primary source of state revenue, which funds government programs that improve public welfare, such as infrastructure development, education, healthcare, and social assistance (Huda et al., 2024). With optimal tax revenue, the government can be more effective in implementing economic policies that support equitable development and improve the quality of life of the population (Vientiany et al., 2024). In maintaining economic balance, taxation plays a vital role in improving the welfare of the population by financing government expenditure (Lesmana et al., 2024).

Taxes constitute a source of revenue for the Regional Budget (APBD) and play a vital role in supporting the region's administration (Harahap & Syafina, 2023). Local government revenue comes from both internal and external sources; internal revenue sources include taxes, whilst external revenue sources include foreign loans. In an effort to reduce dependence on external revenue sources, the Government must continue to strive to maximize revenue from internal sources. According to (Ricardo Parera & Tanudy, 2023), taxes are the largest source of domestic revenue in the regional budget, and as the proceeds from tax revenue are naturally used to finance the state and support national development, the government may enforce the collection of taxes in accordance with applicable regulations (A. K. Putri & Taun, 2023).

One source of local tax revenue is the Motor Vehicle Tax (PKB). The Motor Vehicle Tax (PKB) is a local tax that contributes significantly to Local Own-Source Revenue (PAD) at the provincial level. Pursuant to Article 1(12) of Law No. 28 of 2009, Motor Vehicle Tax is a tax on the ownership and/or possession of motor vehicles (Ahmad et al., 2020).

Figure 1. Motor Vehicle Tax (PKB) Revenue in the City of Sibolga (2021-2024)



Source: (UPTD PEPENDA Sibolga, 2024)

The graph of Motor Vehicle Tax (PKB) revenue in Sibolga City shows fluctuations, with an increase in 2022 followed by a decline in 2023 and 2024. This decline may be influenced by various internal and external factors, as well as macroeconomic factors such as economic growth and inflation. These factors can affect taxpayer compliance rates, which in turn impact PKB revenue (Harahap et al., 2024). According to Fazhillah et al. (2024), assessing taxpayers' readiness to comply with tax regulations can indicate their level of awareness.

Internal factors are those originating from within the taxpayer, such as tax awareness, which relates to knowledge, understanding, and a positive attitude towards the obligation to pay tax, and religiosity or tax morale, which forms a moral impetus (Nugroho & Hidayatulloh, 2023). External factors, namely those relating to the environment and policy, such as the tax amnesty scheme, which aims to waive penalties on outstanding tax liabilities to encourage payment, as well as the quality of administrative services and law enforcement, such as the implementation of e-SAMSAT, mobile SAMSAT units, and consistent enforcement of penalties (Ammy, 2022). Other macroeconomic factors, such as regional economic growth, the number and growth of motor vehicles, political stability, and inflation, also influence the potential for vehicle tax revenue (Ilham et al., 2021).

An in-depth analysis of the above factors can be carried out using the Theory of Planned Behavior (TPB) framework proposed by Ajzen (1991). This theory explains that a person's intention to engage in a particular behavior is influenced by three main factors: attitude towards the behavior, subjective norm, and perceived behavioral control. In the context of Vehicle Tax (PKB), attitude towards the behavior can be reflected in taxpayers' awareness of their obligations and their perception of the benefits of paying tax. Subjective norms may relate to social influence, religious values, and the role of family or community in encouraging tax compliance. Meanwhile, perceived behavioral control encompasses the ease or obstacles in paying Vehicle Tax, such as access to SAMSAT services, the availability of the e-Samsat system, or the existence of tax amnesty policies. (Huwaidaa & Kamilah, 2024).

Religiousness involves a deep understanding of religious values that are not only understood but also put into practice in daily life. Religiousness contributes to character development, as the religious values instilled in people's hearts lead them to behave honestly and piously (Fridayanti, 2016). Religious activities take place not only during worship, but also in other contexts (Sari et al., 2022). Religiousness, therefore, shapes a person's identity and behavior, reflected not only in rituals but also in how each individual or group integrates it into their daily lives and interactions with others.

Table 1. Population by Religion in Sibolga City in 2024

Relegion	Men	Women	Total
Islam	29.986	29.096	59.082
Christianity	16.942	16.828	33.770
Catholicism	2.550	2.618	5.168
Hinduism	1	1	-
Buddhism	1077	1.183	2.260
Confucianism	-	-	-
Indigenous Beliefs	1	1	-

Amount	**50.556**	**49.726**	**100.282**

Source: (Sibolga City Population and Civil Registration Office, 2024)

The table above shows the population by religion in the city of Sibolga in 2024, with the majority Muslim: 59,082, comprising 29,986 men and 29,096 women. The Christian population numbers 33,770, divided into 16,942 men and 16,828 women. The population of other religions besides Islam and Christianity, namely Catholicism, Hinduism, Buddhism, and indigenous beliefs, is significantly smaller.

Obedience to ulil amri, or leaders entrusted with authority, is an important part of Islamic teaching, as stated in Surah An-Nisa, verse 59. Such obedience is obligatory provided that the leader does not command one to commit sin or violate Islamic law. *Ulil Amri* plays a major role in maintaining order and the welfare of society in matters of both worldly and religious affairs. When Muslims disagree, they must refer to the Qur'an and the Sunnah of the Prophet as guidelines and continue to respect the decisions of just leaders in addressing issues.

However, the relationship between tax awareness, tax amnesty, and religiosity in relation to Vehicle Tax (PKB) revenue is not always direct. Taxpayer compliance acts as an intervening variable that bridges the influence of independent factors (internal, external, and other frameworks) on PKB revenue, such as tax awareness, tax amnesty, and religiosity. Thus, improvements in these factors can enhance compliance, which ultimately impacts PKB revenue.

The results of the research conducted by Ferry & Dewi (2020) indicate that tax amnesties have a positive effect on taxpayer compliance with motor vehicle tax payments in the city of Palembang, where tax amnesties that waive penalties for taxpayers in arrears can increase compliance rates and have a positive impact on motor vehicle tax revenue. The findings of a study by Ermawati (2018) indicate that religiosity significantly influences taxpayer compliance, with higher religiosity among taxpayers motivating the public to be more diligent in fulfilling their tax obligations, thereby increasing tax revenue from motor vehicles. The results of research conducted by Widajantie & Anwar (2023) indicate that tax amnesties and taxpayer awareness play a major role in improving compliance among motor vehicle taxpayers, whereby effective public awareness campaigns and good service can have a significant impact on tax compliance, which in turn can increase Vehicle Tax (PKB) revenue.

Therefore, based on the three previous studies, which showed that tax awareness, tax amnesty, and religiosity have a positive influence on taxpayer compliance and motor vehicle tax (PKB) revenue, the gap in these studies is the absence of a model that tests compliance as an intervening variable in the relationship between these factors and motor vehicle tax (PKB) revenue. These studies have largely focused on the direct influence of factors such as tax awareness, tax amnesty, and religiosity on tax compliance and tax revenue. No research has yet considered the role of taxpayer compliance as a variable linking these factors to increased PKB revenue.

This gap can be broken down in more detail into three aspects. First, the theoretical gap: these studies refer to the Theory of Planned Behavior but treat tax awareness, tax evasion, and religiosity as direct predictors of tax compliance or acceptance, without explicitly testing the mechanism by which behavioral intentions shaped by attitudes, subjective norms, and behavioral control lead to compliant behavior before impacting the aggregate outcome of vehicle tax revenue; thus, the mediating mechanism at the core of the TPB has not been fully tested. Second, there is an empirical gap: the findings of previous studies have been inconsistent and have not been tested simultaneously within a single mediation model: (Ferry & Dewi, 2020) found that tax amnesty had a positive effect on compliance in Palembang City, In theory, however, the elimination of repeated penalties has the potential to weaken taxpayers' intrinsic motivation to comply voluntarily, while (Ermawati, 2018) and (Widajantie & Anwar, 2023) examined religiosity and tax awareness separately without quantifying the magnitude of indirect or total effects on tax revenue through compliance; no study has yet been found that examines these three variables simultaneously, with compliance as an intervening variable, using path analysis to measure direct, indirect, and total effects. Third, there is a contextual gap: the majority of previous studies were conducted in large cities with economic bases and tax administration capacities that differ from those of Sibolga City; therefore, their findings may not necessarily be generalizable to small, coastal-based cities with different taxpayer characteristics and local tax governance systems.

The city of Sibolga provides a relatively unique context for testing this model. As a small city with a coastal economy, Sibolga's local revenue is heavily dependent on vehicle tax (PKB) receipts, which have fluctuated and are projected to decline in 2023–2024 (see Figure 1). Consequently, the issue of taxpayer compliance has become an urgent local concern that has not been extensively addressed in previous research, which has generally focused on large cities. Furthermore, the relatively religiously heterogeneous composition of Sibolga City's population, with Muslims accounting for approximately 59 percent, alongside significant Christian and Catholic populations (see Table 1), provides a context for testing the influence of religiosity on tax compliance within a more diverse population compared to previous research sites that were relatively religiously homogeneous. By explicitly modeling compliance as an intervening variable, this study offers new theoretical insights, namely the identification of which predictors exert a more dominant influence on vehicle tax revenue directly and which exert a more dominant influence through increased compliance, a nuanced mechanism that has not been revealed in previous studies, which only tested direct effects.

B. LITERATURE REVIEW

Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB), developed by Ajzen (2020), is one of the most widely applied behavioral theories for explaining individuals' intentions and actual behavior across various disciplines, including taxation. TPB posits that behavior is primarily determined by behavioral intention, which is influenced by three interrelated constructs: attitude toward the behavior, subjective norms, and perceived behavioral control. Attitude reflects an individual's positive or negative evaluation of performing a particular behavior, subjective norms represent perceived social pressure to engage or refrain from that behavior, while perceived behavioral control reflects an individual's perception of their capability and opportunity to perform the behavior. These three constructs jointly shape behavioral intention, which subsequently influences actual behavior (Ajzen, 2020).

In the context of taxation, TPB provides a comprehensive framework for explaining taxpayer compliance. Tax awareness represents taxpayers' attitudes toward fulfilling their tax obligations, religiosity reflects subjective norms because religious beliefs encourage individuals to comply with legal and moral obligations, whereas tax amnesty influences perceived behavioral control by altering taxpayers' perceptions regarding the ease and consequences of tax compliance. Taxpayer compliance therefore functions as the behavioral manifestation of taxpayers' intentions, ultimately contributing to higher Motor Vehicle Tax (MVT) revenue. Accordingly, TPB provides a strong theoretical foundation for explaining both the direct and indirect relationships among tax awareness, tax amnesty, religiosity, taxpayer compliance, and tax revenue (Ajzen, 2020).

Tax Awareness

Tax awareness represents taxpayers' cognitive understanding and moral recognition of the importance of taxation as a civic responsibility that supports public expenditure and national development. Rather than merely understanding tax regulations, tax awareness reflects an individual's voluntary fulfillment of tax obligations, driven by internal motivation rather than external enforcement. Previous studies consistently demonstrate that taxpayers with higher levels of tax awareness exhibit greater voluntary compliance because they perceive taxation as an essential contribution to public welfare rather than a financial burden (Putra, 2023).

From the Theory of Planned Behavior perspective, tax awareness reflects taxpayers' attitudes toward tax compliance. Individuals who believe that paying taxes benefits society are more likely to develop positive behavioral intentions, which, in turn, encourage compliant behavior. Consequently, higher tax awareness is expected to improve taxpayer compliance and ultimately increase Motor Vehicle Tax revenue. In this study, tax awareness is measured through taxpayers' knowledge of tax obligations, understanding of tax sanctions, awareness of tax incentive policies, and their ability to fulfill tax obligations voluntarily.

Tax Amnesty

Tax amnesty refers to a government policy that provides relief from tax penalties or administrative sanctions to encourage taxpayers to settle outstanding tax liabilities. At the regional level, motor vehicle tax amnesty generally includes the cancellation of administrative penalties and exemptions from specific tax obligations to stimulate tax payments and increase regional revenue (Rizka, 2023).

Although tax amnesty is intended to improve tax collection, empirical findings remain inconclusive. Some studies report that tax amnesty increases taxpayer participation and short-term revenue, whereas others argue that repeated tax amnesty programs may reduce voluntary compliance by creating expectations that future tax obligations will eventually be forgiven. This phenomenon is commonly explained by the concept of moral hazard, in which taxpayers deliberately delay payment in anticipation of subsequent tax amnesty programs. Within the TPB framework, tax amnesty influences perceived behavioral control, as taxpayers' perceptions of enforcement intensity and financial consequences affect their compliance decisions. Therefore, the effectiveness of tax amnesty depends not only on policy implementation but also on taxpayers' behavioral responses (Girindratama & Rahmatullah, 2023).

Religiousity

Religiosity reflects the degree to which individuals internalize religious beliefs and translate those beliefs into everyday behavior. It encompasses not only religious beliefs but also religious practices, experiences, knowledge, and moral commitment. Individuals with higher religiosity are generally expected to exhibit greater ethical behavior because religious teachings emphasize honesty, responsibility, and obedience to legitimate authority (Johnson et al., 2001, in Zelmiyanti, 2021).

In Islamic teachings, obedience to lawful authority—including fulfilling tax obligations that serve the public interest—is consistent with the principles of justice and social responsibility, as reflected in Qur'an Surah An-Nisa (4:59). Likewise, Abu Yusuf's fiscal thought in *Kitab al-Kharaj* emphasizes that taxation should be administered fairly and transparently while serving the public interest (*maslahah*). Within TPB, religiosity functions as a subjective norm, shaping taxpayers' intentions through moral and social expectations. Consequently, stronger religiosity is expected to strengthen taxpayer compliance and indirectly improve Motor Vehicle Tax revenue

اَيُّهَا الَّذِيْنَ اٰمَنُوْٓا اَطِيْعُوا اللّٰهَ وَاَطِيْعُوا الرَّسُوْلَ وَاُولِى الْاَمْرِ مِنْكُمْۚ فَاِنْ تَنَازَعْتُمْ فِيْ شَيْءٍ فَرُدُّوْهُ اِلَى اللّٰهِ
وَالرَّسُوْلِ اِنْ كُنْتُمْ تُؤْمِنُوْنَ بِاللّٰهِ وَالْيَوْمِ الْاٰخِرِۗ ذٰلِكَ خَيْرٌ وَّاَحْسَنُ تَأْوِيْلًا

"O you who believe, obey Allah and obey the Messenger (Prophet Muhammad) and those in authority amongst you. If you differ over any matter, refer it back to Allah (the Qur'an) and the Messenger (his Sunnah) if you believe in Allah and the Last Day. That is better (for you) and has a better outcome (in this world and the Hereafter) (Surah An-Nisa: 59)."

Compliance

Taxpayer compliance refers to taxpayers' voluntary and accurate fulfillment of their tax obligations in accordance with prevailing tax regulations. Compliance extends beyond timely tax payment to include accurate reporting, adherence to legal requirements, and honest fulfillment of tax responsibilities. Higher taxpayer compliance directly contributes to increased regional tax revenue because tax obligations are fulfilled voluntarily without excessive enforcement costs (Rahayu, 2010, in Nyalung, 2020).

Within TPB, taxpayer compliance represents the realization of taxpayers' behavioral intentions. Positive attitudes toward taxation, supportive subjective norms, and stronger perceived behavioral control collectively encourage taxpayers to comply with tax regulations. Therefore, taxpayer compliance is expected to mediate the relationships between tax awareness, tax amnesty, religiosity, and Motor Vehicle Tax revenue. This mediating role is particularly important because improvements in taxpayers' behavioral intentions may not necessarily translate into higher tax revenue unless they result in actual compliance.

Motor Vehicle Tax (MVT) Revenue

Motor Vehicle Tax (MVT) constitutes one of the primary sources of regional own-source revenue (*Pendapatan Asli Daerah*), financing infrastructure development and public services. Sustainable growth in MVT revenue depends not only on the number of registered vehicles but also on taxpayers' willingness to fulfill their tax obligations voluntarily. Consequently, behavioral factors have become increasingly important in explaining variations in regional tax revenue (Budiarti, 2022).

Previous studies generally focus on administrative and economic determinants of tax revenue. However, behavioral factors such as tax awareness, religiosity, tax amnesty, and taxpayer compliance remain relatively underexplored, particularly within the context of regional taxation. Based on the Theory of Planned Behavior, this study proposes that behavioral determinants influence Motor Vehicle Tax revenue indirectly through taxpayer compliance. Accordingly, MVT revenue is viewed not merely as an administrative outcome but also as the cumulative result of taxpayers' behavioral intentions and compliance decisions.

C. METHODOLOGY

This study employs a quantitative approach to analyze the effects of tax awareness, tax amnesty, and religiosity on Motor Vehicle Tax (PKB) revenue, with taxpayer compliance as an intervening variable. Data were collected through a survey, with questionnaires distributed to motor vehicle taxpayers in Sibolga City. Data collection was conducted cross-sectionally, meaning data were collected at a specific point in time.

The population in this study consisted of 1,338 motor vehicle taxpayers registered in Sibolga City. The sample size was determined using the Slovin formula, with an error tolerance of 10%, yielding a sample of 94 respondents. The Slovin formula was chosen because the study population was precisely defined, and the researcher sought to obtain a representative sample with an acceptable error margin for social research.

The sampling technique used was purposive sampling. This technique was chosen because not all members of the population possessed characteristics relevant to the research objectives. Therefore, respondents were selected based on specific criteria to ensure that the data obtained were more relevant to the variables under study. The use of purposive sampling also took into account time constraints, costs, and ease of access to respondents who met the criteria as motor vehicle taxpayers.

The criteria for respondents in this study are as follows: 1) Willing to take the time to complete the research questionnaire, 2) Residing in the city of Sibolga, 3) An individual who actively uses a motor vehicle, whether a motorcycle, car, or other type of motor vehicle, 4) At least 18 years of age, 5) Registered as a motor vehicle taxpayer and obligated to pay Motor Vehicle Tax (PKB) in accordance with applicable regulations.

The data used in this study are primary data obtained through the distribution of questionnaires. The research instrument was developed by adapting indicators used and tested in previous studies relevant to the variables of tax awareness, tax amnesty, religiosity, taxpayer compliance, and vehicle tax (PKB) revenue. All statement items were then adapted to the context of this study and the characteristics of motor vehicle taxpayers in Sibolga City. Variables were measured using a five-point

Likert scale, ranging from a score of 1 (strongly disagree) to a score of 5 (strongly agree). Prior to data analysis, the research instrument was tested for validity and reliability to ensure that the statement items accurately and consistently measured the research constructs.

D. RESULT AND ANALYSIS

Validity and Reliability Tests

The research questionnaire used in this study was adapted from instruments previously developed by the researchers, Astutik (2023) and Ferry (2020). This instrument is designed to measure variables relevant to the research topic, namely tax awareness, tax amnesty, religiosity, tax compliance, and acceptance of the Vehicle Tax (PKB). Given the importance of reliability and validity in measurement, the questionnaire was adapted from Astutik (2023) and Ferry (2020). This has undergone validity and reliability testing, thereby ensuring that the instrument can consistently measure what it is intended to measure.

The validity and reliability testing conducted by Astutik (2023) and Ferry (2020) involved statistical analyses to evaluate the instrument's accuracy and consistency. Validity testing aims to ensure that the questionnaire truly measures the intended concepts, whilst reliability testing ensures that the measurement results are consistent when repeated under the same conditions. Thus, the questionnaire used in this study has been shown to be valid and reliable, ensuring the quality of the data obtained from respondents.

Table 2. Characteristics of Respondents

Respondent Characteristics	Frequency	Percentage (%)
Gender		
- Male	42	44,6
- Female	52	55,4
Religion		
- Islam	64	68,1
- Catholic	12	12,7
- Christian	18	19,2
Age		
- 21-25 years	6	6,4
- 26-30 years	8	8,6
- 31-35 years	20	21,2
- 36-40 years	8	8,5
- 41-45 years	6	6,3
- 46-50 years	8	8,6
- 51-55 years	28	29,8
- 56-60 years	10	10,6
Highest level of education		
- Lower secondary school	10	10,6
- Upper secondary school	28	29,8
- Bachelor’s degree	50	53,2
- Master’s degree	6	6,4
Occupation		
- Self-employed	18	19,2
- Civil servant	10	10,6
- Healthcare worker	26	27,9
- Private sector employee	12	12,7

- Other	28	29,7
Type of vehicle		
- Motorbike	54	57,4
- Car	40	42,6

Table 2 shows that the majority of respondents were women, totaling 52 respondents (55.4%), Muslims, totaling 64 respondents (68.1%), aged 51–55, totaling 28 respondents (29.8%), with a bachelor's degree as their highest level of education, totaling 50 respondents (53.2%), in other occupations, totaling 28 respondents (29.7%), and owning a motorbike, totaling 54 respondents (57.4%).

1) Normality Test

Table 3. Results of the Normality Test for the First Model

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		94
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.32387213
Most Extreme Differences	Absolute	.069
	Positive	.057
	Negative	-.069
Test Statistic		.069
Asymp. Sig. (2-tailed)		.200[c,d]

Based on Table 3, it can be seen that the significance value Asymp.Sig (2-tailed) of 0.200 is greater than 0.05. Therefore, according to the decision criteria of the Kolmogorov–Smirnov normality test, the data for the first model are normally distributed. Consequently, the assumption or requirement of normality in the regression model has been met.

Table 4. Results of the Normality Test for the Second Model

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		94
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.16921174
Most Extreme Differences	Absolute	.085
	Positive	.045
	Negative	-.085
Test Statistic		.085
Asymp. Sig. (2-tailed)		.089[c]

Based on Table 4, it can be seen that the significance value Asymp.Sig (2-tailed) of 0.089 is greater than 0.05. Therefore, according to the Kolmogorov–Smirnov normality test, the data for the second model are normally distributed. Consequently, the assumption or requirement of normality in the regression model has been met.

2) Multicollinearity Test

Table 5. Multicollinearity Test for the First Model

Coefficients[a]					
Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.	Collinearity Statistics

		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	5.882	.388		15.179	.000		
	TOTALX1	.133	.041	.329	3.271	.002	.648	1.544
	TOTALX2	-.173	.033	-.522	-5.275	.000	.667	1.500
	TOTALX3	.218	.047	.390	4.660	.000	.933	1.071

a. Dependent Variable: TOTALZ

Based on Table 5, under the 'Collinearity Statistics' section, it can be seen that the Tolerance value for the tax compliance variable is 0.648, which is greater than 0.10, and the VIF value is 1.544, which is less than 10.00. Furthermore, the Tolerance value for the tax evasion variable is 0.667, which is greater than 0.10, and the VIF value is 1.500, which is less than 10.00. Furthermore, the Tolerance value for the religiosity variable is 0.933, which is greater than 0.10, and the VIF value is 1.071, which is less than 10.00. Therefore, based on the decision criteria for the multicollinearity test, it can be concluded that there is no multicollinearity in the first regression model.

Table 6. Multicollinearity Test for the Second Model

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.773	.384		15.030	.000		
	TOTALX1	.366	.023	.874	16.169	.000	.579	1.727
	TOTALX2	-.279	.020	-.818	-14.188	.000	.509	1.964
	TOTALX3	-.207	.027	-.358	-7.552	.000	.752	1.330
	TOTALZ	.315	.055	.305	5.691	.000	.589	1.699

a. Dependent Variable: TOTALY

Based on Table 6, under the Collinearity Statistics section, the Tolerance value for the tax compliance variable is 0.579, which is greater than 0.10, and the VIF value is 1.727, which is less than 10.00. Furthermore, the Tolerance value for the tax evasion variable is 0.509, which is greater than 0.10, and the VIF value is 1.964, which is less than 10.00. Furthermore, the Tolerance value for the religiosity variable is 0.752, which is greater than 0.10, and the VIF value is 1.330, which is less than 10.00. Furthermore, the Tolerance value for the compliance variable is 0.589, which is greater than 0.10, and the VIF value is 1.699, which is less than 10.00. Therefore, based on the decision criteria for the multicollinearity test, it can be concluded that there is no multicollinearity in the second regression model.

3) Heteroscedasticity Test

Table 7. Heteroscedasticity Test for the First Model

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.618	.239		2.580	.012		
	TOTALX1	-.021	.025	-.108	-.836	.406	.648	1.544

	TOTALX2	-.008	.020	-.051	-.405	.687	.667	1.500
	TOTALX3	-.024	.029	-.088	-.815	.417	.933	1.071

a. Dependent Variable: Abs_RES

Based on the results, the significance value (Sig.) for the tax awareness variable is 0.406. The significance value (Sig.) for the tax amnesty variable is 0.687. The significance value (Sig.) for the religiosity variable is 0.417. As the significance values for all three variables are greater than 0.05, in accordance with the decision criteria in Glejser's heteroscedasticity test, it can be concluded that there is no evidence of heteroscedasticity in the regression model.

Table 8. Heteroscedasticity Test for the Second Model

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.392	.227		1.726	.088		
	TOTALX1	.001	.013	.008	.058	.954	.579	1.727
	TOTALX2	.005	.012	.058	.403	.688	.509	1.964
	TOTALX3	.016	.016	.120	1.008	.316	.752	1.330
	TOTALZ	-.058	.033	-.237	-1.765	.081	.589	1.699

a. Dependent Variable: Abs_RES2

Based on the results, the significance value (Sig.) for the tax awareness variable is 0.954. The significance value (Sig.) for the tax amnesty variable is 0.688. The significance value (Sig.) for the religiosity variable is 0.316. The significance value (Sig.) for the compliance variable is 0.081. As the significance values for all four variables are greater than 0.05, in accordance with the decision criteria in Glejser's heteroscedasticity test, it can be concluded that there is no evidence of heteroscedasticity in the regression model.

4) Path Analysis

Table 9. Results of the Path Analysis Test for the First Model

Coefficients[a]

Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**	**Collinearity Statistics**	
		B	**Std. Error**	**Beta**			**Tolerance**	**VIF**
1	(Constant)	5.882	.388		15.179	.000		
	TOTALX1	.133	.041	.329	3.271	.002	.648	1.544
	TOTALX2	-.173	.033	-.522	-5.275	.000	.667	1.500
	TOTALX3	.218	.047	.390	4.660	.000	.933	1.071

a. Dependent Variable: TOTALZ

Model Summary[b]

Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.641[a]	.411	.392	.329

a. Predictors: (Constant), TOTALX3, TOTALX2, TOTALX1
b. Dependent Variable: TOTALZ

Referring to the output of Regression Model I in the Coefficients table, the results of the hypothesis tests based on Model I are as follows.

a. The analysis of the effect of tax awareness on compliance yielded a significance value of 0.002, which is less than 0.05. It can therefore be concluded that tax awareness has a direct and significant effect on compliance.
b. The analysis of the effect of tax amnesty on compliance yielded a significance value of 0.000, which is less than 0.05. It can therefore be concluded that tax amnesty has a direct, significant effect on compliance.
c. The analysis of the effect of religiosity on compliance yielded a significance value of 0.003, which is less than 0.05. It can therefore be concluded that religiosity has a direct and significant influence on compliance.

The R-squared value in the Model Summary table is 0.411. This indicates that the contribution of tax awareness, tax amnesty, and religiosity to tax compliance is 41.1%, whilst the remaining 58.9% is attributed to other variables not included in the study. Meanwhile, the e1 value is 0.767, obtained using the following formula:

e1 = $\sqrt{(1 - \text{R Square})}$

e1 = $\sqrt{(1 - 0{,}411)}$ = 0,767

This yields the following flowchart for Structure Model I:

Scheme 1. Flowchart for Structure Model 1

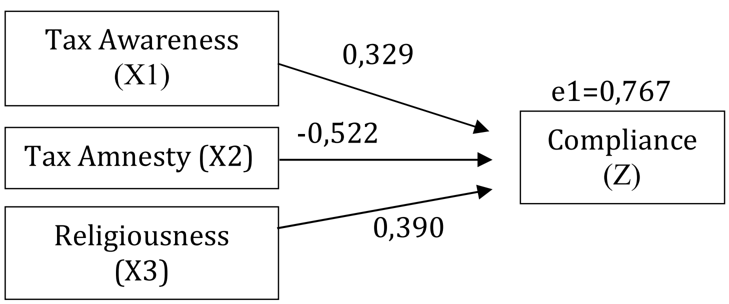


Table 10. Results of the Hypothesis Test for the Second Model

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	5.773	.384		15.030	.000		
	TOTALX1	.366	.023	.874	16.169	.000	.579	1.727
	TOTALX2	-.279	.020	-.818	- 14.188	.000	.509	1.964
	TOTALX3	-.207	.027	-.358	-7.552	.000	.752	1.330
	TOTALZ	.315	.055	.305	5.691	.000	.589	1.699

a. Dependent Variable: TOTALY

Model Summary

Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	.922[a]	.849	.843	.173

a. Predictors: (Constant), TOTALZ, TOTALX1, TOTALX3, TOTALX2

Referring to the output of Regression Model I in the Coefficients table, the results of the hypothesis testing based on Model I are as follows.

a. Analysis of the effect of tax awareness on Vehicle Tax (PKB) revenue yielded a significance value of 0.000, which is less than 0.05. It can therefore be concluded that there is a direct and significant effect of tax awareness on Vehicle Tax (PKB) revenue.
b. The analysis of the effect of tax amnesty on PKB revenue yielded a significance value of 0.000, which is less than 0.05. It can therefore be concluded that tax amnesty has a direct and significant effect on PKB revenue.
c. Analysis of the effect of religiosity on PKB revenue yielded a significance value of 0.000, which is less than 0.05. It can therefore be concluded that religiosity has a direct and significant effect on PKB revenue.
d. The analysis of the effect of compliance on PKB revenue yielded a significance value of 0.000, which is less than 0.05. It can therefore be concluded that compliance has a direct and significant effect on PKB revenue.

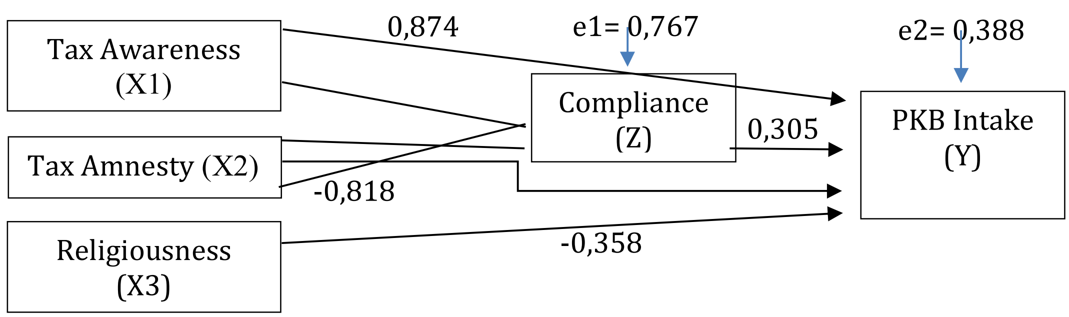
The R-squared value in the Model Summary table is 0.849. This indicates that the contribution of tax awareness, tax amnesty, religiosity, and compliance to PKB revenue is 84.9%, whilst the remaining 15.1% is attributed to other variables not included in the study. Meanwhile, the e^2 value is 0.382, obtained using the following formula:

$e2 = \sqrt{(1 - \text{R Square})}$

$e2 = \sqrt{(1 - 0{,}849)} = 0{,}388$

This yields the following path diagram for Structure Model II:

Scheme 2. Path Diagram for Structure Model 1



The interpretation of structural model II is as follows.

a. The direct effect of tax awareness on vehicle tax revenue is 0.874. Meanwhile, the indirect effect of tax awareness on PKB revenue through taxpayer compliance is obtained by multiplying the path coefficient from tax awareness to taxpayer compliance by the path coefficient from taxpayer compliance to PKB revenue, namely: 0.329 × 0.305 = 0.100. Thus, the total effect of tax awareness on PKB revenue is: 0.874 + 0.100 = 0.974. The calculation results show that the direct effect is greater than the indirect effect. This indicates that tax awareness has a strong influence on PKB revenue, both directly and through increased taxpayer compliance. However, the largest contribution comes from the direct effect of tax awareness on PKB revenue.

b. The direct effect of tax amnesty on PKB revenue is -0.818. Meanwhile, the indirect effect of tax amnesty on PKB revenue through taxpayer compliance is calculated as: (-0.522) × 0.305 = -0.159. Thus, the total effect of tax amnesty on PKB revenue is: (-0.818) + (-0.159) = -0.977. The calculation results show that both the direct and indirect effects are negative. The direct effect is also greater than the indirect effect. These findings indicate that tax amnesty tends to reduce PKB revenue, both directly and through a decrease in taxpayer compliance. Thus, taxpayer compliance acts only as a mediating variable that reinforces the negative effect of tax amnesty on PKB revenue.
c. The direct effect of religiosity on PKB revenue is -0.358. Meanwhile, the indirect effect of religiosity on PKB revenue through taxpayer compliance is calculated as: 0.390 × 0.305 = 0.118. Thus, the total effect of religiosity on PKB revenue is : (-0.358) + 0.118 = -0.240. The results indicate that religiosity has a direct negative effect on PKB acceptance but a positive indirect effect through taxpayer compliance. Although this indirect effect is not yet strong enough to offset the magnitude of the direct negative effect so that the total effect remains negative (-0.240) these results indicate that religiosity can increase PKB revenue by improving taxpayer compliance. Therefore, taxpayer compliance acts as an intervening variable that mediates the relationship between religiosity and PKB revenue.

Analysis

1. The Impact of Tax Awareness on Taxpayer Compliance

The results indicate that tax awareness has a positive and significant effect on taxpayer compliance, with a path coefficient of 0.329. These findings suggest that the greater the taxpayer awareness of the importance of taxes, the higher the compliance with tax obligations. Taxpayers who are aware of their tax obligations will respond positively and have confidence in the importance of paying taxes. Tax awareness is an individual's good-faith intention to fulfill their tax obligations based on a sincere and genuine sense of duty (Ferry, 2020).

The results of this study are consistent with the Theory of Planned Behavior (TPB), which posits that a positive attitude toward a behavior increases a person's intention and likelihood of engaging in that behavior. In the context of this study, tax awareness is a form of positive attitude toward tax obligations that ultimately encourages compliance among motor vehicle taxpayers. These findings are further supported by a study by Ferry (2020), which concluded that taxpayer awareness positively affects taxpayer compliance. Therefore, local governments need to continue improving tax education and outreach programs to strengthen public awareness of the importance of paying taxes on time.

2. The Impact of Tax Amnesty on Taxpayer Compliance

The research results show that tax amnesties have a significant negative effect on taxpayer compliance (β = -0.522). These findings indicate that the higher the intensity or frequency of tax amnesty programs, the more likely it is that the compliance rate of motor vehicle taxpayers will decline. These results can be explained from the perspective of taxpayer behavior. Repeated tax amnesty programs can create a moral hazard, leading taxpayers to delay tax payments in anticipation of future amnesty programs. Consequently, voluntary compliance, which should be fostered, actually weakens because taxpayers feel that late payments will not result in significant consequences. These findings differ from those of Ferry (2020) and Ulya (2022), who found that tax amnesties had a positive effect on taxpayer compliance. This discrepancy in results suggests that the effectiveness of tax amnesty policies is significantly influenced by regional characteristics, the patterns of policy outreach, and public perceptions of the program. In the context of Sibolga City, this study's results indicate that tax amnesty has not yet fostered sustainable compliance.

3. The Influence of Religiosity on Tax Compliance

The results of the study indicate that religiosity has a positive and significant effect on taxpayer compliance, with a coefficient of 0.390. This finding suggests that the higher a person's level of religiosity, the greater their tendency to comply with tax obligations. From the perspective of the Theory of Planned Behavior, religiosity can be linked to subjective norms—that is, the values and beliefs that influence an individual's behavior. The stronger a person's religious beliefs, the greater the motivation to act in accordance with those norms, including fulfilling tax obligations. It is this level of individual religiosity that influences a person's actions, such as a greater motivation to comply with tax obligations and the practice of religious values—such as honesty—in fulfilling those obligations. Consequently, as taxpayer compliance increases, so do government tax revenues. Therefore, one way to improve tax compliance is by instilling religious values from an early age (Zelmiyanti, 2021). Religiosity is an internal factor that has been shown to influence a person's decision to act. One aspect of a taxpayer's religious attitude is the belief that religion teaches the fulfillment of obligations, and one such obligation is the payment of taxes (Astutik, 2023). These findings suggest that moral and religious considerations can be important factors in improving taxpayer compliance. Therefore, efforts to improve compliance can be made not only through administrative measures but also by strengthening ethical values and social responsibility within society.

4. The Impact of Taxpayer Compliance on Vehicle Tax Revenue

The results of the study indicate that tax awareness has a positive and significant effect on motor vehicle tax (PKB) revenue, with a coefficient of 0.874. This finding suggests that the higher the taxpayers' awareness, the higher the motor vehicle tax revenue collected by the local government. This result implies that the higher the taxpayers' compliance, the better the motor vehicle tax revenue will be in Sibolga City. Tax awareness encourages taxpayers to fulfill their tax obligations on time and in accordance with applicable regulations. As public awareness grows, the number of taxpayers making tax payments rises, boosting local government revenue. These results indicate that tax awareness is a crucial factor in boosting motor vehicle tax revenue. This is consistent with research by Nyalung (2020), Hamidi (2023), and Budiarti (2022), which found that taxpayer compliance affects vehicle tax revenue. Thus, an increase in tax revenue does not depend solely on fiscal policy and law enforcement, but is also influenced by the public's awareness of the importance of paying taxes. According to Siregar (2020), Factors hindering the increase in motor vehicle tax revenue include the public's low awareness of vehicle tax payments and taxpayers' negligence, which is influenced by public priorities. Furthermore, some members of the public tend to distrust tax collectors due to rogue officials who abuse their authority; another factor is the economic situation. These findings indicate that tax education programs, outreach on the benefits of taxes, and efforts to increase transparency regarding the use of tax revenues need to continue so that the public can better understand the benefits of taxes for regional development.

5. The Impact of Tax Awareness on Vehicle Tax Revenue

The results of this study indicate that taxpayer compliance has a positive and significant effect on motor vehicle tax revenue, with a coefficient of 0.305. These findings suggest that increased taxpayer compliance will be followed by higher motor vehicle tax revenue. These research results support the theory of taxation, which states that tax revenue is greatly influenced by taxpayer behavior. Although the government has various tax policy instruments at its disposal, the success of tax collection ultimately depends on public compliance. Tax awareness plays a crucial role in determining the level of motor vehicle tax revenue. When taxpayers have a clear understanding of the importance of taxes and how their contributions support regional development, they tend to be more compliant with their tax obligations. High tax awareness reduces the risk of late payment or tax evasion, thereby directly increasing motor vehicle tax revenue. The decline in tax revenue is caused by low taxpayer compliance, such as late payments or failure to pay after purchasing a motor vehicle (Nyalung, 2020). Therefore, local governments need to continue improving the quality of tax services, expanding access to digital payment options, and strengthening oversight to promote sustained improvements in taxpayer compliance.

6. The Impact of Tax Amnesty on Vehicle Tax Revenue

The research findings indicate that tax amnesties have a significant negative effect on Motor Vehicle Tax (PKB) revenue (β = -0.818). This means that the more frequently tax amnesty programs are implemented, the more PKB revenue tends to decline. This finding must be interpreted with caution. Although tax amnesties can increase the collection of overdue taxes in the short term, such policies may reduce overall potential tax revenue by waiving certain revenue components, such as administrative penalties and late-payment fines. Furthermore, implementing tax amnesties too frequently may encourage taxpayers to delay tax payments until the next amnesty program is implemented. Thus, the results of this study indicate that tax amnesties are not necessarily an effective tool for sustainably increasing PKB revenue. Local governments should prioritize strategies to enhance voluntary compliance through tax education, streamlined services, and strengthened oversight rather than relying on repeated amnesty programs.

7. The Influence of Religiosity on Acceptance of the PKB

The results of the study indicate that religiosity has a negative and significant effect on acceptance of the PKB (β = -0.358). This finding contradicts the initial assumption that the higher a person's religiosity, the greater their acceptance of the tax. These results indicate that a high level of religiosity does not automatically increase PKB tax compliance. Although religious individuals tend to have a strong sense of morality, tax compliance is influenced not only by moral and religious aspects but also by economic factors, ability to pay, household financial conditions, and other administrative factors. This finding is theoretically interesting because it suggests that religious values play a greater role in shaping compliance behavior than in directly increasing tax revenue. Therefore, the relationship between religiosity and PKB revenue should be understood through the mediating role of taxpayer compliance (Effendi et al., 2022).

8. The Effect of Tax Awareness on Vehicle Tax Revenue through Taxpayer Compliance as an Intervening Variable

The analysis results show that tax awareness has an indirect effect on vehicle tax revenue through taxpayer compliance, with a coefficient of 0.100. This value is obtained by multiplying the coefficient of tax awareness on taxpayer compliance (0.329) by the coefficient of taxpayer compliance on vehicle tax revenue (0.305). In addition to having an indirect effect, tax awareness also has a larger direct effect on PKB revenue, namely 0.874. Thus, the total effect of tax awareness on PKB revenue reaches 0.974. This aligns with Arisandy's (2017) research, which states that when taxpayers are aware of their obligation to pay taxes, they become compliant. This high level of compliance directly contributes to increased PKB revenue, as more individuals pay their taxes on time and avoid tax evasion or deferral. These findings indicate that taxpayer compliance mediates the relationship between tax awareness and vehicle tax revenue. This means that increased tax awareness not only has a direct impact on tax revenue but also increases revenue by improving taxpayer compliance. However, since the direct effect is greater than the indirect effect, taxpayer compliance acts as a partial mediator. This indicates that tax awareness remains the primary factor influencing PKB revenue, both directly and by fostering taxpayer compliance.

9. The Effect of Tax Amnesty on Vehicle Tax Revenue through Taxpayer Compliance as an Intervening Variable

The results of the path analysis indicate that tax amnesty has an indirect effect of -0.159 on vehicle tax revenue through taxpayer compliance. This value was obtained by multiplying the coefficient of tax amnesty on compliance (-0.522) by the coefficient of compliance on vehicle tax revenue (0.305). This finding suggests that taxpayer compliance fails to reinforce the positive effect of tax amnesty on PKB revenue. On the contrary, tax amnesty reduces compliance, thereby leading to a decline in PKB revenue. These results support the hypothesis that moral hazard arises from the repeated implementation of tax amnesty programs. Thus, taxpayer compliance explains how tax amnesty policies can negatively affect PKB revenue. These findings offer a new perspective: fiscal incentive policies do not always lead to increased local revenue unless they are accompanied by efforts to foster long-term compliance.

The Effect of Religiosity on Acceptance of the Vehicle Tax through Taxpayer Compliance as an Intervening Variable

The results of the study indicate that religiosity has a positive indirect effect on vehicle tax revenue through taxpayer compliance, with a coefficient of 0.118. This value was obtained by multiplying the coefficient of religiosity on compliance (0.390) by the coefficient of compliance on vehicle tax revenue (0.305). Although religiosity has a direct negative effect on PKB revenue ($\beta = -0.358$), it can still increase PKB revenue by enhancing taxpayer compliance. This suggests that individuals with high levels of religiosity tend to be more compliant in fulfilling their tax obligations because they view compliance as part of their moral and social responsibility. These findings illustrate the complex relationship between religiosity and PKB revenue. Religiosity does not directly increase tax revenue but shapes taxpayer compliance behavior. Thus, taxpayer compliance has been shown to serve as a crucial intervening variable in bridging the relationship between religiosity and PKB revenue.

E. CONCLUSION

This study demonstrates that tax awareness and religiosity positively affect taxpayer compliance, whereas tax amnesty negatively affects it. Furthermore, taxpayer compliance has a significant positive effect on Motor Vehicle Tax (MVT) revenue. Tax awareness also has a positive direct effect on MVT revenue, whereas tax amnesty and religiosity have negative direct effects. The mediating analysis confirms that taxpayer compliance plays a crucial role in explaining the relationships between tax awareness, tax amnesty, religiosity, and MVT revenue. From a theoretical perspective, this study reinforces the applicability of the Theory of Planned Behavior (TPB) proposed by Icek Ajzen by demonstrating that attitudes, subjective norms, and perceived behavioral control influence regional tax revenue through the mechanism of taxpayer compliance. Moreover, the finding that tax amnesty negatively affects both taxpayer compliance and tax revenue extends the taxation literature by suggesting that fiscal incentives do not necessarily enhance voluntary compliance or increase tax revenue in the long term. Instead, repeated tax amnesty programs may create moral hazard and weaken taxpayers' voluntary compliance. From a practical perspective, local governments should prioritize strategies to strengthen taxpayer awareness and voluntary compliance through continuous tax education, public outreach programs, the digitalization of tax administration services, and more effective tax enforcement, rather than relying on recurring tax amnesty programs as the primary policy instrument for increasing regional tax revenue. This study has several limitations. First, the sample size was relatively small and limited to taxpayers in Sibolga City, potentially limiting the generalizability of the findings to other regions. Second, the study only examined four explanatory variables (tax awareness, tax amnesty, religiosity, and taxpayer compliance). Future research is therefore encouraged to incorporate additional determinants, such as service quality, tax sanctions, trust in government, tax literacy, and taxpayers' economic conditions, to provide a more comprehensive explanation of the factors influencing Motor Vehicle Tax revenue.

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