

# ANALYSIS OF MOTOR VEHICLE TAXPAYER COMPLIANCE IN SOUTHWEST PAPUA USING THE THEORY OF PLANNED BEHAVIOR (TPB) APPROACH

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## Abstract

This study analyzes motor vehicle taxpayer compliance in Southwest Papua Province using the Theory of Planned Behavior (TPB), which consists of attitude, subjective norms, and perceived behavioral control (PBC). A qualitative approach was applied to explore taxpayers' experiences across three regions representing different characteristics: Sorong City (urban), Aimas (semi-urban), and South Sorong (rural). Data were collected through in-depth interviews, observations, and documentation. The findings show that taxpayers' attitudes are shaped by service experience and perceived benefits of paying vehicle tax. Subjective norms strongly influence compliance, particularly in rural communities with strong communal culture. PBC emerged as the most dominant factor, influenced by geographical access, transportation costs, and the availability of services such as Drive Thru SAMSAT. The study concludes that taxpayer compliance is not determined solely by service quality but also by sociocultural and structural barriers. Recommendations include expanding Drive Thru services, improving information dissemination, and engaging community leaders in tax awareness campaigns.

**Keywords:** Taxpayer Compliance, Motor Vehicle Tax, Theory of Planned Behavior, Drive Thru Service, SAMSAT

## INTRODUCTION

Fiscal capacity remains a fundamental component in determining the ability of regional governments to support development, public services, and long-term administrative sustainability. In the Indonesian decentralization framework, local revenue plays a strategic role in enhancing regional financial independence while reducing excessive dependence on national transfers. One of the main components of regional revenue is the Motor Vehicle Tax (Pajak Kendaraan Bermotor/PKB), which contributes significantly to the financial foundation of many provinces. This is particularly relevant in newly established regions that are in the process of strengthening institutional capacity and financial infrastructure. As scholars have demonstrated, the performance of regional taxation depends not only on the size of the tax base but also on the behavioral, administrative, and institutional context that shapes taxpayer compliance at the community level (Saad, 2014). In this regard, the Province of Southwest Papua represents a critical empirical setting due to its expanding motor vehicle population and the continuing gap between revenue potential and actual tax realization.

The rapid growth of registered motor vehicles in Southwest Papua over the past five years indicates an increasing tax base that should, in principle, contribute to a rise in regional tax revenue. Official records from regional SAMSAT units show a consistent upward trend across multiple districts. For example, the number of motorized vehicles in Sorong City increased from 124,608 units in 2019 to 156,858 units in 2024, making the city the largest potential contributor to PKB revenue in the province. Similar upward trajectories are visible in Aimas and Sorong Selatan, although at different scales. Ideally, this growth should correlate positively with increased PKB realization. However, as regional data indicate, the realization of PKB revenue remains significantly below fiscal targets. In 2023, the province achieved only 66 percent of its PKB revenue target, while in 2024 the figure dropped slightly to 65 percent. Compounding this issue, outstanding tax arrears reach an estimated 57 to 58 percent of total outstanding obligations, signaling serious structural challenges in taxpayer compliance. This discrepancy illustrates that a growing tax base alone does not guarantee enhanced fiscal performance unless taxpayer behavior, service accessibility, and institutional support mechanisms are addressed (Idrus, 2024; Wangare, 2024).

A major issue influencing PKB realization in Southwest Papua lies in the substantial geographic disparities in compliance levels across different districts. Compliance is consistently higher in urban areas such as Sorong City, where service accessibility, transportation infrastructure, and administrative systems are comparatively strong. In contrast, rural districts such as Tambrau and Maybrat experience low compliance, with arrears exceeding 70 percent of eligible taxpayers. These contrasting patterns reflect how structural barriers—distance, transportation costs, limited service availability, and restricted administrative outreach—play a stronger role in shaping taxpayer decisions than financial ability or awareness alone (Sabry, 2024). In line with studies in public administration and taxation, such conditions demonstrate that compliance is not merely a product of regulatory knowledge or willingness but is strongly conditioned by physical, socioeconomic, and institutional

dimensions that shape perceived ability to fulfil tax obligations (Miles & Huberman, 1994; Yulianah & Pambudi, 2020).

To address this condition, the regional government has introduced several administrative innovations, the most notable being the deployment of Drive-Thru SAMSAT services in Sorong City. These innovations are intended to reduce administrative burdens by shortening processing time, improving service convenience, and minimizing crowding in main service facilities. Empirical evidence from other regions demonstrates that when tax services are accessible, efficient, and predictable, taxpayer confidence and satisfaction tend to increase, contributing positively to formal and material compliance rates. However, in Southwest Papua, the benefits of such innovations are unevenly distributed; Drive-Thru services are currently limited to the provincial capital and not yet available in the majority of districts. As a result, taxpayers in rural regions continue to face long travel distances, high transportation costs, limited operating hours, and sparse dissemination of service information. Thus, while administrative modernization contributes positively to compliance for some taxpayers, its potential impact remains constrained by uneven service diffusion and structural inequality in territorial accessibility (Dom et al., 2022; Rumasukun & Noch, 2023).

Beyond administrative limitations, tax compliance is shaped by behavioral and psychological dimensions that influence how individuals interpret and respond to tax obligations. The Theory of Planned Behavior (TPB), introduced by Ajzen (1991), provides a widely applied conceptual framework for understanding behavioral intentions and actions in taxation contexts. According to TPB, actual behavior is determined by behavioral intention, which is shaped by three core components: individual attitudes toward the behavior, subjective norms within the surrounding social environment, and perceived behavioral control (PBC), representing the individual's assessment of their ability to perform the required behavior. In taxation studies, TPB has been shown to effectively explain variations in taxpayer decisions, including compliance, resistance, late payment, and selective non-participation (Bobek & Hatfield, 2003). When applied to PKB, TPB posits that taxpayers may choose to comply not only because the law requires them to do so but also because they believe payment is beneficial, socially expected, and practically achievable.

Previous studies have demonstrated the role of taxpayer attitudes as a core determinant of compliance behavior. Attitudes may be shaped by perceived benefits of taxation, previous administrative experiences, transparency of government expenditures, and confidence in institutional accountability (Ajzen, 1991). In communities where taxpayers perceive that PKB contributes to road maintenance, infrastructure development, and public services, attitudes are generally positive and accompanied by higher compliance. Conversely, negative or neutral attitudes may result when taxpayers feel that tax expenditures offer little visible return or when administrative experiences have been unsatisfactory. In Southwest Papua, such variations are visible across districts. Urban taxpayers with better service access tend to view PKB as reasonable and routine, while rural taxpayers, who face considerable logistical obstacles, often develop negative perceptions not due to ideological rejection but because the effort required to fulfil obligations outweighs perceived benefits. Such variations underscore the need to situate compliance studies in their broader psychological and lived contexts.

In addition to attitudes, subjective norms play an important role in influencing tax compliance, particularly in collectivist societies. Subjective norms refer to social pressure or expectations from significant actors or groups, such as family members, religious leaders, community elders, or professional networks (Ajzen, 1991; Mustikasari, 2007). In Southwest Papua, social relations remain deeply embedded in communal norms, with high respect for traditional authority figures and community leaders. Studies have shown that in such environments, individual decisions often reflect social conformity: people comply because others in the community expect them to do so. In rural districts especially, church leaders, clan elders, and family networks can effectively influence behavior, making subjective norms a potentially powerful lever for improving PKB compliance. This contextual condition suggests that interventions purely focused on administrative efficiency may be insufficient unless accompanied by strategic community engagement.

Among the three TPB determinants, perceived behavioral control frequently emerges as the most dominant predictor of tax compliance in developing regions (Yulianah & Pambudi, 2020). PBC refers to the perceived ease or difficulty of performing a behavior and reflects both internal factors such as knowledge and financial capacity and external factors such as service accessibility, transportation infrastructure, time constraints, and administrative transparency. In the context of Southwest Papua, external factors are particularly salient due to vast geographic distances, uneven road quality, limited transportation, and the absence of alternative service channels in many districts. Even when taxpayers are aware of their obligations and socially encouraged to comply, low PBC can reduce the likelihood of payment, leading to delayed compliance or complete disengagement. Thus, understanding taxpayer behavior in such settings requires recognizing that compliance failures may result not from unwillingness but from objective limitations that reduce behavioral feasibility.

Despite significant research on taxation and TPB, studies focusing specifically on PKB in newly established provinces such as Southwest Papua remain limited. Existing literature predominantly examines urban settings or metropolitan provinces, employs quantitative approaches, and often understates the lived experiences of taxpayers operating within geographically challenging administrative environments. Furthermore, few studies evaluate the behavioral implications of service innovations such as Drive-Thru SAMSAT or analyze how infrastructural inequalities contribute to PBC and compliance variations. These gaps suggest the need for more localized, context-sensitive, and qualitative inquiry capable of capturing the nuances of how social norms, administrative structures, and geographic realities interact to shape PKB compliance.

Accordingly, this study seeks to analyze taxpayer compliance with PKB in Southwest Papua using the Theory of Planned Behavior as its conceptual framework. The research offers novelty by applying a qualitative approach that uncovers the experiential dimensions of taxpayer behavior across urban, semi-urban, and rural settings. It examines how attitudes, subjective norms, and perceived behavioral control interact to shape compliance, while also evaluating the extent to which administrative innovations and geographic constraints contribute to behavioral outcomes. By doing so, this study provides empirical insights that contribute to taxation scholarship, supports theoretical refinement of TPB in decentralized and geographically diverse contexts, and offers practical implications for regional governments seeking to design more equitable and culturally grounded strategies for enhancing PKB compliance.

## METHODOLOGY

This study adopted a qualitative descriptive research design to explore taxpayer compliance behavior related to motor vehicle tax payments in Southwest Papua Province. The qualitative approach enabled the researcher to investigate lived experiences, perceptions, and behavioral determinants that are not easily captured through numerical measurement. In line with Creswell (2014), qualitative inquiry offers the depth required to understand phenomena shaped by social meaning, subjective interpretation, and contextual realities. The research was grounded in the Theory of Planned Behavior (Ajzen, 1991), which posits that compliance is influenced by internalized attitudes, perceived social expectations, and perceived capacity to carry out the behavior. This framework was suitable for analyzing whether non-compliance in the region resulted from unwillingness, structural limitations, or a combination of both.

Data were collected between September and December 2024 in three contrasting administrative locations: Sorong City, Aimas in Sorong Regency, and South Sorong. These sites were selected to represent varying levels of administrative development, service accessibility, and infrastructural challenges. Sorong City functioned as the urban center with modern SAMSAT services, including Drive-Thru facilities, ensuring high service accessibility. Aimas reflected a semi-urban transition where administrative exposure and public mobility differed widely, while South Sorong represented rural conditions where long travel distances and poor road infrastructure shaped perceptions of behavioral feasibility. Conducting the research within a single fiscal cycle enabled the collection of real-time reflections on service performance, seasonal mobility challenges, and public responses to administrative reforms.

Participants were selected through purposive and snowball sampling to ensure that respondents possessed direct experience with the phenomena under study. The final sample consisted of fifteen participants comprising taxpayers, SAMSAT officers, and community leaders, including religious and traditional figures. This composition enabled triangulation of viewpoints reflecting personal experience, administrative understanding, and community influence. Data sources included semi-structured interviews, non-participatory observation, and document review. Primary data encompassed participant narratives and field observations, while secondary data included SAMSAT administrative records, annual tax statistics from 2019 to 2024, regulatory documents, and scholarly literature that informed methodological grounding. Observations were conducted at SAMSAT offices, including Drive-Thru operations, to verify whether service mechanisms functioned as officially described and to document the structural factors shaping perceived behavioral control. Data analysis followed the interactive model of Miles, Huberman, and Saldaña (2014), consisting of data condensation, data display, and conclusion drawing with continuous verification. Interview transcripts and observational notes were coded based on the core TPB constructs, and analytical matrices were developed to synthesize thematic patterns across the three research sites. Triangulation strengthened data validity through the use of multiple data collection methods and diverse respondent categories, while member checking was employed to verify the accuracy of interpretations. The researcher served as the primary research instrument, assisted by recording devices, field notes, and document files that provided permanent evidence for analytical re-evaluation. Through this systematic process, the study generated robust qualitative insights into the psychological and structural determinants that shape taxpayer compliance behavior in Southwest Papua Province.

## RESULTS AND DISCUSSION

The results of this study are based on fieldwork conducted in three administrative regions of Southwest Papua Province: Sorong City, Aimas in Sorong Regency, and South Sorong. These regions were selected to represent the diversity of socio-geographic and infrastructural conditions shaping taxpayer behavior. Sorong City is the urban center of the province, characterized by high population density, established administrative structures, and modern public service facilities, including a dedicated Drive-Thru SAMSAT service. This environment supports relatively easy access to public services and allows taxpayers to complete their annual Motor Vehicle Tax (PKB) obligations with minimal logistical challenges. Interviews with taxpayers in Sorong City confirmed that the urban setting provides predictable mobility, shorter travel distances, and more transparent service communication channels compared to peripheral regions.

Aimas occupies a semi-urban position between the administrative hub of Sorong City and the more dispersed rural settings of the province. Public transportation exists but is relatively inconsistent, administrative outreach

is present but uneven, and service availability does not fully align with the diverse schedules of working taxpayers. As a result, residents in Aimas demonstrate a transitional pattern of behavior where willingness to comply with PKB obligations exists but is frequently moderated by practical inconvenience, unclear information, and limited availability of alternative service mechanisms. The heterogeneity of socio-economic and infrastructural characteristics in Aimas makes it a critical case for understanding incremental differences between urban and rural taxpayer experiences.

South Sorong represents the rural end of the spectrum. The region's settlements are scattered, roads are predominantly unpaved or damaged, and travel to SAMSAT facilities often requires long, costly, and unpredictable journeys. Many taxpayers reported that reaching the nearest SAMSAT office may take hours, and during heavy rain, some routes become temporarily inaccessible. The absence of mobile or satellite SAMSAT services compounds these challenges. Residents expressed that complying with PKB is not a matter of unwillingness but of structural obstacles affecting their perception of feasibility. The accumulation of these differences highlights the need to analyze taxpayer behavior not only through psychological constructs but through the lived realities that shape intention and action.

#### **Attitude Toward Motor Vehicle Tax Compliance**

Attitudes toward PKB compliance varied significantly across the three research sites and were shaped by perceptions of administrative service quality, personal experiences with tax payment processes, and beliefs about the tangible value of PKB contributions. In Sorong City, the majority of taxpayers expressed a positive attitude toward paying PKB. Respondents commonly described tax payment as a normal civic duty and acknowledged that recent service improvements facilitated compliance. One taxpayer stated,

*"I pay PKB every year because it is an obligation. Now with the Drive-Thru, it is much faster."*

Positive experiences with service efficiency reinforced the perception that the system respected taxpayers' time and effort, creating favorable evaluative judgments consistent with the Theory of Planned Behavior.

In Aimas, attitudes were more mixed. Taxpayers recognized the legal obligation to pay PKB, yet several expressed disappointment regarding the limited visibility of development outcomes. Some respondents observed that while they paid PKB annually, improvements in public infrastructure, such as roads, were not clearly evident. One participant noted,

*"I pay because it is required, but sometimes I do not see improvements here."*

These experiences weakened emotional and cognitive reinforcement of the behavior, reflecting earlier findings that perceived fairness and visible returns to taxation contribute strongly to positive tax attitudes. However, taxpayers in Aimas did not reject PKB as a principle; rather, they expressed concern that the perceived benefits were not proportional to the effort required to comply.

In South Sorong, attitudes often appeared negative but were rooted in practical realities rather than philosophical opposition. Many taxpayers emphasized that travelling to SAMSAT was burdensome due to long distances and poor road conditions. One respondent reflected,

*"Paying PKB is difficult; it is too far to SAMSAT, so I delay it."*

Such statements demonstrate that attitudes are partially shaped by lived experience. When the burden of compliance exceeds the perceived benefit, the psychological evaluation of the behavior becomes less favorable. As Ajzen's framework suggests, attitudes retain a dynamic relationship with behavioral control: positive intention may diminish when the perceived cost of execution grows disproportionately larger than perceived rewards.

#### **Subjective Norms and Social Influence**

Subjective norms emerged as a key factor influencing compliance across all research sites, though their intensity and form differed according to cultural and social environment. In Sorong City, social influence was present but more institutional than personal. Respondents reported that workplace environments often acted as reinforcing mechanisms when colleagues or supervisors reminded one another to complete PKB payments before road inspections. The influence of social expectations was indirect, appearing as part of shared professional responsibility rather than intimate community pressure.

In Aimas, subjective norms derived predominantly from interpersonal relationships, especially within households. Many taxpayers noted that family members routinely reminded them about PKB deadlines. One participant stated,

*"My wife usually reminds me when the tax is about to expire."*

This aligns with existing research suggesting that in households where financial obligations are shared or discussed collectively, tax compliance can be encouraged through internal social accountability. Community-based informal communication also played a role, including neighbors or friends exchanging information about payment schedules or late-payment penalties. These influences helped taxpayers maintain awareness of their obligations even when administrative communication was lacking.

In South Sorong, subjective norms were strongest and most community-oriented. Respondents described that church leaders, village elders, and clan authorities often promoted lawful conduct and responsible citizenship, including timely tax payment. One interviewee explained,

*"The pastor often reminds us in church about following the rules, including paying taxes."*

Traditional authority also continues to hold a central role in rural governance, and communication from community leaders can significantly affect group behavior. In a setting where administrative outreach is limited, these social networks act as intermediaries between citizens and the state. However, the same



mechanism may also normalize non-compliance when leaders do not emphasize PKB obligations or when structural barriers make compliance unrealistic. The strength of social cohesion therefore cuts both ways: it can reinforce compliance or collectively rationalize delay.

### **Perceived Behavioral Control**

Perceived behavioral control (PBC) proved to be the strongest variable influencing actual compliance outcomes. Taxpayers interpreted PKB obligations within the constraints of their daily realities, and when structural conditions made compliance difficult, behavioral intention failed to convert into action even when positive attitudes and social expectations were present.

In Sorong City, PBC was highest due to short distances, reliable transportation, and the availability of Drive-Thru SAMSAT. Respondents described the tax process as simple, predictable, and easy to incorporate into daily schedules. The presence of consistent service information further strengthened their confidence in the likelihood of successful payment. The predictability of their environment reinforced a stable sense of control, enabling behavioral action to closely mirror intention.

In Aimas, PBC was moderate. Taxpayers did not face extreme geographic barriers but were affected by service limitations such as restricted operating hours or unclear communication of administrative changes. Several respondents expressed uncertainty about new policies, temporary service closures, or penalty waivers. Lack of information reduced their confidence in planning and completing payment, lowering perceived control even when logistical distance was not prohibitive.

In South Sorong, the effect of PBC was most visible. Respondents consistently emphasized travel difficulty, unpredictable road access, and fuel costs as major barriers. One participant explained,

*"The journey can take hours, and when it rains, sometimes you cannot pass."*

These structural constraints created a situation in which even taxpayers motivated to comply were unable to convert intention into behavior. This confirms the core argument of TPB that perceived ability to perform a behavior is as important as willingness. In South Sorong, PBC suppresses action more strongly than attitude or subjective norms.

The enabling and constraining factors shaping compliance were multidimensional. In Sorong City, the Drive-Thru SAMSAT served as the primary enabling mechanism. Taxpayers felt respected by a service that minimized time investment and reduced bureaucratic friction. Reliable operational hours, courteous staff, and system clarity enhanced satisfaction and reinforced positive behavioral momentum.

In Aimas, enabling factors included moderate distance from SAMSAT and the existence of a formal office. However, lack of diversified service access, limited information, and operational inconsistency acted as constraints. Respondents described missing payment deadlines not due to lack of willingness but because they were unaware of service changes or penalty relaxation programs.

In South Sorong, constraints dominated. Travel distances, road quality, weather conditions, and limited transportation availability were repeatedly mentioned in interviews. The absence of alternative channels such as periodic mobile SAMSAT services compounded this issue. As a result, even those who believed in fulfilling their tax obligations sometimes postponed payment for months or years.

The combination of attitudes, subjective norms, and perceived behavioral control produced clear variation in compliance outcomes among the three research sites. Sorong City exhibited the highest compliance due to the alignment of positive attitudes, moderate social reinforcement, and strong perceived control. Aimas demonstrated fluctuating compliance, with intention weakened by moderate service limitations and informational uncertainty. South Sorong exhibited the lowest compliance, not because taxpayers rejected their duty but because logistical constraints overpowered psychological readiness.

These findings demonstrate that compliance is not a uniform behavioral output but the result of interacting psychological and environmental conditions. Positive intention alone is insufficient when individuals lack feasible means to act. The conceptual framework of the Theory of Planned Behavior successfully explains these variations and highlights the need for differentiated administrative strategies tailored to regional realities. The findings of this study demonstrate that taxpayer compliance with motor vehicle tax obligations in Southwest Papua Province is a multifaceted behavioral outcome shaped by the interplay of attitudes, subjective norms, and perceived behavioral control as articulated in the Theory of Planned Behavior. Compliance is not merely a function of financial capacity or legal awareness but a negotiated action influenced by individual evaluations of taxation, community social pressures, and structural enablers or constraints. Across the three research sites, an important pattern emerged: positive attitudes and normative support alone were not sufficient to produce consistent compliance unless accompanied by adequate perceptions of behavioral feasibility. This aligns with Ajzen's assertion that behavioral intention translates into actual action only when individuals believe they possess the means and opportunity to perform the behavior. In the context of Southwest Papua, taxpayers in all districts frequently endorsed the value of lawful behavior but diverged sharply in their ability to execute it due to differences in mobility, service availability, and logistical access.

Attitudinal variation was strongly shaped by the visibility of public services and administrative responsiveness. In Sorong City, taxpayers expressed positive evaluations of PKB due to clear benefits and efficient service mechanisms, particularly the Drive-Thru system. Such positive administrative experiences reinforced the perception that the government respected citizens' time and facilitated compliance. The literature suggests that visible returns to taxation enhance public willingness to interact with state institutions, particularly when service satisfaction exceeds cognitive thresholds of fairness and efficiency. In Aimas, however, mixed attitudes

emerged due to a discrepancy between tax obligation and perceived developmental outcomes. Although taxpayers understood and accepted their civic responsibilities, the absence of visible infrastructure improvements reduced emotional reinforcement of the behavior. This supports existing studies showing that taxpayer attitudes weaken when the perceived benefits of taxation are ambiguous or difficult to observe. In South Sorong, negative attitudes did not result from ideological opposition but from the accumulated frustrations of real-world challenges, such as multi-hour travel to SAMSAT offices, unreliable roads, and limited transport options. Thus, attitude in rural contexts reflects not only personal belief but the fatigue of repeated structural friction. These differences demonstrate that taxation attitudes in developing and peripheral regions cannot be separated from infrastructural realities that shape citizens' lived experience of the state.

Subjective norms played distinct roles across the inspected regions, reflecting the social architecture of decision-making in Southwest Papua. In urban environments, such as Sorong City, social influence was subtler and largely institutional, where compliance reminders emerged in workplace relationships and professional expectations rather than intimate social settings. In Aimas, household roles constituted the primary source of social pressure, with spouses and close family members encouraging timely payment. This phenomenon is well-recognized in behavioral literature, particularly in collectivist settings where domestic communication forms a central mechanism of economic coordination. In South Sorong, subjective norms were most pronounced and embedded in communal authority structures. Religious and traditional leaders often served as social conduits for civic responsibility, reinforcing the collective orientation of compliance. However, the same mechanisms could produce shared rationalization for non-compliance when structural barriers made timely payment unrealistic. This confirms the position that subjective norms are context-dependent and operate within the boundaries of perceived feasibility. Communities may value compliance, yet collectively agree that action is temporarily suspended if environmental conditions make such action disproportionately burdensome.

Perceived behavioral control emerged as the major determinant differentiating compliance outcomes across locations. In Sorong City, taxpayers perceived high control due to straightforward service access, short distances, predictable operating hours, and administrative transparency. This confirms empirical work suggesting that streamlined public service delivery enhances psychological certainty and increases the likelihood of behavioral execution. In Aimas, behavioral control was moderate; taxpayers experienced no extreme travel difficulties yet were constrained by limited information, changing office schedules, and inconsistent communication regarding regulatory adjustments. Uncertainty about the process—not inability—reduced confidence in their capacity to comply. In South Sorong, perceived behavioral control was lowest and directly shaped by geographic and infrastructural challenges. Interview data indicated that taxpayers frequently postponed payments not out of non-compliance intention but because the journey to SAMSAT was long, expensive, and vulnerable to weather disruption. The literature identifies such situations as cases of structural non-compliance, where individuals intend to act but lack the means to do so. Thus, TPB successfully explains the divergence between intention and action, demonstrating the need for policy interventions that do not assume uniform behavioral opportunity across administrative territories.

The cross-site comparison also highlights the critical role of administrative equity in public service design. The provincial reform of introducing a Drive-Thru facility in Sorong City improved compliance substantially but unintentionally widened the service gap between urban and rural taxpayers. While innovation benefited those in developed centers, residents in remote districts continued to shoulder the highest logistical burden, reinforcing existing disparities. This reflects a broader challenge in decentralized public administration, where reform implemented at the capital level does not automatically diffuse to peripheral locations. A more distributed service strategy—such as periodic mobile SAMSAT operations, village-based pop-up service points, or coordinated digital payment systems—could reduce the structural barriers that suppress perceived control in rural districts. Prior studies have shown that mobile administrative services can significantly improve compliance when geography is a primary obstacle. Applying such approaches within Southwest Papua would align service delivery with the lived constraints of taxpayers rather than expecting citizens to adapt to systems designed without territorial variation in mind.

The findings also carry theoretical implications. While TPB proved robust in explaining compliance behavior, the results suggest that in geographically fragmented regions, perceived behavioral control may outweigh the influence of attitudes and subjective norms. This differs from urban tax behavior literature, where attitudinal or normative forces commonly dominate compliance outcomes. In this study, many taxpayers possessed positive attitudes and strong normative support but failed to act due solely to environmental limitations. This indicates that in contexts where basic access is highly variable, TPB constructs do not exert equal weight. The theoretical model may therefore require contextual interpretation when applied in regions characterized by infrastructural deficits and uneven administrative presence. Future behavioral models addressing taxation in rural or archipelagic contexts may need to incorporate structural constraints not merely as modifiers of PBC but as fundamental antecedents that reconfigure the behavioral equation itself.

## CONCLUSION

This study demonstrates that taxpayer compliance with motor vehicle tax obligations in Southwest Papua Province is not solely a matter of individual willingness but is deeply shaped by the interaction of attitudes, subjective norms, and perceived behavioral control as outlined in the Theory of Planned Behavior. While

positive attitudes and normative support were present in all three research sites, these factors translated into consistent compliance only when taxpayers believed that they possessed the practical ability to fulfill their tax obligations. The findings show that perceived behavioral control emerged as the most decisive determinant of actual compliance behavior, particularly in regions where infrastructural and administrative constraints remained pronounced. Urban taxpayers in Sorong City benefited from accessible public services, predictable administrative processes, and service innovations such as Drive-Thru SAMSAT, which reinforced positive taxpayer evaluations and strengthened the probability of compliance. In contrast, taxpayers in Aimas and especially South Sorong encountered varying degrees of logistical difficulty, insufficient information, and limited service availability, which weakened their confidence in their ability to comply despite acknowledging the civic importance of tax payment. This divergence demonstrates that non-compliance in rural areas should not be interpreted as resistance to taxation but as a structural outcome of limited service accessibility. The findings also highlight an important policy implication: service innovation implemented only at the administrative center risks widening the gap between urban and rural taxpayers. To achieve equitable compliance outcomes, provincial authorities must extend service reforms to peripheral districts through mobile service delivery, decentralized administrative posts, and improved communication channels. Strengthening infrastructural support and reducing transactional burdens would enhance perceived behavioral control, allowing positive attitudes and normative pressures to convert into real behavioral action.

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