



## The Compliance Factors of Motor Vehicle Tax Payments in Central Java Province: Taxpayer Perspective

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**Abstract:** *The number of motorized vehicles is always increasing, which is used by local governments to optimize regional tax revenues through Motor Vehicle Tax. The Covid-19 pandemic has had an impact on the emergence of government programs to ease the burden on society through amnesty of fines, known as tax amnesty. Restrictions on activities due to the pandemic have also encouraged local governments to innovate by creating application-based online tax payment systems. This research aims to analyze the influence of modernization of the tax administration system, service quality, and tax amnesty on compliance with motor vehicle taxpayer in Central Java Province. The method used is a quantitative method using primary data through distributing questionnaires. The sampling method used a simple random sampling technique and data obtained from 522 respondents. Data analysis uses multiple linear regression. The results of the analysis show that the variables modernization of the tax administration system, service quality, and tax amnesty have a positive and significant effect on compliance of motor vehicle taxpayer in the Central Java Province region.*

**Keywords:** *Motor vehicle tax, System modernization, Service quality, Tax amnesty Tax compliance.*

### 1. Introduction

Regional Taxes have an important role in supporting regional development through Regional Original Income (PAD). Sources of PAD consist of regional tax revenues, regional levies and other legitimate regional original income, where in this case regional taxes are the largest component contributing to PAD. One type of regional tax that makes a significant contribution at the local government level is Motor Vehicle Tax.

Motor Vehicle Tax is a fairly large contribution to regional income compared to other taxes (Susanto & Arfamaini, 2021). This occurs in line with the increase in mobility and community activities, which causes the number of motorized vehicles to continue to increase every year. The increase in the number of vehicles causes an increase in the tax burden borne by vehicle owners. This phenomenon is exploited by the provincial government to attract PAD. However, in reality, the increase in the number of vehicles is not immediately followed by the high realization of Motor Vehicle Tax in Central Java Province. This is shown by the increase in Motor Vehicle Tax arrears every year as in Table 1. Based 1, it can be seen that the Motor Vehicle Tax revenue realization target since 2020 has not been achieved 100%, even in 2023 there is still 23.6% of the target that had not been realized. This showed a decrease in compliance with Motor Vehicle Tax payments. Taxpayer compliance is taxpayer's willingness to fulfill their tax obligations in accordance to regulations without carried out the inspection thorough investigations, warnings or threats in the application of sanctions

from legal or administrative perspective. Taxpayer compliance is an important factor in realizing the tax revenue target because the higher the taxpayer compliance, the greater the amount of tax revenue.

**Table 1. Target and Realization of Revenue for Motor Vehicle Tax in Central Java**

Year	Target (Rp)	Realization (Rp)	Percentage (%)	Arrears (Rp)
2018	4,064,855,000,000	4,248,132,806,425	103.94	0
2019	4,501,131,000,000	4,618,496,197,625	104.50	0
2020	4,714,000,000,000	4,579,535,646,300	97.14	134,464,353,700
2021	5,154,952,796,000	4,758,837,286,600	92.32	396,115,509,400
2022	5,521,380,840,000	5,432,537,592,000	98.39	88,843,248,000
*2023	6,022,354,487,000	4,601,745,263,175	76.41	1,420,609,223,825

\*data until 08 November 2023

A downward trend in Motor Vehicle Tax receipts has occurred since the Covid-19 pandemic occurred. In 2020, as many as 1.7 million motor vehicle owners in Central Java were in arrears in paying their vehicle tax. Restrictions on activities due to the pandemic have also encouraged local governments to innovate by creating application-based online tax payment systems. The modernization of the tax administration system aims to make motor vehicle tax payments easier. In this case, the government has created an innovation in paying taxes to make it easier for taxpayers to fulfill their tax obligations in the motor vehicle sector, such as: Samsat Pemaux, Samsat Gerai/Corner/Payment Point/Outlet, Samsat Drive Thru, Samsat Keliling, Samsat Delivery Order/Door to Door, E-Samsat, and other Samsat developments are in line with technological advances and community expectations (Virgiawati et al., 2019).

The achievement of revenue from motor vehicle tax that exceeded the target was inseparable from the government's efforts to attract people to pay taxes. One of the government's efforts to attract people to pay taxes is by implementing a tax write-off policy. This tax write-off policy is in the form of a policy of eliminating administrative sanctions for motor vehicle tax increases and/or interest. Actually, it's not only motor vehicle tax, motor vehicle transfer fees are also included in this bleaching policy. Tax bleaching means an action taken by the State to discipline Taxpayers who have not paid their obligations in paying Vehicle Tax for a long time or eliminate the burden of late payment fines during a certain period. The purpose of doing tax bleaching shows that there is a lack of awareness of taxpayers in paying taxes so that there are taxpayers who do not pay motor vehicle tax. Motor vehicle tax that is not paid by the taxpayer will become arrears or receivables for the government (Asmaria et al., 2024).

The difference between this research and previous research is the addition of the Tax Bleaching variable as an independent variable. The tax bleaching program is a program launched by the government as an emergency policy for the Covid-19 pandemic, so it is quite new and interesting to research regarding its effect on Motor Vehicle Tax taxpayer compliance (Susilowati, 2023). The tax reduction applies to the elimination of motor vehicle tax fines, free transfer of vehicle title fees for used vehicles or vehicle transfers (BBNKB II), as well as free Motor Vehicle Tax principal for fifth year arrears. In Central Java, the

whitewashing has been in effect since 28 August 2023, where the elimination of motor vehicle tax fines and principal motor vehicle tax arrears for the fifth year as well as BBNKB II and Progressive Free Tax lasts until 22 December 2023 and the exemption from administrative sanctions is valid until 30 September 2023.

## **2. Literature Review & Hypotheses Development**

### **2.1. Attribution Theory**

Attribution theory was first proposed by Fritz Heider and then developed by Harold Kelley that attribution theory is a theory explains a person's behavior, that when an individual observes the behavior of another individual, the individual attempts to explain whether the behavior was caused by internal or external parties ([Anggraeni & Sulistyowati, 2020](#)). Internally caused behavior is behavior that is under the individual's own personal control, such as personality traits, awareness, and abilities. Meanwhile, externally caused behavior is behavior that is influenced by external parties, where individuals are indirectly forced to behave because of a situation, demands or environment, such as social influence from other people. In this research, Motor Vehicle Tax taxpayer compliance is influenced both internally and externally. Internal influences include motivation and a sense of security by paying Motor Vehicle Tax for motor vehicle ownership, while external influences include the implementation of regulations and tax sanctions in Indonesia. In this study, based on attribution theory, factors that can affect taxpayer compliance include moral obligations as internal factors, E-Samsat as a modernization of tax system, tax service quality, and tax bleaching program as external factors.

### **2.2. Motor Vehicle Tax**

Taxes are a source of state revenue in the form of mandatory levies paid by the people to the state and will be used for the benefit of the government and the general public. Based on collection institutions in Indonesia, taxes are divided into 2 (two), namely Central Tax and Regional Tax. Central Taxes are largely managed by the Ministry of Finance through the Directorate General of Taxes, while Regional Taxes are managed by Regional Governments at both the Provincial and Regency/City levels. Motor Vehicle Tax is included in the type of provincial tax which is part of Regional Tax. According to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, Motor Vehicle Tax is a tax on ownership and/or control of motor vehicles where motor vehicles are all wheeled vehicles and their trailers used on all types of land roads and driven by technical equipment. in the form of a motor or other equipment whose function is to convert a certain energy resource into motor power for the motor vehicle in question. Heavy and large equipment that uses wheels and motors in its operation and is not permanently attached as well as motorized vehicles that are operated on water are also included in the motorized vehicle category ([Indonesia, 2009](#)).

Furthermore, as defined in Article 1 numbers 12 and 13 of Law Number 28 of 2009, tax collection on motor vehicle ownership is carried out at the office with the One-Stop Single Administration System (SAMSAT). Based on Presidential Regulation Number 5 of 2015 concerning the Implementation of SAMSAT, SAMSAT involves 3 (three) government agencies in receiving Motor Vehicle Tax, including: Provincial Regional Revenue Agency,

responsible for managing motor vehicle taxes; The Regional Police of the Republic of Indonesia, especially the Regional Police Traffic Directorate, is responsible for the Registration and Identification of Motor Vehicles (Regiden Ranmor); and PT. Jasa Raharja (Persero); responsible for managing Mandatory Contributions to the Road Traffic and Transportation Accident Fund (SWDKLLJ).

### **2.3. Tax Compliance**

Tax compliance is the taxpayer's actions in providing his tax obligations in accordance with the provisions of the laws and tax implementation regulations in force in a country. Tax compliance is the willingness of taxpayers to fulfill their tax obligations in accordance with applicable regulations without the need for audits, in-depth investigations, warnings or threats in the application of sanctions both from a legal and administrative perspective. Compliance in tax matters is a discipline possessed by taxpayers to carry out their obligations in the field of taxation in accordance with applicable laws. The more taxpayers who can fulfill their tax rights and obligations, the more taxpayers can be said to be compliant with tax regulations (Susanto & Arfamaini, 2021).

In taxation, it means that tax compliance is obedience, submission and compliance as well as implementing the provisions taxation. A compliant taxpayer is a taxpayer who obeys, fulfills and carries out tax obligations in accordance with the provisions of statutory regulations. Tax payer compliance is stated by Nowak as "a climate of compliance and awareness of fulfilling tax obligations, reflected in situations where:

- a. Taxpayers understand or try to understand all provisions of tax laws and regulations
- b. Fill out the tax form completely and clearly
- c. Calculate the amount of tax owed correctly.
- d. Pay taxes owed on time.

Taxpayer compliance can be influenced by the Taxpayer's environment. The Taxpayer's environment is family, friends, society, or everything around the Taxpayer that can influence the Taxpayer's behavior directly or indirectly in their behavior regarding their tax rights and obligations. The taxpayer's environment can have both compliance and non-compliance influences. There are 3 (three) types of environmental influence on mandatory compliance, namely lazy compliance, brokered compliance, or social compliance (Susanto & Arfamaini, 2021).

### **2.4. Modernization of Tax System**

A modern tax administration system is the implementation of a tax administration system that has undergone refinement or improvement in its performance, both individually, in groups and institutionally, following current developments in the digital era (Virgiawati et al., 2019). Budiman & Astuti, (2021) stated there are various innovations created to develop SAMSAT services in Central Java Province, such as:

- a. Mobile Samsat is a service using motorized vehicles that operates from one place to another.

- b. Samsat Drive Thru is a correspondence and tax payment validation service that allows taxpayers to carry out transactions without having to get out of the motorized vehicle they are driving.
- c. E-Samsat, is an alternative service for ratifying correspondence and paying taxes electronically via Bank Channels such as ATM, Mobile Banking and Internet Banking.
- d. Samsat Corner is a service for ratifying correspondence and paying taxes at malls and supermarkets and hyper-mart.
- e. The "New Sakpole" application is an Android-based information application related to online tax payments and STNK validation. "New Sakpole" is an abbreviation for Online Tax Administration System. This application is available on Playstore for Android-based smartphones. This application is expected to make it easier for the people of Central Java to pay taxes and obtain authorization and information on motor vehicles by using smartphone devices as a medium. Through this application, people can process their STNK for the Central Java region anywhere without queuing. If you have opened the application, users can press the online registration feature. Fill in the data and follow the instructions until the payment code appears and payment can be made via e-banking, mobile banking or ATM. Receipt or proof of payment is valid for 14 working days. If you have paid, the taxpayer only needs to access the Online Samsat or come to Mobile Samsat office to exchange it by bringing the STNK and KTP.

## **2.5. Tax Service Quality**

Service quality can be interpreted as something related to the fulfillment of customer expectations or needs, where service is said to be quality if it can provide products or services (services) in accordance with customer needs and expectations. There are 5 (five) dimensions of service quality namely: Tangibles, Reliability, Responsiveness, Assurance, and Empathy ([Kilapong et al., 2017](#)).

The quality of service provided by officers can be concluded that service quality is the totality of the characteristics of goods and services that demonstrate the ability to satisfy customer needs, both obvious and hidden. Susanto & Arfamaini, 2021 stated the objectives of service quality include:

- a. Improving the quality of productivity in carrying out tasks and government agencies in the field of public services,
- b. Encourage efforts to effectively system and administer services so that public services can be provided effectively and efficiently,
- c. Encouraging the growth of creativity, initiative and community participation in development and improving the welfare of other communities.

## **2.6. Tax Amnesty**

Various efforts have been made by the government through programs to lighten the burden on society through forgiveness of Motor Vehicle Tax fines, known as tax amnesty. Based on Minister of Finance Regulation (PMK) No 86/PMK.03/2020 concerning Tax Incentives for



Taxpayers Affected by the Covid-19 Pandemic, tax amnesty or what is often community calls the exemption from administrative sanctions a policy of forgiveness or exemption from administrative sanctions for Motor Vehicle Tax that experience late payments (Menteri Keuangan RI, 2020). Tax amnesty is important in increasing taxpayer compliance. Tax amnesty program is an effort by the Regional Government to provide tax reducing to the public in general and Taxpayers in particular regarding exemption from administrative sanctions, motor vehicle tax principals, exemption from the Imposition of BBNKB II. Tax amnesty is the process, method and act of tax reducing programs by the government (Ferry & Sri, 2020). Tax amnesty was made with the aim of increasing awareness of the taxpayer community in paying motor vehicle taxes, as well as registering motor vehicle ownership, especially for the second submission, and so on. In addition to reducing taxpayers who do not pay motor vehicle tax. The purpose of this tax write-off is to make the tax payer aware of the payment of motorized vehicle tax (Asmaria et al., 2024).

## **2.7. Hypotheses**

Taxpayer compliance can be reflected in the taxpayer's behavior when paying motor vehicle tax, an administrative system that seems quite slow in terms of service and less effective in terms of procedures can affect taxpayers' interest in paying taxes. The positive direction in the relationship between electronic Samsat and taxpayer compliance shows that the better the implementation of the online annual vehicle tax payment and validation service system or known as e-Samsat, the higher the level of taxpayer compliance (Meiryani et al., 2022). If the tax administration system is changed by utilizing information technology systems in the current digital era and in accordance with the activities carried out by taxpayers by paying attention to aspects of accessibility, effectiveness, efficiency and accuracy of information, it can create taxpayers who comply with taxation. Apart from that, the public, especially taxpayers, will experience various benefits, including saving time and costs in paying taxes, faster service, and minimizing errors because the data is integrated with the system. Based on research conducted by Dewi & Merkusiwati (2018) and Virgiawati et al. (2019) it is stated that the modernization of the tax administration system has a significant positive effect on motor vehicle taxpayer compliance.

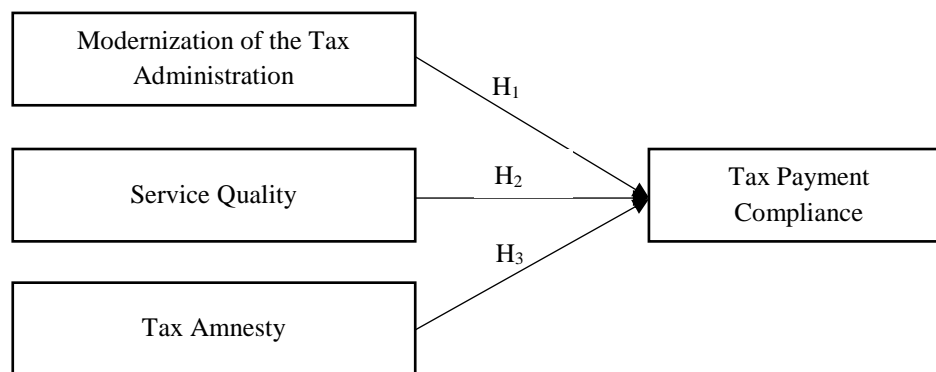
*H<sub>1</sub>: Modernization of the tax administration system has a positive and significant effect on Taxpayer compliance*

The quality of tax services is one thing that can increase taxpayers' interest in fulfilling tax obligations and it is hoped that tax service officers have good competence in all tax relations. The attribution theory where a person's behavior is influenced by external factors, namely behavior caused from outside the taxpayer. With the quality of tax services provided by the government, it is hoped that taxpayers will understand the importance of paying taxes for the country's development. Good service quality is also supported by facilities and service attitudes when paying the tax itself. Good service quality can also be a form of government communication about the importance of paying taxes for state revenue. All of this affects taxpayer compliance in paying taxes. The research results of Dewi & Laksmi (2019) and Susanto & Arfamaini (2021) show that service quality has a significant positive effect on Motor Vehicle Taxpayer compliance.

*H<sub>2</sub>: Service quality has a positive and significant effect on Taxpayer compliance*

Regional Taxes have an important role in supporting regional development through Regional Original Income. Sources of regional income consist of regional tax revenues, regional levies and other legitimate regional original income, where in this case regional taxes are the largest component contributing to regional income. Tax amnesty programs is a Provincial Government program for the exemption from administrative sanctions for motor vehicle tax which experience delays in paying motor vehicle tax. Based on the attribution theory, the motor vehicle tax amnesty is an external factor that arises from outside the taxpayer, which can indirectly affect taxpayer compliance in fulfilling their tax obligations. [Rahayu & Amirah \(2018\)](#) and [Meiryani et al., \(2022\)](#) that tax bleaching as a process, method, and act of tax whitening programs has a positive effect on taxpayer compliance in paying motor vehicle tax where the realization of motor vehicle tax collection through reducing has been effective. This policy can also encourage public enthusiasm in fulfilling their obligations as taxpayers so that they can increase awareness and compliance in paying taxes. Reducing motor vehicle taxes is a program held by local governments by providing an exemption from administrative sanctions for taxpayers who are late in paying motor vehicle taxes.

*H<sub>3</sub>: Tax amnesty has a positive and significant effect on Taxpayer compliance*



**Figure 1. Research Model**

### **3. Method**

The data collection instrument uses a questionnaire technique which is measured based on a 1-5 Likert scale where: 1 = strongly disagree and 5 = strongly agree. Instruments are provided to assess how modernization of the tax administration system, service quality and tax amnesty affected tax payment compliance. The sample size is determined used simple random sampling technique based on the number of motor vehicles in Central Java Province. The population in this study was all Motor Vehicle Taxpayer in Central Java Province. The research was carried out during 2023. From this research, 748 answers were obtained, but only 522 answers were then processed. Data were processed using SPSS version 26 software. Data analysis used included validity and reliability tests, descriptive statistics and hypothesis testing.

**Table 2. Research Instrument**

<b>Variables</b>	<b>Instrument</b>
Taxpayer Compliance (Patriandari et al., 2022)	<ol style="list-style-type: none"><li>1. I always obey the law and have never been punished for paying motor vehicle tax</li><li>2. I always prepare the documents needed to pay Motor Vehicle Tax</li><li>3. I always pay Motor Vehicle Tax before the due date</li><li>4. I have no arrears in paying Motor Vehicle Tax</li><li>5. I obey to pay fines if there are tax arrears</li><li>6. I always remember the Motor Vehicle Tax due date for each of my vehicles</li><li>7. I feel that the Motor Vehicle Tax rates imposed provide justice to taxpayers</li><li>8. I am aware that Motor Vehicle Tax is a source of Regional Original Income</li><li>9. I pay Motor Vehicle Tax as a contribution to the state</li><li>10. If the quality of tax services and road infrastructure in my area is good, I am willing to pay Motor Vehicle Tax without expecting reciprocity</li></ol>
Modernization of the Tax Administration System (Fauzah, 2021)	<ol style="list-style-type: none"><li>1. I know E-Samsat through socialization via advertisement, banners, social media</li><li>2. I have paid motor vehicle tax via E-Samsat</li><li>3. I feel paying tax via E-Samsat easier than via banking payment or come directly to Samsat Office</li><li>4. I feel using E-Samsat is more practical and effective</li><li>5. I feel using E-Samsat makes motor vehicle tax payment become faster and more efficient</li><li>6. I am sure E-Samsat can reduce and minimize illegal levies</li><li>7. I believe that E-Samsat can reduce motor vehicle tax arrears</li><li>8. I believe that taxpayer's data in E-Samsat secure using the online base</li><li>9. I feel E-Samsat is very useful for motor vehicle tax payment</li><li>10. I really agree with the government and Samsat maintaining E-Samsat for facilitate motor vehicle taxpayers</li></ol>
Service Quality (Fauzah, 2021)	<ol style="list-style-type: none"><li>1. Computers and equipment adequate for support services taxpayer to pay motor vehicle tax</li><li>2. Samsat tax officers serve taxpayers good and on time</li><li>3. Samsat tax officers are fast responsive to solve taxpayer's problem in paying the motor vehicle tax</li><li>4. Samsat tax officers understand the regulations well so they can help taxpayers complete their tax obligations</li><li>5. Samsat tax officers convey information in language that is easy to understand and are willing to listen to taxpayers' suggestions and complaints</li><li>6. During my time as a taxpayer, there was an increase in Motor Vehicle Tax taxation service facilities</li><li>7. I feel that current tax facilities are very adequate, especially the ease of online payments</li><li>8. I am very satisfied with the Motor Vehicle Tax payment service which has been made faster and easier, namely via E-Samsat, Mobile Samsat, and minimarkets</li></ol>
Tax Amnesty (Susilowati, 2023)	<ol style="list-style-type: none"><li>1. I understand about Tax Bleaching</li><li>2. I know the benefits for taxpayers from reducing motor vehicle tax</li><li>3. I know the purpose of the Motor Vehicle Tax whitening program</li><li>4. I was given a notification letter by the Samsat Office regarding late payment of Motor Vehicle Tax</li><li>5. I have used the tax whitening program and have felt the benefits</li><li>6. I feel helped by the motor vehicle tax penalty reduction program</li></ol>



#### 4. Result and Discussion

Respondents in this study were vehicle tax payers in Central Java Province, both motorbikes and cars. The following are the characteristics of the respondents in this study:

**Table 3. Respondent Characteristics**

Variable	Categories	Frequency	Percentage (%)
Gender	Male	240	46
	Female	282	64
Age	< 20 years	72	14
	20 - 30 years	300	58
	31 - 40 years	78	15
	41 – 50 years	60	11
	> 50 years	12	2
Occupation	Student	219	42
	Private sector employee	138	26
	Businessman	111	21
	Civil servants	24	5
	TNI/POLRI	3	1
	Doesn't work	9	2
	Other	18	3
Income per Month	< 5 million	426	82
	5 -10 million	75	14
	10 - 15 million	12	2
	15 - 20 million	3	1
	> 20 million	6	1
Latest Education	Master	24	5
	Bachelor	141	27
	Others	357	68
Motor Vehicle Tax Object	Motorcycle	438	84
	Car	3	1
	Both	81	15
Motor Vehicle Tax Period	Annual	357	68
	5 years	165	32

This research examines the influence of tax administration modernization, service quality and tax whitening on tax payment compliance. Questionnaires were distributed online and offline in the Central Java region. The data analysis technique uses SPSS with initial validity and reliability tests to test the research instruments. After the quality test is fulfilled, multiple linear regression analysis is continued to see the influence between each variable. The results of the validity testing for Tax Amnesty (Table 4) and reliability testing (Table 5). Multiple linear regression analysis aims to test the hypotheses (Table 6).

**Table 4. Validity Testing of Tax Amnesty Variable**

Variable	Number of Question	Pearson Correlation	Description
Tax Amnesty (X3)	BL.1	0.633**	Valid
	BL.2	0.674**	Valid
	BL.3	0.695**	Valid
	BL.4	0.519**	Valid
	BL.5	0.849**	Valid
	BL.6	0.844**	Valid

\*\* Sig < 1%

**Table 5. Reliability Testing**

Variable	Reliability Coefficient	Cronbach's Alpha	Description
Modernization of the Tax Administration System (X1)	10 items	0.902	Reliable
Service Quality (X2)	8 items	0.939	Reliable
Tax Bleaching (X3)	6 items	0.787	Reliable
Tax Payment Compliance (Y)	10 items	0.945	Reliable

**Table 6. Multiple Regression Testing**

Variable	Unstandardized Coefficients		T	P value	Result
	B	Std. Error			
1 (Constant)	3.063	1.225	2.500	0.013	
Modernization of the Tax Administration System (X1)	0.442	0.039	11.342	0.000	H <sub>1</sub> : accepted
Service Quality (X2)	0.572	0.049	11.569	0.000	H <sub>2</sub> : accepted
Tax Bleaching (X3)	0.087	0.043	2.005	0.045	H <sub>3</sub> : accepted

\*Sig < 5%; \*\* Sig < 1%

The Tax Administration System Modernization variable through the E-Samsat application in Central Java has been proven to have a positive effect on Taxpayer Compliance, which indicates that all research indicators are running well, such as program socialization, clarity of requirements and procedures, online convenience, utilization, and taxpayer freedom in payments through bank. Thus, the Modernization of the Tax Administration System can affect taxpayer compliance in paying motor vehicle taxes. The results of this research are confirmed by previous research by [Chairunnisa \(2018\)](#) which stated that the modernization of e-SAMSAT-based tax administration has a positive and significant effect on motor vehicle taxpayer compliance. This research is also in line with research conducted by [Dewi & Merkusiwati \(2018\)](#) and [Virgiawati et al., 2019](#)). However, this is not in line with [Damayanti & Amah \(2018\)](#) who stated that the modern tax administration system has no significant effect on taxpayer compliance.

The Service Quality variable has been proven to have a positive effect on Taxpayer Compliance, which indicates that all research indicators are running well, such as the role of tax officers (fiscus) in services, facilities provided to Taxpayers, speed, accuracy, and responsive attitude of the tax authorities in resolving matters. Taxpayer taxation is a good form of communication to taxpayers. Thus, the existence of quality services from the tax authorities can influence taxpayer compliance in paying motor vehicle taxes. The results of this research are in line with research conducted by [Dewi & Laksmi \(2019\)](#) and [Susanto & Arfamaini \(2021\)](#). This is inversely proportional to the research results of [Siregar \(2018\)](#), service accountability has no effect on taxpayer compliance.

Tax amnesty, especially in the Central Java Province region, is very important because it is felt that it can relieve taxpayers who are subject to administrative sanctions, tax incentives for principal taxes, and BBNKB administrative sanctions. By this reduction in motor vehicle tax, it can affect taxpayer compliance in paying motor vehicle tax. The results

of this research are in line with research by Rahayu & Amirah (2018) and Ferry & Sri (2020) which states that motor vehicle tax whitening has a positive effect on taxpayer compliance in paying motor vehicle tax where the realization of motor vehicle tax collection through whitening has been carried out effectively shown by the annual motor vehicle tax revenue that has exceeded the target. But the results different with the result of (Sari et al., 2022) that showed the Tax Whitening Program does not have a significant effect on Motor Vehicle Taxpayer Compliance because the policy is only intended for taxpayers who are in arrears so that no matter how big the fines is, motor vehicle taxpayers who are late, only need to pay basic tax nominal.

Based on the phenomenon, problem formulation, framework of thought, hypothesis development, results, and discussion, the following can be concluded: Modernization of the Tax Administration System through E-Samsat in Central Java Province has a positive and significant effect on taxpayer compliance. Service accountability has a positive and significant relationship to taxpayer compliance. The motor vehicle Tax Bleaching has a positive and significant relationship to taxpayer compliance. This shows that socialization, clarity of requirements and procedures, online convenience, utilization and freedom for taxpayers to pay through banks have been implemented well so as to increase taxpayer compliance in paying motor vehicle tax. From the service quality, it shown that the tax officers, the facilities provided to taxpayers, the speed, accuracy and responsive attitude of the tax authorities in resolving taxpayers' tax affairs influence taxpayer compliance in paying motor vehicle tax. From the government's program, it shown that the realization of tax collection through the tax bleaching has been running effectively and the public feels that the program eases the burden of administrative sanctions so that tax payment discipline increases (Ferry & Sri, 2020).

## **5. Limitation & suggestion for the future**

This research only considers factors that influence taxpayer compliance from the technology aspect (E-Samsat), service aspect (Service Quality) and government's policy aspect (Tax Bleaching) and each in an incomplete manner. For further researchers who want to conduct studies in the same field, it is recommended to add independent variables that are not used in this study, such as tax rates, progressive tax, people's purchasing power, people's income, religiosity and other things that may affect the level of taxpayer's compliance (Budiarto, et al., 2018). This aims to add reference sources to be more comprehensive. In addition, it is recommended to expand the sample distribution area of motor vehicle taxpayer.

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