

# Impact of E-Samsat Implementation and BBNKB Elimination on Taxpayer Compliance, with Tax Socialization as a Moderator

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## ABSTRAK

Kepatuhan perpajakan masih menjadi permasalahan yang berulang hingga saat ini, termasuk di Kabupaten Gianyar. Tujuan penelitian untuk menguji dampak implementasi e-Samsat maupun penghapusan bea balik nama kendaraan bermotor terhadap tingkat kepatuhan wajib pajak kendaraan bermotor di Kabupaten Gianyar, dengan sosialisasi perpajakan sebagai variabel moderasi. Sebanyak 100 responden diikutsertakan dalam penelitian yang dipilih dengan metode *accidental sampling*. Kuesioner digunakan sebagai instrumen penelitian. Menggunakan analisis regresi dengan perangkat lunak SPSS 26. Temuan penelitian menunjukkan bahwa penerapan e-Samsat dan penghapusan bea balik nama kendaraan bermotor mempunyai dampak yang signifikan terhadap kepatuhan wajib pajak. Penerapan sosialisasi perpajakan dapat secara efektif memitigasi dampak penerapan e-samsat dan penghapusan bea balik nama kendaraan bermotor terhadap kepatuhan wajib pajak. Implikasi secara teoritis, penelitian dapat mendukung teori atribusi dan riset empiris mengenai kepatuhan wajib pajak kendaraan bermotor.

Keywords: E-Samsat, Tax Exemption of Motor Vehicle Transfer Fee, Tax Socialization, Taxpayer Compliance

## *Impact of E-Samsat Implementation and BBNKB Elimination on Taxpayer Compliance, with Tax Socialization as a Moderator*

### ABSTRACT

Tax compliance remains a persistent issue today, including in Gianyar Regency. This study aims to analyze the effects of implementing e-Samsat and eliminating transfer fees on motor vehicle taxpayer compliance, with tax socialization serving as a moderating variable among taxpayers in Gianyar Regency. The sample comprised 100 respondents selected through accidental sampling. Data collection was conducted using a questionnaire and analyzed with moderated regression analysis in SPSS 26. The results indicated that the implementation of e-Samsat and the elimination of name transfer fees significantly influenced taxpayer compliance. Furthermore, tax socialization effectively moderated the impact of e-Samsat implementation and name transfer fee elimination on taxpayer compliance. This research contributes to attribution theory and provides empirical evidence regarding motor vehicle tax compliance.

Kata Kunci: E-Samsat, Bea Balik Nama Kendaraan Bermotor, Sosialisasi, Kepatuhan

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## INTRODUCTION

Vehicle taxes are collected by the government and contribute to provincial local tax revenues. These payments are managed by the district Revenue Service (Dispenda) of SAMSAT. According to (Kautsar & Heru, 2019), the tax is paid upfront and is subsequently refunded within a period of 12 months.

**Table 1. Local Revenue of Bali Province**

Years	Local Tax (in Billion Rupiah)	Regional Retribution (in Million Rupiah)	Results of Segregated Regional Wealth Management (in Million Rupiah)	Other PAD (in Million Rupiah)
2020	2,607.99	18.97	177.40	265.12
2021	2,458,53	14.30	160.71	483.53
2022	3,230.84	14.35	220.32	397.68

Source: Bali Satu Data Bali Province

Table 1 demonstrates that local taxes have consistently been a crucial source of revenue for Bali Province over the last three years. The data reveal a significant shift in local tax collection from a period of decline to steady annual growth. Particularly, the motor vehicle tax (PKB) stands out as a substantial contributor to regional economies. There is a pressing need for strategies to maximize PKB revenues, which are vital for enhancing the financial health of the region. Local governments are urged to harness potential regional revenue sources effectively (Megayani & Noviari, 2021). However, there is a noted discrepancy between the populace's aspirations and their understanding of tax obligations, leading to a general reluctance to comply with these fiscal duties annually (Rosidi, 2013). This misalignment results in an increase in the amount of Motor Vehicle Tax owed each year.

Furthermore, each district in Bali, including Gianyar Regency, has the autonomy to levy its own local taxes. This decentralization allows each region to augment its revenue by imposing motor vehicle taxes tailored to local economic conditions.

**Table 2. Report on Motor Vehicle Tax Revenue Target of Gianyar Regency for 2020-2022**

Years	Target (in Billion Rupiah)	Realization (in Billion Rupiah)	Arrears (%)
2020	116.69	94.89	18.68%
2021	186.28	146.83	21.18%
2022	205.58	170.75	16.94%

Source: SAMSAT Gianyar Joint Office

Table 2 indicates that PKB (Motor Vehicle Tax) revenues in Gianyar Regency have not met the overall targets, resulting in fluctuating arrears percentages. This inconsistency is primarily attributed to the lack of compliance from the community in fulfilling their tax obligations. Gianyar Regency is notable for its high concentration of motor vehicle taxpayers; however, a significant number of these taxpayers have not completed their payments, which underscores the need for improved compliance measures.

Motor vehicle tax revenue is a substantial contributor to the region's local original revenue. Nonetheless, the persistent non-fulfillment of tax obligations by some taxpayers leads to recurring tax arrears each year. Data show that the total

number of motorized vehicles in Gianyar Regency increases annually, yet not all vehicles are compliant with tax payments. This issue has sparked the author's interest in conducting an analysis focused on the factors influencing taxpayer compliance in motor vehicle tax payments, highlighting the challenges identified by (Sawangan et al., 2018) regarding taxpayer compliance issues as a persistent challenge today.

Local governments have adopted the e-SAMSAT system to enhance Motor Vehicle Tax collection despite the challenges posed by the integration of technology. The e-SAMSAT system, which stands for electronic System Administration Management of Vehicle Tax, is designed to incentivize taxpayers by offering a convenient online payment option through electronic media, aiming to increase motor vehicle tax revenue over time (Winasari, 2020).

Although the e-SAMSAT system is intended to streamline tax compliance, findings from Juwita's study (2020) indicate that its implementation has not significantly affected taxpayer compliance levels. This contrasts with research by Ammy (2023) and Dzulfitriah & Saepulloh (2022), which suggests that removing fees related to the transfer of vehicle ownership significantly boosts taxpayer compliance. Conversely, research by Suseno (2022) argues that eliminating name reversal fees has negatively impacted the fulfillment of motor vehicle tax obligations, highlighting a complex dynamic in tax compliance measures.

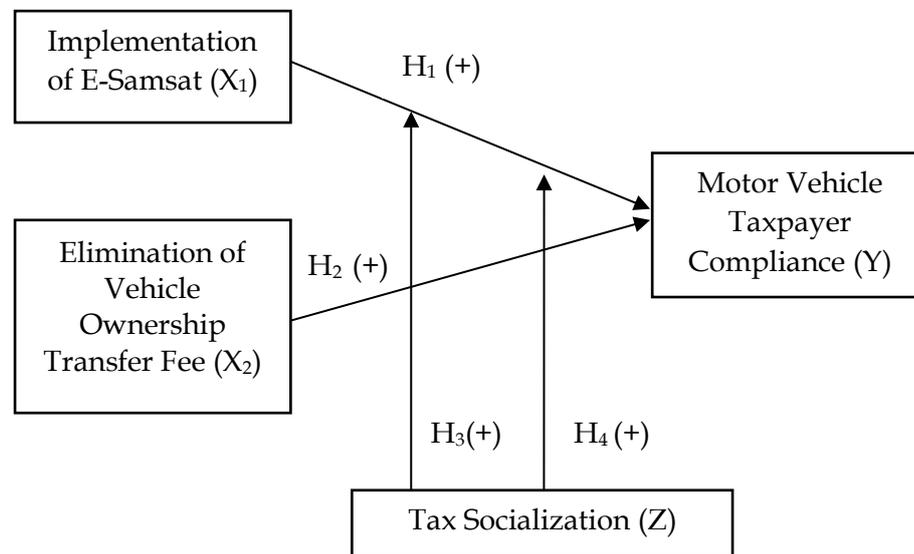
These contradictory findings from previous research underscore the necessity of exploring additional variables that could influence outcomes. Notably, studies by Hatifah (2021) and Ammy (2023) have demonstrated that incorporating tax socialization as a moderating variable can profoundly impact the effectiveness of e-SAMSAT and the removal of BBNKB (Motor Vehicle Ownership Transfer Fee), leading to increased taxpayer compliance. The integration of tax socialization aims to enhance public understanding of the benefits of compliance and the consequences of tax avoidance, potentially improving tax collection.

This study seeks to gather empirical data on the effects of e-SAMSAT implementation and BBNKB elimination on motor vehicle taxpayer compliance, incorporating tax socialization as a potential catalyst for increasing compliance. The research focuses on how tax education and outreach efforts can be optimized to significantly impact tax revenue.

Attribution theory provides a valuable theoretical framework for identifying the influential aspects affecting motor vehicle taxpayer behaviors. This theory explains the motivations and underlying causes of individual actions by analyzing how people attribute the behaviors of others to either internal or external sources. It specifically aims to mitigate the 'fundamental attribution error,' which occurs when individuals predominantly attribute others' behaviors to internal characteristics while underestimating external circumstances.

This research contributes to the accounting and taxation literature, particularly advancing the field of accounting science with a focus on taxation. The findings offer a foundational basis for future studies and enhance our understanding of taxation practices. This paper delivers empirical evidence concerning the impacts of implementing e-Samsat and the elimination of BBNKB (Vehicle Ownership Transfer Fee) on taxpayer compliance, with an emphasis on the role of tax socialization.

The researcher delineates the correlation between theoretical concepts and the variables under study. A conceptual framework, illustrated in Figure 1, is developed based on a thorough analysis of existing literature.



**Figure 1. Research Model**

Source: Research Data, 2023

The implementation of E-Samsat is designed to simplify the tax payment process for taxpayers, leveraging the technology used in their daily lives. The increased adoption of the SIGNAL application is expected to enhance motor vehicle taxpayer compliance. This phenomenon can be analyzed through attribution theory, which considers the application of E-Samsat as an external factor influencing taxpayer behavior.

A study by Ramadanty (2020) demonstrates that the implementation of E-Samsat has a positive and significant effect on Motor Vehicle Taxpayer Compliance. This finding is supported by research from Wardani & Julinsya (2019), Winasari (2020), Yustina & Baridwan (2023), Hanoselina et al. (2021), Wibowo et al. (2023), and Erlina et al. (2023), all of whom indicate that the E-Samsat program positively impacts motor vehicle taxpayer compliance by providing convenience in tax payments. Based on these insights, the hypothesis proposed for this study is:

$H_1$ : The implementation of E-Samsat has a positive effect on the compliance of motor vehicle taxpayers.

The elimination of BBNKB, a program aimed at reducing or eliminating tax administrative sanctions associated with the transfer of motor vehicle ownership—through sale, exchange, donation, inheritance, or incorporation into business entities—intends to improve taxpayer compliance in tax payments. The program facilitates the transfer of motor vehicle ownership rights by abolishing administrative sanctions involved in the process of reissuing motor vehicle certificates (Yulitiawati & Meliya, 2021). Attribution theory supports this hypothesis by considering the elimination of BBNKB as an external factor influencing taxpayer behavior.

Research conducted by Ammy (2023), Dzulfitriah & Saepulloh (2022), Sasana et al. (2021), Wiranjani & Sujana (2023), Milania et al. (2023), Rayahu & Amirah (2018), Kusasih & Kustiningsih (2023), and Karimah & Faisol (2023) collectively demonstrates that the removal of vehicle name return duties significantly enhances taxpayer compliance. The abolition of this duty incentivizes taxpayers to settle their tax obligations promptly, without the burden of arrears from previous obligations. Based on this comprehensive analysis, the following hypothesis is proposed for this study:

H<sub>2</sub>: The elimination of motor vehicle name return duty positively affects motor vehicle taxpayer compliance.

The Directorate General of Taxes, as the managing body of Indonesian taxation, has implemented various strategies to increase state revenue through the tax sector. A significant initiative includes the dissemination of knowledge and understanding about new policies and information, such as the e-Samsat innovation, which utilizes the SIGNAL (National Online Samsat) application. Effective socialization of e-Samsat is conducted through counseling sessions and both print and electronic media to ensure widespread and uniform information distribution. This approach is supported by studies conducted by Hatifah (2021) and Dewantari (2023), illustrating the impact of targeted socialization efforts on tax compliance. Attribution theory underscores this strategy by identifying taxation socialization as an external factor that influences taxpayer behavior. Accordingly, the hypothesis for this study is:

H<sub>3</sub>: Tax socialization enhances the impact of e-Samsat implementation on motor vehicle taxpayer compliance.

The policy to eliminate motor vehicle name reversal duties continues to be in effect. Despite this, there remains a hesitation among taxpayers to fulfill name change duties, largely due to fears of incurring additional costs and the uneven distribution of information. Enhanced socialization efforts are essential to ensure that taxpayers are aware and understand the latest regulations, which can encourage compliance and subsequently increase state revenue. The relevance of attribution theory is evident here as well, with taxation socialization acting as an external influence on taxpayer behavior. Research by Ammy (2023) and Angkat (2022) supports the need for comprehensive socialization strategies. Thus, the hypothesis proposed is:

H<sub>4</sub>: Tax socialization strengthens the effect of BBNKB elimination on motor vehicle taxpayer compliance.

## RESEARCH METHODS

The study was conducted at the Gianyar Regency Samsat Office, located on Jalan Raya Samplangan, Gianyar District. This location was selected due to its diverse range of motor vehicle tax payment behaviors. The primary objective of the research was to evaluate the effects of implementing e-Samsat, the elimination of BBNKB, and enhancing tax awareness. The research sample included 520,281 individuals registered as motor vehicle taxpayers at the Gianyar Regency Samsat Office. Out of these, 100 taxpayers were selected as respondents through random sampling. Data collection methods consisted of questionnaires and documentation

analysis, focusing on the payment behaviors of taxpayers and the registration data at the Samsat office.

The dependent variable of the study is the compliance of motor vehicle taxpayers, assessed through several indicators: timeliness of payment, total amount paid, accuracy of information provided, adherence to regulations, absence of criminal acts or fraud in taxation, and non-receipt of warning letters from Samsat. The study introduces tax socialization as a moderating variable.

Indicators of tax socialization, as identified in the study by Fatmawati (2016), include the effectiveness of socialization initiatives conducted by Tax Officers, dissemination of tax-related information via various mass media channels, provision of simple and comprehensive tax education, enhancement of taxpayer awareness, and the delivery of efficient and focused educational efforts.

The variables under examination are the implementation of e-Samsat and the elimination of BBNKB. The criteria for implementing e-Samsat, as per Rasyid (2023), include speed, effectiveness, simplicity, efficiency, and security. The metrics for assessing the impact of the name reversal duty elimination on taxpayer compliance are derived from the research statements of Angkat (2022). These indicators help to understand the objectives and benefits of the BBNKB eradication initiative. The hypothesis posits that the BBNKB transmission program has the potential to enhance taxpayer compliance and that the PKB bleaching program aims to reduce processing costs for taxpayers.

Data for this study were collected using a structured questionnaire distributed to respondents at the research site. The questionnaires were physically delivered to ensure accurate completion and collection. The questionnaire was designed to focus on specific variables, such as opinions on the implementation of e-Samsat and the elimination of motor vehicle name reversal duties, aiming to evaluate their influence on taxpayer compliance.

The collected data were then analyzed using a comprehensive set of statistical techniques. The initial analysis involved descriptive statistics to provide a basic understanding of the data attributes. This was followed by the Classical Assumption Test to ensure that the data met the necessary assumptions for further analysis. Finally, Moderated Regression Analysis (MRA) was employed to investigate the moderating effects of tax socialization on the relationship between the studied interventions (e-Samsat implementation and name reversal duty elimination) and taxpayer compliance.

## RESULTS AND DISCUSSION

**Table 3. Descriptive Statistical Test Results**

Variable	N	Minimum	Masimum	Average	Standard Deviation
Implementation E-Samsat	100	17.00	25.00	22.380	1.727
Elimination BBNKB	100	15.00	25.00	18.460	2.271
Tax Socialization	100	10.00	25.00	21.190	2.823
Tax Payers Compliance	100	22.00	30.00	27.300	2.032

Source: Research Data, 2023

Based on the results of the descriptive statistical analysis presented in Table 3, the sample size (N) was 100, indicating that the study included 100 respondents.

The findings reveal that the application of E-samsat exhibited a minimum value of 17, a maximum value of 25, and a standard deviation of 1.72. The BBNKB Deletion variable displayed a minimum value of 15, a maximum value of 25, and a standard deviation of 2.27. The Tax Socialization variable reported a minimum value of 10, a maximum value of 25, and a standard deviation of 2.82. Lastly, the Taxpayer Compliance variable had a minimum value of 22, a maximum value of 30, and a standard deviation of 2.03. These results indicate low variability among the variables for the sampled taxpayers in Gianyar Regency.

**Table 4. Results of Regression Analysis Moderation**

Variable	B	t <sub>hitung</sub>	Sig.
(Constant)	-63.905	-2.888	0.005
Implementation E-Samsat	3.078	4.089	0.000
Elimination BBNKB	1.088	2.359	0.020
Tax Socialization	4.148	3.742	0.000
Interaction on the Implementation of E-Samsat*Tax Socialization	0.130	3.527	0.001
Interaction on BBNKB Elimination*Tax Socialization	0.061	2.628	0.010
<i>R Square</i>	0.413		
<i>Adjusted R Square</i>	0.382		
<i>F<sub>hitung</sub></i>	13.252		
Signifikansi Uji F	0.000		

Source: Research Data, 2023

The adjusted R<sup>2</sup>, representing the coefficient of determination, is 0.382, or 38.2 percent. This indicates that the variables of implementing E-Samsat, eliminating BBNKB, socializing taxation, and the interactions of implementing E-Samsat with tax socialization, as well as elimination of BBNKB with tax socialization, collectively contribute 38.2 percent to taxpayer compliance. The remaining 61.8 percent of the variance is attributable to other factors.

The results of the F-test indicate a calculated F value of 13.252, with a significance level of  $p < 0.000$ , which is less than the alpha level of 0.05. This finding confirms that the research model is robust, with the results demonstrating that all independent variables, including the application of E-Samsat, elimination of BBNKB, tax socialization, and their interactions, can predict or explain taxpayer compliance effectively. The significant P value of 0.000 suggests a high goodness of fit for the model, supporting its use in further analyses and projections.

Further analysis on the impact of E-Samsat implementation on taxpayer compliance reveals a significance value of 0.000 and a regression coefficient of 3.078. Given that the significance value is less than 0.05, the null hypothesis ( $H_0$ ) is rejected in favor of the alternative hypothesis ( $H_1$ ), indicating a positive effect of E-Samsat on taxpayer compliance. This is consistent with the expectation that E-Samsat simplifies the tax payment process, aligning with the technology familiar to taxpayers. The increased adoption of the SIGNAL application correlates with higher compliance among motor vehicle taxpayers. This relationship can be understood through attribution theory, where the introduction of E-Samsat serves as an external influence. This aligns with findings from various studies including Ramadanty (2020), Wardani & Julinsya (2019), Winasari (2020), Yustina & Baridwan (2023), Hanoselina et al. (2021), Wibowo et al. (2023), and Erlina et al.

(2023), which consistently indicate that the E-Samsat program positively influences motor vehicle taxpayer compliance and facilitates easier tax payments.

Tracking the impact of BBNKB elimination on taxpayer compliance revealed a significance value of 0.020 and a positive regression coefficient of 1.088. A *p*-value of 0.020, less than the significance threshold of 0.05, leads to the rejection of the null hypothesis (H<sub>0</sub>) and the acceptance of the alternative hypothesis (H<sub>2</sub>). This result indicates that the elimination of BBNKB positively affects taxpayer compliance. The elimination of BBNKB is aimed at reducing administrative tax sanctions associated with the transfer of motor vehicle ownership rights, which occur due to transactions such as sales, exchanges, grants, inheritances, or business mergers. The objective is to enhance taxpayer compliance and facilitate the transfer of ownership during identity changes of the new owner. This program includes administrative sanctions for the cancellation of motor vehicle certificates (Yulitiawati & Meliya, 2021). Attribution theory explains this hypothesis, as the elimination of BBNKB represents an external influence within this framework. This is supported by studies such as Ammy (2023), Dzulfitriah & Saepulloh (2022), and others, which have shown that the elimination of fees related to vehicle ownership transfer significantly impacts taxpayer compliance. The simplification of the motor vehicle ownership transfer process encourages timely tax payments, providing incentives for taxpayers to fulfill their obligations without delays.

An analysis of the application of e-Samsat on taxpayer compliance, with tax socialization as a moderating variable, yielded a significance value of 0.001 and a positive regression coefficient of 0.130. A significance value of 0.001, less than 0.05, suggests the rejection of the null hypothesis (H<sub>0</sub>) and acceptance of the alternative hypothesis (H<sub>3</sub>). This indicates a pseudo-moderation or quasi-moderation scenario, where tax socialization acts both as a moderator and as a predictor variable. The positive regression coefficients for both the implementation of e-Samsat (b<sub>1</sub>) and tax socialization (b<sub>3</sub>) suggest that tax socialization enhances the impact of e-Samsat implementation on taxpayer compliance. The Directorate General of Taxes in Indonesia employs various strategies to increase government revenue, including disseminating information and policies through socialization programs aimed at enhancing knowledge and understanding. The introduction of the e-Samsat, disseminated through the SIGNAL system and various media, requires comprehensive socialization to ensure widespread information dissemination. The significant level of tax compliance benefits the state by increasing revenue. However, many taxpayers lack the necessary information, understanding, and awareness to efficiently calculate, pay, and report taxes, mainly due to an inadequate understanding of the prevailing tax system. Involvement in tax education and socialization is crucial to ensure taxpayers are informed about the latest information and regulations, thereby enhancing their compliance and contributing to state revenue growth. This understanding aligns with attribution theory, where tax socialization is seen as an external influence. This is supported by Hatifah (2021) and Dewantari (2023), who found that tax socialization plays a crucial role in enhancing the impact of e-Samsat adoption on taxpayer compliance.

The analysis reveals that the elimination of BBNKB significantly influences taxpayer compliance when moderated by tax socialization, as indicated by a significance value of 0.010. The regression coefficient of 0.061 is positive, suggesting an enhancement effect. A significance value of 0.010, which is less than the threshold of 0.05, leads to the rejection of the null hypothesis (H0) and the acceptance of the alternative hypothesis (H4). This outcome illustrates that tax socialization serves as a form of pseudo-moderation, or quasi-moderation, acting both as a moderator and a predictor variable, which directly interacts with the predictor variable. The moderation regression analysis indicated that the regression coefficients for BBNKB (b2) and tax socialization (b4) are positive, signifying a unidirectional influence. Consequently, it is concluded that tax socialization acts as a moderating variable that amplifies the impact of BBNKB elimination on taxpayer compliance.

The research findings suggest that the elimination of BBNKB enhances taxpayer compliance and facilitates the transfer of motor vehicle ownership in cases of identity change. This program includes administrative sanctions for the reissuance of motor vehicle documents (Yulitiawati and Meliya, 2021). The BBNKB exemption policy, which was implemented for a specific period, remains in effect today. However, some taxpayers are reluctant to proceed with transfer fees due to fears of potential additional charges, stemming from uneven information distribution. Effective tax education is crucial for ensuring taxpayer awareness and understanding of the regulations, thereby fostering compliance and enhancing state revenue. This hypothesis is supported by attribution theory, where tax socialization is considered an external variable within this theoretical framework. The findings align with research by Ammy (2023) and Angkat (2022), which conclude that tax socialization significantly moderates the impact of BBNKB elimination on taxpayer compliance.

## CONCLUSION

The findings of this study indicate that the introduction of e-Samsat has a positive effect on the compliance of motor vehicle taxpayers at the Joint Samsat Office of Gianyar Regency. Furthermore, the elimination of BBNKB positively impacts motor vehicle taxpayer compliance within the same context. Tax socialization serves as a mitigating factor that enhances the impact of e-Samsat implementation on taxpayer compliance. Additionally, tax socialization, acting as a moderation variable, amplifies the effect of BBNKB elimination on taxpayer compliance at the Gianyar Regency Joint Samsat Office. This research underscores the importance of taxpayer compliance at the Joint Samsat Office of Gianyar Regency. The Gianyar Samsat Office utilizes these findings to improve services, including the implementation of e-Samsat and program policies designed to facilitate compliance and simplify processes for taxpayers. To obtain a more comprehensive understanding of these phenomena, it is recommended that future studies expand the sampling to include additional regions.

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