Exploring the Impact of Awareness, Tax Amnesty, and Socialization Efforts on Motor Vehicle Tax Compliance

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ABSTRACT

As governmental needs for funds increase alongside developmental demands, there is a concerning lag in taxpayer compliance, especially noted in the context of rising vehicle registrations. This study aims to examine the impact of awareness, tax amnesty, and tax socialization on motor vehicle taxpayer compliance at the Badung SAMSAT Office. The sample comprised 100 registered motor vehicle taxpayers from the Badung Regency SAMSAT Office in 2022. Results indicate that tax socialization, tax amnesty, and taxpayer awareness significantly enhance compliance with motor vehicle tax obligations at the Badung SAMSAT Office. This research contributes to the literature by providing empirical insights into how awareness, tax relief, and tax socialization influence motor vehicle taxpayer compliance at the specified location.

Keywords: Awareness; Tax bleaching; Tax Socialization.

Pengaruh Kesadaran, Pemutihan Pajak, Dan Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor

ABSTRAK

Seiring dengan meningkatnya pembelian kendaraan bermotor, setiap kabupaten atau kota di Provinsi Bali mengalami peningkatan jumlah wajib pajak yang memiliki STNK yang masih berlaku. Dengan mempertimbangkan unsur-unsur antara lain kesadaran, pengurangan pajak, dan sosialisasi perpajakan, penelitian di Kantor SAMSAT Badung ini berupaya memahami bagaimana masyarakat mematuhi pajak kendaraan bermotor. Populasi penelitian adalah Wajib Pajak yang mendaftarkan kendaraan bermotor di Kantor SAMSAT Kabupaten Badung pada tahun 2022. Dengan menggunakan pendekatan Accidental Sampling dan rumus Slovin, diambil sampel sebanyak seratus orang wajib pajak. Teknik analisis datanya adalah analisis regresi linier berganda. Berdasarkan temuan penelitian, pengetahuan wajib pajak, pemutihan pajak, dan sosialisasi perpajakan semuanya berkontribusi terhadap peningkatan kepatuhan wajib pajak dalam mengajukan pajak kendaraan bermotor di Kantor SAMSAT Badung. Melalui penelitian ini dapat diperoleh data empiris lebih lanjut mengenai pengaruh kesadaran, keringanan pajak, dan sosialisasi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor di kantor SAMSAT.

Kata Kunci: Kesadaran; Pemutihan Pajak; Sosialiasi Perpajakan.

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INTRODUCTION

The ability of individuals to fulfill their taxation commitments can contribute to the expansion of the nation, as the government will require more funds as development demands increase. Taxes are a significant source of government revenue and are intended to encourage economic expansion (Sura & Rasmini, 2023). State revenue from the tax sector provides most of the funding for the State Budget (APBN). The government continues to maximize tax collection because the Motor Vehicle Tax plays a very large role in Local Revenue in relation to local taxes. With the increasing number of motor vehicle taxpayers, it is crucial to increase motor vehicle tax revenue (Danarsi & Hendro Subroto, 2017). Given that taxes are a significant source of revenue, it makes sense to improve taxpayer compliance in order to maximize tax collection (Desy Ari Paramitha & Supadmi, 2021). A taxpayer is considered compliant if they submit their taxes accurately and correctly in accordance with applicable tax laws and regulations (Danarsi & Hendro Subroto, 2017). Tax compliance is very important because failure to comply can trigger tax avoidance efforts that impact state treasury revenues. Compliant taxpayers often fulfill their tax obligations voluntarily, making it easier for the government to collect taxes and ultimately increase tax revenue. Non-compliance by taxpayers can encourage people to avoid, evade, or ignore tax payments, which in turn can hamper a region's ability to develop. The Bali Provincial Government must pay significant attention to taxpayer compliance issues.

Based on Table 1, it shows that the number of motor vehicle taxpayers in Bali province from 2020 to 2022 has decreased. In 2021, the decrease in the number of taxpayers was 5.8 percent, and the decrease in the number of taxpayers driving was 18.8 percent. The decline in the taxable population who drive occurred because in 2021 the economy of Bali Province deteriorated due to the COVID-19 pandemic and was also caused by several internal and external factors. Because every village in Badung Regency is required to own a motorized vehicle, especially a two-wheeler, the Badung SAMSAT Office receives a large amount of Motor Vehicle Tax (PKB) revenue. As a result, the number of cars increases every year.

Table 1. Number of Motor Vehicle Taxpayers in Each Regency/City in Bali from 2020 to 2022

UPT	Total TP 2020 (People)	Total TP 2021 (Person)	TP %	Total TP 2022 (People)	%
UPT SAMSAT Denpasar	1,080,504	1,043,456	3.4	794,537	23.8
UPT SAMSAT Badung	687,283	543,013	20.9	457,080	15.8
UPT SAMSAT Klungkung	109,602	109,040	0.5	90,906	16.6
UPT SAMSAT Gianyar	347,428	346,285	0.3	282,840	18.3
UPT SAMSAT Tabanan	312,436	308,449	1.2	251,975	18.3
UPT SAMSAT Bangli	90,856	90,517	0.3	73,399	18.9
UPT SAMSAT Karangasem	172,299	173,132	-0.4	149,003	13.9
UPT SAMSAT Jembrana	158,446	157,007	0.9	133,487	14.9
UPT SAMSAT Buleleng	342,624	338,342	1.2	288,643	14.6
TOTAL	3,301,478	3,109,241	5.8	2,521,870	18.8

Source: UPTD. Bali Province Regional Tax and Retribution Service (2023)

Table 2. Comparison of Revenue and Target Account Code by Vehicle Type UPTD for Bali Province Regional Tax and Retribution Services in Badung Regency, 2020–2022

No	Vechile Type	Year	Target (Rp)	Realization (Rp)	Percentage (%)
		2020	3,307,601,723	2,163,273,474	71.22
1	Sedan	2021	7,971,166,920	6,717,967,997	84.28
		2022	28,888,821,000	19,373,379,444	67.06
		2020	7,838,078,890	7,022,838,669	95.12
2	Jeep	2021	24,147,161,047	21,807,126,884	90.31
		2022	103,123,072,764	92,938,340,423	90.12
		2020	41,860,599,078	29,824,597,962	71.25
3	Minibus	2021	140,820,759,958	110,232,168,078	78.28
		2022	614,547,531,000	517,930,522,260	84.28
		2020	949,876,211	695,172,291	73.19
4	Microbus	2021	2,421,933,972	1,479,626,878	61.09
		2022	8,597,227,236	6,979,707,679	81.19
		2020	364,237,889	320,754,644	88.06
5	Bus	2021	514,731,852	417,091,996	81.03
		2022	1,242,138,000	921,052,952	74.15
		2020	3,593,698,112	2,158,441,773	60.06
6	Pick Up	2021	15,483,745,664	11,336,655,846	73.22
		2022	82,196,745,000	59,334,186,442	72.19
		2020	1,612,763,817	1,451,986,228	90.03
7	Light Truck	2021	7,943,446,280	5,257,414,961	66.19
		2022	47,067,798,000	44,066,966,327	93.62
		2020	634,685,731	431,782,592	68.03
8	Truck	2021	3,322,294,170	2,492,748,141	75.03
		2022	20,713,009,000	18,447,390,181	89.06
	Sepeda	2020	20,321,680,575	19,281,741,905	94.88
9	Motor Roda	2021	73,771,877,955	69,882,839,086	94.73
	Dua	2022	341,578,960,000	321,757,770,755	94.20
		2020	79,758,222,025	63,350,589,537	79.43
Jumlah Pokok PKB		2021	276,397,117,818	229,623,639,867	83.08
		2022	1,247,955,302,000	1,081,749,366,463	86.68

Source: UPTD. Bali Province Regional Tax and Retribution Service (2023)

In Badung Regency, a substantial portion of local revenue is derived from motor vehicle taxes (Yakub et al., 2022). This tax significantly contributes to the acquisition of local funds, which are utilized to finance the principal operations of local government (Hermawan & Ramadhan, 2020). The theoretical foundation of the Motor Vehicle Tax (PKB) is based on the public's use of roads for the collective interest. Both direct and indirect costs are associated with road usage. In Badung Regency, the number of motor vehicle taxpayers is increasing alongside the rising use of motorized vehicles (Ananda, R. et al., 2020). Table 2 presents a comparison report between revenue and the target account code by vehicle type UPTD for Bali Province Regional Tax and Retribution Services in Badung Regency from 2020 to 2022. From Table 2, we can also observe the amount of outstanding motor vehicle tax at the Badung SAMSAT office from 2020 to 2022. Based on this table, the tax revenue target is evaluated and reset annually, typically showing an increase each year (Hermawan & Ramadhan, 2020).

The data indicate that in Badung Regency, the number of motor vehicle tax arrears increased between 2020 and 2022. It is estimated that there was a 54.2 percent increase in motor vehicle tax arrears compared to the previous year. Additionally, in 2022, there was a 24.3 percent increase in the percentage of taxpayer arrears compared to the previous year. The significant amount of unpaid motor vehicle taxes at the Badung Regency SAMSAT Office suggests that there is still a lack of awareness regarding tax obligations among the populace. Besides the need to enhance taxpayer compliance and reduce motor vehicle tax arrears, the increase in motor vehicle tax arrears is also attributed to taxpayers' misunderstanding of their obligations and responsibilities concerning tax payments. Tax compliance is defined as a state wherein motor vehicle taxpayers have met their tax responsibilities and exercised their rights related to taxation (Pandya & Hidayat, 2020).

Previous studies on taxpayer compliance have yielded inconsistent findings. Research by Winasari (2020) and Widajantie & Anwar (2020) suggests that taxpayer awareness positively affects taxpayer compliance. Conversely, studies by Danarsi & Hendro Subroto (2017) indicate that taxpayer awareness has no impact on compliance. Similarly, research by Karnowati & Handayani (2021), Triandani & Apollo (2020), and Tornikoski & Maalaoui (2019) reports a positive effect of tax amnesty (commonly referred to as tax bleaching) on taxpayer compliance, while Leo et al. (2022) find no such effect. Studies by Mariani et al. (2020), Kholidah et al. (2023), and Wardani & Wati (2018) show that tax socialization enhances taxpayer compliance, whereas research by Intan Rismayanti (2021) and Widajantie & Anwar (2020) indicates that socialization has no effect. This research aims to further investigate the influences of socialization, tax relief, and taxpayer awareness on motor vehicle taxpayer compliance.

According to Tulenan et al. (2017), taxpayer awareness, a condition in which taxpayers are aware of, understand, and voluntarily adhere to tax regulations without expecting any reward, may influence taxpayer behavior. Linked with the theory of planned behavior, taxpayer awareness relates to behavioral belief factors, where taxpayer behavior is influenced by the beliefs derived from their actions. From the perspective of attribution theory, taxpayer awareness is an internal factor that can affect compliance. Taxpayers who understand the importance of taxes, especially the Motor Vehicle Tax (PKB), are likely to fulfill their tax obligations more reliably. Consequently, higher levels of taxpayer awareness correlate with increased compliance with tax payments, particularly PKB, which significantly contributes to the Regional Revenue (PAD) of Bali Province. Previous research by Lestari & Wicaksono (2017), Rohmah (2018), Nirajenani & Merkusiwati (2018), Widajantie & Anwar (2020), Irmayanti et al. (2020), Ferry & Sri (2020), Susanti & Ery Setiawan (2019), Winasari (2020), Anto et al. (2021), and Yunianti et al. (2019) supports that taxpayer awareness positively influences taxpayer compliance in paying PKB.

H_1: Taxpayer compliance with regard to paying motor vehicle taxes is positively impacted by taxpayer awareness.

Bali Province is implementing a Motor Vehicle Tax (PKB) amnesty program in 2022, under Bali Governor Regulation Number 14 of 2022. This initiative aims

to maximize local tax collection, particularly PKB, and enhance taxpayer compliance. When linked with the theory of planned behavior, the PKB amnesty program is influenced by control belief factors, which can shape positive perceptions and thus foster confidence among taxpayers. Additionally, according to attribution theory, PKB amnesty, supported by government regulations, is an external factor that can influence taxpayer compliance in fulfilling their obligations and is relevant to taxpayer compliance. Therefore, it can be posited that the PKB amnesty program significantly contributes to the fulfillment of obligations by motor vehicle taxpayers. Previous research by Rahayu & Amirah (2018), Dewi (2020), Ferry & Sri (2020), Gustaviana (2020), Karnowati & Handayani (2021), Widajantie & Anwar (2020), Kristanti (2022), and Kasim et al. (2018) suggests that PKB amnesty has a positive effect on motor vehicle taxpayer compliance.

H_2: Tax amnesty improves taxpayer compliance with regard to paying motor vehicle taxes.

Tax socialization is a program run by the Badung Regency Government aimed at providing counseling and education to the public, particularly taxpayers, about legal and tax issues. Linked with the theory of planned behavior, the tax socialization program is influenced by control beliefs factors, which can engender positive perceptions and thereby instill confidence in taxpayers. Moreover, from the standpoint of attribution theory, tax socialization is supported by government regulations that offer guidance to the community, an external factor that can affect taxpayer compliance in fulfilling their obligations and is relevant to enhancing taxpayer compliance. Thus, it can be assumed that the tax socialization program effectively contributes to the fulfillment of obligations by motor vehicle taxpayers. Studies by Asmaria et al. (2024), Ramdhan & Rachman (2023), Faiz & Riantori (2022), Mariani et al. (2020), Slemrod (2019), Wardani & Wati (2018), and Muralidharan & Sheehan (2016) indicate that socialization improves motor vehicle taxpayer compliance.

H_3: Tax socialization enhances taxpayer compliance with regard to paying motor vehicle taxes.

RESEARCH METHODS

This study employs quantitative data, consisting of both primary and secondary sources. The SAMSAT office in Badung Regency was selected as the research site due to its focus on awareness, tax relief, tax socialization, and taxpayer compliance. As of December 31, 2022, the SAMSAT office in Badung Regency had registered 457,080 individuals, constituting the research population. The sample was chosen using the accidental sampling method, which involves selecting participants who are conveniently available and willing to participate in the study. The sample size was calculated using the Slovin formula, resulting in 100 taxpayers with a 10% margin of error.

Accidental sampling allows researchers to select participants based on availability and willingness to be interviewed. Data analysis was conducted using IBM SPSS software version 25, utilizing multiple linear regression analysis to examine the impact of independent variables on the dependent variable. This study defines taxpayer compliance as the dependent variable, influenced by independent variables including taxpayer awareness, tax amnesty (referred to as

tax bleaching), and tax socialization. Tax compliance is characterized by adherence to and implementation of tax laws.

Taxpayer awareness is conceptualized as the seriousness or good faith of taxpayers in fulfilling their tax obligations, informed by an understanding of the tax function Susanti & Ery Setiawan (2019). This variable is measured using four research instruments derived from previous studies. Tax amnesty, here called tax bleaching, involves waiving administrative sanctions such as interest and fines for late tax payments and is measured by four research instruments from prior research. Tax socialization is defined as efforts by the Badung Regency government to educate and inform the public about taxation, measured by six research instruments also adopted from earlier studies.

Data collection methods included documentation and questionnaires, which helped achieve a comprehensive understanding of the topics under study. To ensure the robustness of the findings, the Validity and Reliability Test was employed. Additionally, various data analysis techniques were utilized, including Descriptive Statistical Tests to summarize data, Classical Assumption Tests (covering Normality, Multicollinearity, and Heteroscedasticity Tests) to validate assumptions, Multiple Linear Regression Analysis to explore relationships between variables, Determination Test (R^2) to evaluate the explained variance, Model Feasibility Test (F-Test) to assess the overall model significance, and Hypothesis Testing (t-test) to determine the significance of individual predictors. This methodical approach allowed for a thorough exploration and interpretation of the research findings.

RESULTS AND DISCUSSION

This study presents descriptive data to assess the impact of taxpayer knowledge, tax amnesty (referred to as tax bleaching), and tax socialization on the level of taxpayer compliance with motor vehicle taxes at the Badung Regency SAMSAT office. For each variable, the minimum, maximum, mean, and standard deviation values are reported.

Table 3. Descriptive Statistical Analysis Results

	N	Minimum	Maximum	Mean	Std. Deviation
X1	100	12.00	20.00	16.300	2.139
X2	100	15.00	25.00	19.850	2.199
X3	100	11.00	20.00	16.220	2.042
Y	100	16.00	30.00	24.830	2.810

Source: Research Data, 2024

The awareness variable (X1) is assessed using a five-point Likert scale with four statement items. It records a minimum value of 12.00, a maximum value of 20.00, and a mean value of 16.3000. The standard deviation is 2.13910, indicating a relatively uniform distribution of responses across the scale, which suggests that the statements on the awareness questionnaire are generally supported by the respondents. The tax amnesty variable (X2), also measured on a five-point Likert scale, ranges from 15.00 to 25.00 with a mean of 19.8500. The standard deviation for this variable is 2.19906. These figures indicate that the respondents' answers to the tax amnesty questionnaire are closely clustered around the mean, reflecting a uniform response distribution. The tax socialization variable (X3) is evaluated

with a five-point Likert scale, featuring four statement items, and shows a minimum value of 11.00, a maximum of 20.00, and an average value of 16.2200. With a standard deviation of 2.04287, the responses suggest that the distribution is consistent, indicating general agreement with the questionnaire statements regarding tax socialization. Lastly, the taxpayer compliance variable (Y) utilizes a five-point Likert scale with six statement items. It records a minimum score of 16.00, a maximum of 30.00, and an average of 24.8300. The standard deviation here is 2.81071, suggesting a tight grouping of responses around the mean, which points to a consistent pattern in how respondents perceive their compliance with taxpayer obligations.

Table 4. Multiple Linear Regression Analysis Results

	Unstandardized Coefficients			Standardize Coefficients		
	Model	B	Std. Error	Beta	t	Sig.
1	(Constant)	8.601	2.134		4.031	0.000
	X1	0.206	0.153	0.157	2.346	0.018
	X2	0.237	0.139	0.186	2.710	0.009
	X3	0.503	0.170	0.365	2.958	0.004

Source: Research Data, 2024

The constant value of 8.601 indicates that when the variables of tax socialization (X3), tax amnesty (previously referred to as tax bleaching) (X2), and awareness (X1) are all set to zero, the predicted value of taxpayer compliance (Y) is 8.601. Awareness (X1) demonstrates a coefficient value of 0.206, which is significant at the 0.018 level, indicating a positive effect on taxpayer compliance. This suggests that an increase in awareness is likely to enhance taxpayer compliance. Tax amnesty (X2) has a coefficient value of 0.237, with a significance value of 0.009, affirming that taxpayer compliance is positively influenced by the tax amnesty variable. This indicates that an increase in tax amnesty measures is associated with an increase in taxpayer compliance. Tax socialization (X3) shows a coefficient value of 0.503, which is significant at the 0.004 level, demonstrating a strong positive impact on taxpayer compliance. This reveals that enhanced efforts in tax socialization are likely to improve compliance levels among taxpayers.

The t-test is utilized to determine the effect of each independent variable on the dependent variable, with a significance threshold set at 5% (Ghozali, 2019). According to the t-test, a hypothesis is rejected if the significance (sig) value is greater than 0.05, indicating no relationship between the independent and dependent variables. Conversely, if sig is less than 0.05, the hypothesis is accepted, signifying a relationship between the variables. The results of the analysis indicate that the awareness coefficient is positive at 0.206, with a t-value of 2.346 and a significant value of 0.018, less than $\alpha = 0.05$ ($0.018 < 0.050$), thus supporting hypothesis H1 that awareness positively influences motor vehicle tax compliance. The tax amnesty coefficient is positive at 0.237, with a t-value of 2.710 and a significant value of 0.009, greater than $\alpha = 0.05$ ($0.009 > 0.050$), supporting hypothesis H2 that tax amnesty increases motor vehicle taxpayer compliance. The tax socialization coefficient is notably positive at

0.503, with a t-value of 2.958 and a significant value of 0.004, less than α = 0.05 (0.004 < 0.050), affirming hypothesis H3 that tax socialization enhances compliance among motor vehicle taxpayers.

The results of this study affirm that information dissemination, tax reduction, and tax socialization all positively impact taxpayer compliance in paying motor vehicle taxes at the Badung SAMSAT Office. One internal element influencing compliance is taxpayer awareness. Researchers posit that an informed awareness of tax obligations, particularly the understanding of the significance of the Motor Vehicle Tax (PKB), serves as a driving force in fulfilling tax payment responsibilities. When taxpayers are well-informed of their obligations, they tend to fulfill these obligations more conscientiously and with a greater belief in their ability to comply.

Bali Governor Regulation Number 14 of 2022 authorizes the implementation of a PKB tax amnesty program throughout 2022. This initiative is expected to enhance taxpayer compliance and maximize local tax collections, especially in terms of PKB. Linked to the theory of planned behavior (Ajzen, 1991), the PKB amnesty program leverages managing belief elements that can positively alter perceptions and bolster taxpayer confidence. Additionally, from the perspective of attribution theory, the program, being driven by government regulations—an external factor—plays a significant role in influencing taxpayer compliance. The presence of this tax amnesty program is therefore considered crucial in aiding motor vehicle taxpayers to meet their tax obligations effectively.

Tax socialization, supported by government regulations that provide guidance to the community, is an external element that impacts the capacity and compliance of taxpayers. Consequently, implementing a tax socialization program can assist motor vehicle taxpayers in fulfilling their obligations. The research conducted at the Badung Regency SAMSAT Office offers further empirical evidence regarding the effects of tax socialization, tax reduction, and taxpayer knowledge on motor vehicle tax compliance. The findings demonstrate that awareness, tax relief, and tax socialization positively influence the compliance of motor vehicle taxpayers registered at the Badung Regency SAMSAT Office. These results can be empirically substantiated using the theory of planned behavior and attribution theory. The theory of planned behavior posits that taxpayer compliance can be influenced by the taxpayers' intentions. On the other hand, attribution theory suggests that a taxpayer's fulfillment of obligations in motor vehicle taxation is shaped by both internal and external factors.

CONCLUSIONS

Research conducted at the Badung Regency SAMSAT Office reveals that tax awareness, tax socialization, and tax reduction have a positive impact on motor vehicle taxpayer compliance. It is observed that the more tax breaks, awareness campaigns, and socialization initiatives are implemented, the higher the compliance of taxpayers in paying motor vehicle taxes.

This study, however, has limitations concerning the research variables utilized. Future researchers are encouraged to explore additional variables

that may influence, enhance, or even diminish taxpayer compliance. Adding new variables or moderating variables such as tax sanctions, service quality, or taxpayer income levels could provide deeper insights. Furthermore, employing different sampling techniques could potentially enhance the robustness of research findings on motor vehicle taxpayer compliance.

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