Volume 4 Number 2 (2026)
July-December 2026
Page:1254-1262

Journal of Creative Power and Ambition (JCPA)
https://edujavare.com/index.php/jcpa
E-ISSN: 3031-4054
DOI: 10.70610/jcpa.1766

The Influence of the Motor Vehicle Tax Amnesty Program, Tax Sanctions, and Tax Socialization on Motor Vehicle Taxpayer Compliance in Mempawah Regency

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Article history Submitted: 2026/07/24; Revised: 2026/07/26; Accepted: 2026/07/27

Abstract This study aims to analyze the effect of the motor vehicle tax whitening program, tax sanctions, and tax socialization on the compliance of motor vehicle taxpayers at the Mempawah Regency SAMSAT Office. The study uses a quantitative approach with causal associative methods. Primary data was obtained through the distribution of questionnaires to 100 motor vehicle taxpayers selected using purposive sampling techniques. Data analysis was carried out with the help of the EViews 14 application through instrument tests, classical assumption tests, multiple linear regression analysis, hypothesis tests. The results of the study show that partially the motor vehicle tax whitening program does not have a significant effect on taxpayer compliance. Tax socialization also does not have a significant effect on taxpayer compliance. On the other hand, tax sanctions have a significant effect on the compliance of motor vehicle taxpayers. Simultaneously, the motor vehicle tax whitening program, tax sanctions, and tax socialization have a significant effect on the compliance of motor vehicle taxpayers. The results of this study are expected to be considered for local governments in formulating more effective strategies to increase the compliance of motor vehicle taxpayers in Mempawah Regency

Keywords Motor Vehicle Tax Whitening Program, Tax Sanctions, Tax Socialization, Motor Vehicle Taxpayer Compliance

INTRODUCTION

A transportation system is a network that enables movement from one location to another. The function of this system is to facilitate the movement of objects (Dewi et al., 2022). One type of transportation that continues to grow in Indonesia each year is motorized vehicles. Motorized vehicles include various two-wheeled and four-wheeled vehicles such as motorcycles, passenger cars, buses, and cargo vehicles (Tania, 2022).

Based on data from the Central Statistics Agency (BPS), the number of motorized vehicles in West Kalimantan continues to increase annually, from 2,528,200 in 2019, to 53,168 in 2020, from 2,581,368 to 3,106,381 in 2023, an increase of 525,013 from 2020. This increase undoubtedly has a positive impact on state revenue, particularly tax revenue. According to Litriwani et al. (2026), central taxes are taxes whose collection falls under the authority of the Central Government through the Directorate General of Taxes (DGT). Conversely, regional taxes are taxes collected and managed by regional governments, both at the provincial and district/city levels, in accordance with the authority granted by statutory regulations.

One source of regional revenue with significant potential comes from motor vehicle taxes, given the significant increase in the number of vehicles over time (Wati & Saepuloh, 2025). Based on observations conducted by researchers on social media, Fanny Meviyanto (2025), Head of the Tax Division of the West Kalimantan Regional Revenue Agency (Bapenda), stated, "The level of motor vehicle taxpayer compliance is still far from expectations, only around 30% of the total number of vehicles in West Kalimantan." Referring to this data, it can be concluded that the level of motor vehicle taxpayer compliance in West Kalimantan is still relatively low, at only around 30%. In other words, as many as 70% of vehicle owners have not fulfilled their obligation to pay motor vehicle taxes. This situation has resulted in suboptimal regional revenues, particularly from the motor vehicle tax sector.

The low level of taxpayer compliance has prompted local governments to employ several strategies to improve motor vehicle taxpayer compliance, such as motor vehicle tax amnesty programs, tax sanctions, and tax outreach. Research by Rahayu et al. (2024) shows that the Motor Vehicle Tax Amnesty Program impacts taxpayer compliance by making it easier for taxpayers to pay off tax arrears. Conversely, Ardiansyah & Santoso (2025) found that the program had no impact on taxpayer compliance, possibly due to suboptimal outreach, which has failed to significantly increase taxpayer compliance.

According to Chandra & Simbolan (2023), tax sanctions have been shown to significantly impact motor vehicle taxpayer compliance, suggesting that the stricter the sanctions are, the higher the level of taxpayer compliance. However, Komala (2023) found different results, stating that tax sanctions had no significant effect on taxpayer compliance, suggesting that sanctions are not a primary factor in increasing taxpayer compliance.

Rahayu et al. (2024) explained that tax socialization can increase motor vehicle taxpayer compliance because it provides a better understanding of the importance of fulfilling tax obligations. On the other hand, Yustiara & Hidayati (2025) found that tax socialization had no effect on taxpayer compliance. This difference indicates that the effectiveness of socialization is highly dependent on the quality of its implementation. Therefore, socialization that is not running optimally is unable to encourage increased taxpayer compliance.

Based on the phenomena described, there are still differences in the results of previous studies regarding the factors influencing motor vehicle taxpayer compliance. Furthermore, the researchers also observed the condition of the connecting road between Tangaran and Jawai Districts, which was severely damaged due to limited local government budgets. One source of regional revenue that plays a role in supporting this development comes from motor vehicle taxes, so increasing taxpayer compliance is expected to increase regional revenue. Based on this description, the researchers are interested in conducting research on the influence of the external factors mentioned above on taxpayer compliance.

METHODS

This study employed a quantitative approach with a causal associative approach. The data source consisted of only one type, primary data. The population of the study was 303,571, obtained from the Indonesian National Police Traffic Corps (ERI) (2025). Using purposive sampling and the Slovin formula for sample calculation, a sample size of 100 was obtained. Respondents were taxpayers registered with the Mempawah Regency SAMSAT (Sat Sat) and owned motorized vehicles. Data collection used questionnaires distributed directly to taxpayers or through online channels such as WhatsApp and Facebook. The data were measured using a Likert scale.

The data were processed using EViews 14 and Excel for calculations. The analysis steps used were descriptive statistical analysis, instrument testing, classical assumption testing, multiple linear regression testing, and hypothesis testing. The independent variables consisted of the tax amnesty program, sanctions, and tax outreach, while the dependent variable was motor vehicle taxpayer compliance.

FINDINGS AND DISCUSSION

Descriptive statistical analysis

The motor vehicle tax amnesty program variable (x1) has a minimum value of 5.00, a maximum value of 25.00, a mean value of 19.08, and a standard deviation of 3.87. The tax sanctions variable (x2) has a minimum value of 11.00, a maximum value of 25.00, a mean value of 18.02, and a standard deviation of 2.66. The tax socialization variable (x3) has a minimum value of 7.00, a maximum value of 25.00, a mean value of 15.76, and a standard deviation of

3.54. Meanwhile, the motor vehicle taxpayer compliance variable (y) has a minimum value of 12.00, a maximum value of 20.00, a mean value of 15.31, and a standard deviation of 1.69.

Instrument testing

it can be concluded that all variable indicators used in this study are valid. Since the validity test employed the pearson product moment technique, an instrument is considered valid when the calculated r-value (r-count) is greater than the r-table value. The r-table value refers to the formula number of samples – 2, with a significance level of 5%. Figure 4 shows that the cronbach's alpha values for all research variables are above the reliability threshold of 0.60. Therefore, all research instruments are declared reliable.

Classical assumption tests

The jarque-bera value is 0.519024 with a probability value of 0.771428. Since the probability value is greater than 0.05, the residuals in the regression model are considered to be normally distributed. All variance inflation factor (vif) values for the variables are below 10, indicating that there is no multicollinearity in the regression model.

The probability values are less than 0.05, indicating that the regression model suffers from heteroscedasticity. Therefore, the white heteroskedasticity-consistent standard errors (white robust standard error) method was employed to correct the standard errors so that the regression results remain valid.

After re-testing using the white method, figure 8 shows that all probability values are greater than 0.05. Therefore, it can be concluded that the regression model is free from heteroscedasticity.

Multiple linear regression analysis

The regression equation is as follows:

$$Y = 9.429581 + 0.025788\ x_1 + 0.322818\ x_2 - 0.027208\ x_3 + e$$

The interpretation of the regression results is as follows. The constant value of 9.429581 indicates that if the motor vehicle tax amnesty program, tax sanctions, and tax socialization variables are assumed to be constant or equal to zero, the value of motor vehicle taxpayer compliance will be 9.429581. The regression coefficient of the motor vehicle tax amnesty program variable (x1) is 0.025788, indicating that every 1% increase in the tax amnesty program will increase taxpayer compliance by 0.025788. The regression coefficient of the tax sanctions variable (x2) is 0.322818, indicating that every 1% increase in tax sanctions will increase taxpayer compliance by 0.322818. Meanwhile, the regression coefficient of the tax socialization variable (x3) is −0.027208, indicating that every 1% increase in tax socialization will decrease taxpayer compliance by 0.027208.

Coefficient of determination test (r^2)

The adjusted r-squared value is 0.211157, as shown in figure 10. This value indicates that the three independent variables are able to explain or influence 21.12% of the variation in the dependent variable. Meanwhile, the remaining 78.88% is explained by other factors outside the research model.

T-test

The t-test results can be explained as follows. The motor vehicle tax amnesty program variable (x1) has a calculated t-value of 0.495328 with a probability value of 0.6215. Since the probability value is greater than 0.05, h_0 is accepted and h_1 is rejected, indicating that the motor vehicle tax amnesty program has no significant effect on motor vehicle taxpayer compliance. The tax sanctions variable (x2) has a calculated t-value of 5.046686 with a probability value of 0.0000. Since the probability value is less than 0.05, h_1 is accepted and h_0 is rejected, indicating that tax sanctions have a significant effect on motor vehicle taxpayer compliance. The tax socialization variable (x3) has a calculated t-value of −0.495826 with a probability value of 0.6215. Since the probability value is greater than 0.05, h_0 is accepted and h_1 is rejected, indicating that tax socialization has no significant effect on motor vehicle taxpayer compliance.

F-test

The f-statistic value is 9.833420 with a probability value of 0.000010. Since the probability value is less than 0.05, h_1 is accepted and h_0 is rejected. Therefore, it can be concluded that the motor vehicle tax amnesty program, tax sanctions, and tax socialization simultaneously have a significant effect on motor vehicle taxpayer compliance.

Discussion of Research Findings

The Effect of the Motor Vehicle Tax Amnesty Program on Motor Vehicle Taxpayer Compliance

Based on the results of the hypothesis test, with a significance value above 0.05, Ho is accepted, and the tax amnesty program is deemed to have no significant effect on motor vehicle taxpayer compliance. This result is inconsistent with attribution theory, which argues that the program is an external factor that can encourage taxpayer compliance by providing relief for settling tax arrears. Based on field observations, the researcher found that some taxpayers were unaware of the program, due to a lack of tax outreach by relevant agencies.

Research conducted by Susilowati (2023) and Ardiansyah & Santoso (2025) aligns with this study, stating that the tax amnesty program had no effect on taxpayer compliance. However, these results are inconsistent with the research of Rahayu et al. (2024) and Ammy (2022), which found that the tax amnesty program did affect taxpayer compliance.

The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance

Based on the hypothesis testing, the significance value was less than 0.05, thus H2 was accepted, concluding that tax sanctions have a significant effect on taxpayer compliance. These results align with attribution theory, which states that tax sanctions are external factors that encourage taxpayers to comply with their tax obligations. The existence of fines and sanctions for tax violations makes taxpayers more likely to comply with motor vehicle tax to avoid the consequences.

This research aligns with research by Ramadhani et al. (2025) and Nurhayati (2021), which found that tax sanctions have a significant effect on motor vehicle taxpayer compliance. However, the results of this study are inconsistent with research by Komala (2023), which stated that tax sanctions have no significant impact on taxpayer compliance.

The Effect of Tax Socialization on Motor Vehicle Taxpayer Compliance

The significance value obtained from the hypothesis testing above revealed that the value was greater than 0.05, therefore, Ho was accepted, concluding that tax socialization has no significant effect on taxpayer compliance. These results are inconsistent with attribution theory, which states that tax socialization is an external factor that can influence taxpayer behavior in fulfilling their responsibilities, namely by providing insight and education regarding taxation to the public. Through field observations, the researchers found that the lack of tax socialization received by taxpayers, both directly and through other media such as the internet and newspapers or magazines, resulted in limited information received, resulting in low public understanding of taxation, which ultimately impacted taxpayer compliance levels.

These results align with those of Yustiara & Hidayati (2025) and Anggraini Ritonga & Maryono (2024), which found that tax socialization had no effect on motor vehicle taxpayer compliance. Meanwhile, research by Rahayu et al. (2024) found that tax socialization did influence motor vehicle taxpayer compliance, contradicting the findings of this study.

CONCLUSION

Based on the research results, it can be concluded that the motor vehicle tax amnesty program does not have a significant effect on motor vehicle taxpayer compliance, so the existence of the program has not been able to increase taxpayer compliance. Conversely, tax sanctions have a positive and significant effect on motor vehicle taxpayer compliance, which indicates that the stricter the application of tax sanctions, the higher the level of taxpayer compliance. In addition, tax socialization does not have a significant effect on motor vehicle taxpayer compliance, which indicates that the implementation of socialization has not been able to increase taxpayer compliance optimally. However, the motor vehicle tax amnesty program, tax sanctions, and tax socialization simultaneously have a significant effect on motor vehicle taxpayer compliance. Thus, these three variables together are able to explain changes in the level of motor vehicle taxpayer compliance.

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