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Tax Amnesty, Income, and E-Samsat As Determinants of Motor Vehicle Taxpayer Compliance

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Abstract:*The purpose of this study is to examine how tax amnesty, income level, and e-samsat implementation affect Central Lampung Regency motor vehicle owners' tax compliance. This study uses primary data gathered via a questionnaire in a quantitative manner. Convenience sampling was used to select 413 respondents for the study's sample. With the use of SmartPLS 4.0 software, Structural Equation Modeling-Partial Least Squares (SEM-PLS) was used to evaluate the data. With a path coefficient of 0.424, the analysis's findings show that tax amnesty significantly and favorably affects motor vehicle taxpayers' compliance, t-statistics of 10.544, and p-values of 0.000. Income level had no significant effect, with a path coefficient of 0.060, a p-value of 0.078 and a t-value of 1.764. With a path coefficient of 0.337, a t-value of 8.251, and a p-value of 0.000, the deployment of e-Samsat has a favorable and substantial impact. These three independent factors account for 45.4% of the variation in motor vehicle taxpayer compliance, according to an R-squared value of 0.454.*

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Introduction

One of the government's main sources of revenue is taxes, which contribute significantly to the state treasury. The government continues to strive to optimize tax revenues to increase state revenues (Alfarisi & Mahpudin, 2020). Motor Vehicle Tax (PKB) is a type of regional tax that contributes to provincial government revenues, which are used to finance provincial development (Kowel et al., 2019). PKB collection is carried out by local governments through the Regional Revenue Agency (Bapenda),

with operational services carried out through the joint office of the One-Stop Integrated Administration System (SAMSAT) (Krisnadeva & Merkusiwati, 2020). The potential for vehicle tax revenue increases along with the increasing number of motorized vehicles. However, this increase in potential is not always accompanied by optimal taxpayer compliance. As a result, many taxpayers have not fulfilled their obligation to pay motor vehicle tax (Cahyani & Nur, 2025). According to data from the Central Statistics Agency (BPS), the number of motorized vehicles in Indonesia will reach more than 150 million units in 2023, with a growth rate of around 5% per year (Central Statistics Agency, 2023). This condition should encourage increased PKB revenue to become one of the main sources of Regional Original Income (PAD). However, the level of taxpayer compliance remains a problem because the report of the Directorate General of Fiscal Balance (DJPK) published in DDTC News reported that the level of taxpayer compliance in paying Motor Vehicle Tax (PKB) was only 51.99% (Wildan, 2024). This condition indicates that almost half of motorized vehicle owners have not fully fulfilled their tax obligations optimally, as a result, it has the potential to reduce regional tax revenue and limit regional fiscal capacity to finance development and public services.

Compliance issues with PKB payments are also evident in Lampung Province. Based on data on PKB targets and realizations in 15 regencies/cities in Lampung Province, revenue achievement is not yet optimal and there are disparities between regions. Only Metro City was able to exceed the target with a realization of 102%, while most other regions still fell below target. Central Lampung Regency recorded the lowest realization rate, at 58%, indicating that more than 40% of the PKB revenue target has not been realized. Compared to Pesawaran at 93%, Tanggamus at 83%, and North Lampung and West Lampung at 76%, Central Lampung's PKB revenue achievement is considered the lowest. This condition shows that the optimization of PKB revenue still faces obstacles at the regional level, so that the problem of PKB compliance in Lampung Province, especially Central Lampung Regency, needs serious attention (Radar Lampung, 2025 The low revenue figure shows that the potential for PKB revenue has not been fully maximized. Several studies show that even though the number of motorized vehicles continues to increase, PKB revenue does not always reach the set target (Fernando et al., 2023). In addition, taxpayer compliance is a key factor in optimizing regional tax revenue, but there are still many taxpayers who have not fulfilled their obligations (Seftianah et al., 2025).

Table 1 shows that taxpayer compliance in Central Lampung Regency is increasingly evident from the data on PKB payments for two-wheeled and four-wheeled vehicles during the 2022–2025 period. Based on data from the Lampung Provincial Regional Revenue Agency, the number of two-wheeled vehicles that did not pay PKB was greater than the number of vehicles that did pay in each observation year. For two-wheeled vehicles, the number of vehicles that did not pay increased from 347,439 units in 2022 to 395,402 units in 2025. Meanwhile, the number of four-wheeled vehicles that did not pay PKB also increased, from 14,704 units in 2022 to 18,023 units in 2025 (Lampung Provincial Regional Revenue Agency, 2025).

Table 1. PKB Payment Data for Central Lampung Regency

Year	Total Vehicle Data		Paying Vehicle Data		Ranmor Data Not Paying	
	R2	R4	R2	R4	R2	R4
2022	469,647	46,614	122,208	31,910	347,439	14,704
2023	487,955	49,598	121,228	33,491	366,727	16,107
2024	505,646	51,951	120,322	34,374	385,324	17,577
2025	520,796	54,253	125,394	36,230	395,402	18,023

Based on the PKB payment diagram for two-wheeled vehicles during the 2022–2025 period until the cut-off date of November 30, 2025, 1,494,892 units or approximately 75.35% of vehicles have

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not yet paid their PKB, while only 489,152 units or approximately 24.65% have paid. The high proportion of two-wheeled vehicles that have not yet paid indicates that this group is one of the main contributors to the low PKB compliance in Central Lampung Regency. For four-wheeled vehicles, the condition is relatively better, with 135,995 units or approximately 67.19% having made payments and 66,411 units or approximately 32.81% not yet fulfilling their PKB payment obligations (Lampung Province Regional Revenue Agency, 2025). However, the number of vehicles that have not paid is still quite large so that increased compliance is still needed for two-wheeled and four-wheeled vehicles.

This condition indicates that Central Lampung Regency has a large potential for PKB revenue, but has not been fully realized due to the still high number of motorized vehicles that have not fulfilled their tax payment obligations. This problem makes Central Lampung Regency relevant and strategic as a research location to examine the factors that influence motorized vehicle taxpayer compliance, specifically tax amnesty, income level, and the implementation of e-Samsat. These three factors are related to taxpayer compliance behavior because tax amnesty is related to government policies in providing tax relief, income level is related to taxpayers' economic capabilities, while e-Samsat is related to ease and efficiency in the payment process. This study can provide a more comprehensive picture of internal and external variables related to motorized vehicle taxpayer compliance by analyzing these three components simultaneously.

Taxpayer compliance refers to taxpayers' willingness to fulfill their tax obligations in accordance with applicable laws and regulations (Anggraeni, 2019). This awareness is reflected in taxpayers' understanding of the function of taxes and their willingness to fulfill their tax obligations voluntarily and on time (Widiastini & Supadmi, 2020). When the public has a high level of awareness, tax payments are not only made out of obligation but also as a form of civic responsibility (Juliantari et al., 2021). Therefore, motor vehicle taxpayer compliance is not only determined by the formal obligation to pay taxes but can also be related to tax policies, economic capacity, and ease of access to tax payment services.

Previous studies have shown inconsistent results regarding variables influencing motor vehicle tax compliance. According to Widajantie and Saiful (2020), the motor vehicle tax amnesty program affected motor vehicle taxpayer compliance at the South Surabaya SAMSAT Office. Ichlas et al. (2022) also stated that tax amnesty had a significant and positive impact on taxpayer compliance. However, Audilla et al. (2024) found different results, stating that tax amnesty had no significant impact on taxpayer compliance. Income level also showed inconsistent results. Amran (2018) found that income level had a significant influence on compliance because higher income increases taxpayers' ability to fulfill their tax obligations. Conversely, Widi et al. (2021) and Dwilestari (2020) found that income level did not have a significant influence on motor vehicle taxpayer compliance. Inconsistencies were also found in the implementation of e-samsat. Insanny et al. (2023) and Musaiyadi and Muhammad (2025) stated that the implementation of e-Samsat has a positive and significant impact on taxpayer compliance because it provides convenience, saves time, and increases transparency in the tax payment process. However, Wuryanto et al. (2019) showed that the implementation of e-Samsat does not always have a significant impact on motor vehicle taxpayer compliance. These varying research findings indicate a research gap that requires further investigation, particularly in different regions and taxpayer characteristics, particularly in Central Lampung Regency.

Based on the empirical conditions and gaps in research results, the issue of PKB compliance in Central Lampung Regency is important to study because it is directly related to the optimization of regional tax revenue and the capacity of local governments to finance development and public services. The purpose of this study is to examine how tax amnesty, income levels, and the implementation of e-samsat affect motor vehicle taxpayer compliance in Central Lampung Regency. This study hopes to provide empirical evidence regarding the impact of each factor on motor vehicle taxpayer compliance. It will also examine the combined impact of these three factors. In addition to contributing to the development of studies on regional tax compliance, the results of this study are expected to serve as a basis for local governments in formulating more effective policies to improve taxpayer compliance and optimize motor vehicle tax revenue.

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Research methods

This study, which examines the effect of tax amnesty, income level, and e-samsat implementation on motor vehicle taxpayer compliance in Central Lampung Regency, employed a quantitative survey design. The data used were primary data obtained directly from respondents through questionnaires. The population of this study involved all motor vehicle taxpayers registered in Central Lampung Regency, and the sampling method used convenience sampling. Respondents were selected based on the following criteria: they were motor vehicle taxpayers registered in Central Lampung Regency; owned a vehicle registered in their own name or had completed the vehicle name change process; understood the motor vehicle tax amnesty program; and had or were currently using the e-samsat service. Data collection was conducted online using Google Forms. Tax amnesty, income level, e-samsat implementation, and motor vehicle taxpayer compliance were factors measured by the research instrument using a five-level Likert scale. The collected data were then examined, coded, including reverse coding negative statements, and then summarized for analysis.

Data analysis was conducted using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method with the assistance of SmartPLS software version 4.0. The analysis began with descriptive analysis to describe the characteristics and trends in respondents' answers for each research variable. Next, an outer model evaluation was conducted to test the quality of the instrument through convergent validity, discriminant validity, and reliability. An inner model evaluation was conducted to assess the model's ability to explain the dependent variable through the R-square value and the magnitude of the influence of each variable through the f-square. Hypothesis testing was conducted using a bootstrapping procedure by looking at the path coefficient, t-statistic, and p-value values to determine the direction, magnitude of influence, and significance of the relationship between tax amnesty, income level, and the implementation of e-Samsat on motor vehicle taxpayer compliance.

Results and Discussion

Table 2 Distribution of Respondent Characteristics

Characteristics	Category	Number (n)	Percentage (%)
Gender	Man	210	44.9
	Woman	258	55.1
Age	17–25 years	125	26.0
	26–35 years	206	44.0
	36–45 years	103	22.0
	46–55 years	30	6.0
	56–65 years	4	1.0
Last education	Elementary School	22	4.7
	JUNIOR HIGH SCHOOL	44	9.4
	High School/Vocational School	278	59.4
	Diploma	38	8.1
	Bachelor	83	17.7
	Master	3	0.6

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Characteristics	Category	Number (n)	Percentage (%)
Work	Civil Servants/State Civil Apparatus/TNI/POLRI	55	11.7
	Private sector employee	145	31.0
	Self-employed	119	25.4
	Farmers/Laborers	77	16.5
	Students	37	7.9
	Housewife	32	6.7
	Not yet working	2	0.8
Income	< Rp. 1,000,000	85	18.2
	Rp1,000,000–Rp2,999,999	163	34.8
	Rp3,000,000–Rp4,999,999	152	32.5
	> Rp. 5,000,000	68	14.5
Vehicle Type	Two Wheels (R2)	391	83.5
	Four Wheels (R4)	77	16.5

Based on Table 2, of the 468 respondents, the majority of female respondents reached 258 people (55.1%), were in the 26–35 years age group reaching 206 people (44.0%), had a high school/vocational high school education of 278 people (59.4%), worked as private employees of 145 people (31.0%), had an income of IDR 1,000,000–IDR 2,999,999 per month of 163 people (34.8%), and owned two-wheeled vehicles of 391 people (83.5%). Meanwhile, the respondent group with the smallest proportion was male gender as many as 210 people (44.9%), age group 56–65 years as many as 4 people (1.0%), the latest education of Masters as many as 3 people (0.6%), unemployed as many as 2 people (0.8%), income more than Rp5,000,000 as many as 68 people (14.5%), and four-wheeled vehicle owners as many as 77 people (16.5%). In general, these characteristics indicate that the respondents in this study were mostly female motor vehicle taxpayers, aged 26–35 years, high school/vocational school education, working as private employees, having an income of Rp1,000,000–Rp2,999,999 per month, and using two-wheeled vehicles.

Table 3. Average variance extracted (AVE)

Variables	*Average variance extracted*(AVE)
Motor Vehicle Tax Compliance	0.627
Tax Amnesty	0.633
Income Level	0.586
Implementation of E-Samsat	0.575

Based on the results of the convergent validity test in Table 3, after eliminating indicator X3.4, all remaining indicators have outer loading values above 0.70. Furthermore, the average variance extracted (AVE) value for the Motor Vehicle Taxpayer Compliance variable is 0.627, Tax Amnesty is 0.633, Income Level is 0.586, and E-Samsat Implementation is 0.575, all of which are above the minimum limit of 0.50. The results of the study indicate that each construct explains more than 50% of the variance in the indicators that compose it, which means that all research variables meet the criteria for convergent validity and the measurement model is declared valid to be continued to discriminant validity and reliability testing.

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Table 4. Fornell-Larcker Criterion

	Taxpayer Compliance	Tax Amnesty	Implementation of E-Samsat	Income Level
Taxpayer Compliance	**0.792**			
Tax Amnesty	0.598	**0.795**		
Implementation of E-Samsat	0.532	0.454	**0.758**	
Income Level	0.254	0.279	0.218	**0.766**

Based on Table 4, the square root of the average variance extracted (AVE) for each construct is greater than its correlation with other constructs. Thus, all constructs have met the discriminant validity criteria and are eligible for further analysis.

Table 5. Reliability Testing

Variables	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)
Motor Vehicle Tax Compliance	0.851	0.853	0.893
Tax Amnesty	0.854	0.854	0.896
Income Level	0.859	0.865	0.895
Implementation of E-Samsat	0.894	0.896	0.815

Based on Table 5, all variables had Cronbach's alpha and composite reliability values above 0.70. This indicates that all constructs met reliability criteria, indicating that the instrument had good internal consistency and was suitable for use in subsequent analysis.

Table 6. R-Square

Variables	R-square	R-square adjusted
Motor Vehicle Tax Compliance	0.447	0.443

Based on Table 6, the R-square value for motor vehicle taxpayer compliance is 0.447. This means that tax amnesty, income level, and e-Samsat implementation can explain 44.7% of the variation in taxpayer compliance, while 55.3% is explained by other variables outside the model. This value is in the moderate category.

Table 7. F-Square

	Motor Vehicle Tax Compliance
Tax Amnesty	0.261
Income Level	0.007
Implementation of E-Samsat	0.146

Based on Table 7, tax amnesty has an f-square value of 0.261 and e-samsat implementation has a value of 0.146, both of which are categorized as having a moderate impact. Meanwhile, income level has an f-square value of 0.007, making its impact negligible.

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Table 8.Hypothesis Testing

Hypothesis	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values	Information
H1	0.435	0.435	0.040	10,888	0,000	Supported
H2	0.063	0.068	0.035	1,811	0.070	Not Supported
H3	0.321	0.322	0.040	7,960	0,000	Supported

Based on Table 8, tax amnesty has a positive and significant effect on taxpayer compliance (β = 0.435; t = 10.888; p = 0.000), thus H1 is supported. Income level has no significant effect (β = 0.063; t = 1.811; p = 0.070), thus H2 is not supported. The implementation of e-samsat has a positive and significant effect (β = 0.321; t = 7.960; p = 0.000), thus H3 is supported.

Discussion

The Impact of Tax Amnesty on Motor Vehicle Taxpayer Compliance

The results of the study indicate that the tax amnesty program is one of the factors that helps motor vehicle taxpayers in Central Lampung Regency to be more compliant with their taxes. The results indicate that the better taxpayers understand and perceive the tax amnesty program, the more likely they are to fulfill their tax obligations. This is due to the fact that the tax amnesty program allows taxpayers to pay their tax arrears at a lower cost, primarily through the reduction or exemption of administrative sanctions in accordance with applicable laws. This policy can reduce obstacles that previously caused taxpayers to delay payments while providing an opportunity to fulfill their tax obligations again. This finding can be examined based on the slippery slope framework theory proposed by Kirchler et al. (2008), which explains that tax compliance is influenced by trust in authorities and the power of authorities. In this context, tax amnesty can be primarily linked to trust in authorities because policies that provide relief can be perceived as a form of government concern for taxpayers' conditions. When taxpayers perceive such policies as a form of support and opportunity provided fairly, trust in authorities can develop and encourage voluntary compliance.

This relationship aligns with research by Inasius et al. (2020), which showed that taxpayer trust in the government showed a positive relationship with voluntary tax compliance after the implementation of tax amnesty. In the context of this study, tax amnesty can be a means to improve the relationship between taxpayers and the government because it provides taxpayers with the opportunity to fulfill their obligations. Respondents' understanding of the benefits of reducing arrears and sanctions also indicated that the relief aspect was a relatively easy-to-understand part of the program. However, the perception of tax amnesty, which is not yet fully optimal, indicates the need for increased socialization regarding the mechanism, benefits, requirements, and implementation period of the program. Broader socialization can help taxpayers understand amnesty not only as a reduction in payment burden but also as a form of government policy that opens up opportunities to fulfill tax obligations again.

Rahayu and Anton's (2022) study found that the motor vehicle tax amnesty program increased taxpayer compliance. Similar findings were also presented by Widajantie and Saiful (2020), who found that the tax amnesty program had a positive impact on taxpayer compliance. Furthermore, Firmansyah and Endang's (2026) study found that the tax amnesty program had a positive and significant impact on taxpayer compliance. However, these findings do not fully align with the research of Audilla et al. (2024) in Cimahi City, which found that the tax amnesty program had no significant impact on taxpayer compliance. These differences indicate that regional characteristics, taxpayer understanding, and public outreach can influence the effectiveness of the tax amnesty program. Therefore, for the tax amnesty policy to build positive perceptions and build taxpayer trust in the authorities, the program must be accompanied by effective communication and good service.

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The Influence of Income Level on Motor Vehicle Taxpayer Compliance

The research revealed that income level has not been proven to be a significant factor influencing the level of compliance of motor vehicle taxpayers in Central Lampung Regency. This condition indicates that economic capacity does not always lead to the decision to fulfill tax obligations. Taxpayers with higher incomes are not necessarily more compliant, while taxpayers with lower incomes can still fulfill their obligations if they prioritize and are able to allocate a portion of their income to tax payments. Therefore, income is more appropriately viewed as one of the conditions related to ability to pay, rather than the sole factor determining compliance decisions.

These findings can be explained using economic deterrence theory, which views taxpayer decisions as the result of considering the benefits and costs associated with compliance or non-compliance. While income can influence a person's economic ability to provide funds to pay taxes, the decision to comply can also be influenced by other factors, such as perceived benefits, costs, the likelihood of audits or enforcement, and the consequences of non-compliance. In this study, respondents' generally perceived sufficient income did not automatically result in higher compliance. This suggests that the decision to pay motor vehicle tax is likely more complex than simply considering income. Therefore, efforts to increase compliance should not focus solely on economic ability but should also consider other factors influencing taxpayer decisions.

The results of this study align with those of Widi et al. (2021), who found that income level did not significantly influence motor vehicle taxpayer compliance. These results suggest that differences in income levels do not necessarily lead to differences in taxpayer compliance. However, these results differ from those of Setiawan (2024), who found that income level had a positive effect on motor vehicle taxpayer compliance. These differences in results may be due to respondent characteristics, community socioeconomic conditions, the study area, and other factors influencing compliance.

The Impact of E-Samsat Implementation on Motor Vehicle Taxpayer Compliance

The research results show that the implementation of e-Samsat plays a role in improving motor vehicle taxpayer compliance in Central Lampung Regency. The results indicate that ease of access and use of tax payment services can reduce administrative barriers faced by taxpayers. Taxpayers can fulfill their obligations without having to visit the Samsat office in person through electronic payments, thereby streamlining time, effort, and administrative processes. This convenience can increase the likelihood of taxpayers completing payments on time because the process of fulfilling obligations becomes more practical and flexible.

These findings can be explained using the slippery slope framework proposed by Kirchler (2008), which places trust in authorities and power of authorities as two key dimensions in shaping compliance. In the context of e-Samsat implementation, services that are easy to use, fast, secure, and reliable can create a positive service experience. This experience can strengthen taxpayers' confidence that the government provides the means to support the fulfillment of tax obligations. Furthermore, the provision of digital services demonstrates the government's ability to administer tax administration effectively. Thus, service digitization not only plays a role in changing payment mechanisms but can also be used as a means to create a more positive role between taxpayers and authorities. Respondents' assessments, which are still in the "fair" category, indicate that the service benefits have been felt, but there is still room for improvement in system reliability, ease of use, transaction security, and information availability.

The results of this study align with those of Audilla et al. (2024), who concluded that the implementation of e-Samsat has a positive and significant impact on motor vehicle taxpayer compliance. Research by Widi et al. (2021) also supports these findings by revealing that the implementation of an

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electronic-based tax payment system provides convenience for taxpayers, thereby increasing compliance levels among motor vehicle taxpayers. These findings demonstrate that the quality of digital services is a crucial aspect in supporting compliance because the more convenient and reliable a service is, the fewer obstacles taxpayers experience in fulfilling their tax obligations. Therefore, local governments, along with Samsat agencies, need to maintain and improve the quality of e-Samsat by improving system reliability, simplifying procedures, enhancing transaction security, providing clear information, and providing public outreach. These efforts can strengthen the service experience and taxpayer trust in the authorities, thereby supporting ongoing compliance.

Conclusion and Suggestions

Based on the results of data analysis and discussion on the effects of tax amnesty, income level, and the implementation of e-samsat on motor vehicle taxpayer compliance in Central Lampung Regency using the structural equation modeling–partial least squares (SEM-PLS) method, it can be concluded that the tax amnesty program has a positive and significant effect on motor vehicle taxpayer compliance, while income level does not have a significant effect on motor vehicle taxpayer compliance. Meanwhile, the implementation of e-samsat has a positive and significant effect on motor vehicle taxpayer compliance. Thus, the increase in motor vehicle taxpayer compliance in Central Lampung Regency is more closely related to the effectiveness of the tax amnesty program and the ease of e-samsat services, while income level has not been a determining factor in taxpayer compliance.

The Regional Government and UPTD Regional Revenue Management Region IV of Central Lampung Regency are expected to optimize the tax amnesty program through more intensive socialization and improve the quality of e-samsat through system improvements, service stability, expansion of payment channels, and education on service use; taxpayers are expected to increase awareness of the importance of paying taxes on time and utilizing e-samsat as an easy, fast, safe, and efficient payment service. Meanwhile, future researchers are advised to expand the scope of their research, include other relevant variables, and use probability sampling techniques so that the research results are more representative and have better generalization.

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