

THE INFLUENCE OF MOTOR VEHICLE TAX (PKB) BLEACHING AND UNDERSTANDING OF E-SAMSAT ON MOTOR VEHICLE TAXPAYER COMPLIANCE MODERATED BY TAXATION SOCIALIZATION

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ABSTRACT

The aim of this study is to assess, scrutinize, and examine the impact of the motor vehicle tax bleaching program and understanding with e-SAMSAT on compliance among motor vehicle taxpayers. Additionally, the research investigates whether the effectiveness of the motor vehicle tax bleaching program and comprehension of e-SAMSAT on motor vehicle taxpayer compliance is moderated by taxation socialization. The study focuses on taxpayers in the Sugio sub-district registered at SAMSAT Lamongan in the year 2023, with a sample size of 100 determined through simple random sampling utilizing the Slovin formula. Data collection involves employing a Likert scale for primary data, and the analysis employs Structural Equations Modeling (SEM) Partial Least Square (PLS) through SmartPLS 4.0 software. The findings reveal that the motor vehicle tax bleaching program does not exert a significant influence. However, understanding e-SAMSAT significantly impacts motor vehicle taxpayer compliance. Furthermore, taxation socialization is identified as a moderating factor, albeit with a weak attenuating effect on the influence of the motor vehicle tax bleaching program and an enhancing effect on the impact of understanding e-SAMSAT on motor vehicle taxpayer compliance. The advice given to Samsat employees from this research is to improve communication and education by conducting outreach to taxpayers regarding the benefits of motor vehicle tax whitening, effective information to ensure taxpayers know about tax whitening and the procedures.

Kata kunci: Motor Vehicle Tax, Taxpayer Compliance, Motor Vehicle Tax Bleaching, e-SAMSAT, Taxation Socialization

ABSTRAK

Tujuan dari penelitian ini adalah untuk melakukan evaluasi dan melakukan pengamatan dampak program pemutihan pajak kendaraan bermotor serta pemahaman terhadap e-SAMSAT terhadap tingkat kepatuhan wajib pajak kendaraan bermotor. Di samping itu, penelitian ini juga mengeksplorasi apakah keberhasilan sosialisasi perpajakan dapat memoderasi program pemutihan pajak kendaraan bermotor dan pemahaman terhadap e-SAMSAT memengaruhi tingkat kepatuhan wajib pajak kendaraan bermotor. Fokus penelitian ini tertuju pada wajib pajak yang terdaftar di SAMSAT Lamongan pada tahun 2023 dan berlokasi di Kecamatan Sugio. Sampel sebanyak 100 orang telah dipilih secara acak dengan simple random sampling menggunakan rumus Slovin. Pengumpulan data menggunakan skala Likert untuk data primer, dan analisisnya menggunakan Structural Equations Modeling (SEM) Partial Least Square (PLS) melalui software SmartPLS 4.0. Temuan menunjukkan bahwa program pemutihan pajak kendaraan bermotor tidak memberikan pengaruh yang signifikan. Namun pemahaman e-SAMSAT berdampak signifikan terhadap kepatuhan wajib pajak kendaraan bermotor. Selain itu, sosialisasi perpajakan sebagai variabel moderasi, di mana melemahkan program pemutihan pajak kendaraan bermotor dan memperkuat pemahaman e-SAMSAT terhadap tingkat kepatuhan wajib pajak kendaraan bermotor. Saran yang diberikan untuk pegawai Samsat dari penelitian ini untuk dapat meningkatkan komunikasi dan edukasi dengan mengadakan sosialisasi kepada wajib pajak mengenai manfaat pemutihan pajak kendaraan bermotor, informasi yang efektif untuk memastikan wajib pajak mengetahui tentang pemutihan pajak dan prosedurnya.

Kata kunci: Pajak Kendaraan Bermotor, Kepatuhan Wajib Pajak, Pemutihan Pajak Kendaraan Bermotor, E-Samsat, Sosialisasi Perpajakan

INTRODUCTIN

Taxes represent one of the sources of state revenue aimed at financing expenditures or the needs of the state in enhancing national development (Ahmad et al., 2021). The need for local revenue drives local governments to maximize revenue sectors, including taxes. Several types of taxes established in Indonesia are central taxes and local taxes. According to Siahaan (2013), local taxes are levies determined by the regional government based on regional regulations. This tax is collected by the regional government, the proceeds of which are used to support regional expenditures related to the execution of governmental functions activities and development progress in the region. Among several types of local taxes, motor vehicle tax plays a role in provincial government revenue. Motor vehicle tax is a tax levied on the ownership or possession of motor vehicles. Motor vehicle tax is collected by the province, but each district has the authority to collect motor vehicle tax itself through SAMSAT.

Sugio sub-district stands as one among the various sub-districts located in Lamongan Regency, East Java. Taxpayers in the Sugio sub-district play an important role in achieving the Motor Vehicle Tax target at the Lamongan Regency SAMSAT. The phenomenon occurring in the collection of Motor Vehicle Tax in the Sugio sub-district is that there are still many arrears unpaid by taxpayers. In this case, it can be seen that there are still many motor vehicle owners in Sugio District who do not comply with their tax payment obligations. Based on data released by the Lamongan Regency SAMSAT, the arrears of motor vehicle tax for the years 2019-2023 are as follows:

Table 1. Not Compliant and Compliant Taxpayers in Sugio District 2019-2023

Year	Not Compliance	Compliance
2019	5.750	10.349
2020	5.998	10.146
2021	5.891	9.859
2022	6.288	9.580
2023	7.258	9.478

Source: SAMSAT of Lamongan Regency

Referring to table 1, it becomes evident that there remains a limited adherence among motor vehicle taxpayers in the Sugio sub-district when it comes to fulfilling their tax obligations. Thus, taxpayer compliance in paying taxes needs to be significantly improved. The suboptimal tax revenue collection is influenced by taxpayers' non-compliance in fulfilling their obligations.

The implementation of the motor vehicle tax reduction program is one factor that can increase taxpayer compliance. Since 2020, there has been an increase in taxpayers utilizing the motor vehicle tax bleaching program each year. This is due to many taxpayers in the Sugio sub-district being in arrears in tax payments. To encourage taxpayers in arrears to comply, a motor vehicle tax bleaching program is necessary to improve tax compliance by promptly settling their taxes. Taxpayers may face penalties for overdue tax payments. To enhance the payment of motor vehicle taxes and motivate individuals to settle their obligations promptly, the government typically eliminates these fines when reducing motor vehicle taxes (Darmakanti & Febriyanti, 2021).

The utilization of the e-SAMSAT system is also a contributing factor in increasing the compliance level of motor vehicle taxpayers, as since 2020, the usage of e-SAMSAT has been increasing annually. However, on the other hand, some taxpayers still do not have an understanding of e-SAMSAT and how to operate it. According to Restina & Sari (2023), the presence of e-SAMSAT services has the potential to diminish tax arrears arising from limitations in time and energy, as well as inefficiencies in service delivery. Therefore, if taxpayers can understand e-SAMSAT, it will be easier for them to carry out their tax responsibilities. This will contribute to increasing the extent to which taxpayers adhere to regulations and fulfill their obligations.

To enhance taxpayers' understanding, taxation socialization is necessary. Taxation socialization is a step taken by the government to convey understanding to the public regarding the significance of tax payments. Taxation socialization involves providing understanding, providing information, and providing guidance to the public about taxation and legislation (Widajantie & Anwar, 2020). According to Wardani (as cited in Rohmah et al., 2022), this effort is aimed at increasing taxpayers' knowledge and compliance so that taxpayers will understand the significance of paying taxes, ultimately leading to an increase in taxpayer compliance.

This research is based on a research gap identified in previous studies. Research conducted by Haryadi and Ernadi (2023) indicates that the motor vehicle tax bleaching program affects motor vehicle taxpayer compliance. Research by Abdi & Faisal's (2023) study suggests that comprehension of e-SAMSAT plays a role in influencing motor vehicle taxpayer compliance. Conversely, Sasana et al. (2021) discovered that the motor vehicle tax bleaching program does not yield a positive effect on motor vehicle taxpayer compliance. Similarly, Aprilianti (2021) determined that the e-SAMSAT system does not exert a positive and significant influence on motor vehicle taxpayer compliance. Saragih, Hendrawan, and Susilawati's (2019) The conclusion drawn is that the introduction of e-SAMSAT does not result in a positive influence on taxpayer adherence.

In previous research, several researchers have utilized variables such as taxpayer awareness, taxpayer knowledge, mobile SAMSAT implementation, taxation socialization, tax penalties, motor vehicle tax bleaching programs, and e-SAMSAT implementation. In the current study, there is a distinction between previous research and the research conducted by the researcher in terms of employing different variables linked to motor vehicle taxpayer compliance. The research site chosen by the researcher focuses on conducting research in Sugio Sub-district registered at SAMSAT Lamongan, which, according to the researcher, remains limited in publication.

This research aims to analyze the effect of the vehicle tax whitening program on motor vehicle taxpayer compliance, analyze the effect of understanding E-Samsat on motor vehicle taxpayer compliance, testing tax socialization can strengthen or weaken the influence of the vehicle tax whitening program on motor vehicle taxpayer compliance, analyzing tax socialization can strengthen or weaken the influence of understanding E-Samsat on motor vehicle taxpayer compliance.

THEORETICAL BASIS

Theory Of Planned Behavior

This research is also linked to the theory of planned behavior, as explained by Anggraeni and Kristanti (2019), stating that individual behavior arises due to the intention to behave. In this theory there are three main factors, namely behavioral beliefs where each individual has the desire to demonstrate behavior depending on the evaluation carried out by that individual. Normative belief is where every individual has the belief that there is social pressure, either from a person or a group, who thinks that they should or should not carry out this behavior. Control belief is an individual's belief in factors that can support or hinder the behavior they will show, as well as their response to the extent to which these factors have an influence.

Motor Vehicle Tax Reduction

Motor vehicle tax reduction is a program for eliminating or revoking administrative sanctions imposed on taxpayers due to delays in fulfilling motor vehicle tax payment obligations (Widajantie & Anwar, 2020). With the motor vehicle tax reduction program, taxpayers only need to pay off the principal amount of motor vehicle tax without having to pay sanctions for late payments during a certain period.

Understanding of E-SAMSAT

E-Samsat is an administration system that makes it easier to pay Motor Vehicle Tax and validate vehicle registration certificate (STNK) through online transactions which can be done via the Tokopedia platform or via bank channels, including: ATM, Teller, PPOP, Mobile Banking, Internet Banking (Restina & Sari, 2023). Understanding E-Samsat is a process where taxpayers understand and know how to use the E-Samsat system. Taxpayers need to master the procedures and how to operate E-Samsat properly in order to reduce the potential for errors that could cause losses for them.

Taxation Socialization

According to Nugroho and Kurnia (2020) tax socialization is an effort to provide explanations, information and guidance to the general public especially to taxpayers, regarding aspects of taxation. This action is taken so that the public can have an understanding of tax regulations, and can play a role in contributing to government funding for development and public services. In this way, taxpayer compliance is expected to increase.

Motor Vehicle Taxpayer Compliance

Taxpayer compliance is a manifestation of their responsibility in fulfilling tax obligations in accordance with applicable provisions in statutory regulations (Rina et al., 2022). Taxpayer compliance is more about individual awareness to carry out their tax obligations with full awareness of the role of taxes in developing the country. As subjects who have responsibilities, taxpayers are expected to fulfill their obligations by making contributions through tax payments.

METHOD

The quantitative approach aligns with a positivist philosophy and is applied in the study of specific populations or groups. This methodology involves the use of research instruments to gather data, followed by statistical or quantitative analysis. The primary goal of this technique is to formulate and assess hypotheses (Sugiyono, 2018).

Research Design

This research examines motor vehicle tax compliance in Sugio sub-district, Lamongan district in 2023. The analysis technique in this research uses Structural Equation Modeling Partial Least Square (SEM-PLS) with the help of SmartPLS 4.0 software. Using the PLS method as an analysis and hypothesis testing technique has advantages such as the sample size does not have to be large and it is not required to use a multivariate normal distribution.

Participants/Sample Selection and Data Sources

The population in this study includes all motor vehicle tax payers in Sugio District who are registered with the Lamongan Samsat, totaling 33.557 people (Source: Lamongan Samsat Office), with a total sample of 100 respondents produced using the Slovin formula to determine the minimum sample size to be studied. This research uses a simple random sampling technique, where the technique is a sample determination technique that is determined randomly without paying attention to existing strata.

Instrumentation/Data Collection

The type of data used is primary data with a survey method. The survey method was carried out by distributing questionnaires online (google form) and offline which were distributed to Sugio sub-district taxpayers to fill in the answers to the questionnaire that had been provided.

RESULT

Description of Respondent Characteristics

a. Characteristics of Respondents by Gender

Table 2. Respondent's Gender

Gender	Amount	percentage
Male	55	54%
Female	45	46%
Amount	100	100%

Source: Data will be processed by researchers in 2024

Referring to the information in table 2, it is evident that the majority of participants in this research were male, comprising 55% of the total, whereas women constituted 45%.

b. Respondent Characteristics by Age

Table 3. Respondent's Age

Age	Amount	Percentage
<25 Years	23	23%
26-35 Years	49	49%
36-45 Years	16	16%
>46 Years	12	12%
Amount	100	100%

Source: Data will be processed by researchers in 2024

According to the data presented in Table 3, the predominant age group among respondents is 26-35 years, encompassing 49 taxpayers, while the smallest demographic comprises individuals aged over 46 years, consisting of only 12 taxpayers.

c. Characteristics of Respondents based on Village (Respondent's Residence)

Table 4. Respondent's Village

Village	Amount	Percentage
Bakalrejo	35	34%
Bedingin	4	4%
Gondanglor	6	6%
Jubel Lor	9	9%
Kalitengah	2	2%
Karangsambigalih	6	6%
Kedungbanjar	6	6%
Lebakadi	11	11%
Meteseh	2	3%
Pangkatrejo	10	10%
Sekarbagus	2	2%
Sidorejo	2	2%
Sugio	1	1%
Supenuh	3	3%
Warungering	1	1%
Amount	100	100%

Source: Data will be processed by researchers in 2024

Examining Table 4 reveals that the primary residence of taxpayers is most commonly Bakalrejo village, accounting for 35 respondents (35%). In contrast, Sugio and Warungering villages have the smallest representation, each hosting only one taxpayer respondent.

Convergence Validity Test

The outcomes of the outer loading test through Partial Least Squares (PLS) for each variable indicator are presented in Table 2. The table reveals that the indicators exhibit reflectiveness, as their loading factors are >0.70 , signifying the validity of all indicators. Thus, it can be inferred that all indicators effectively measure the constructs of the variables.

Table 5. Loading Factor Values

	PPKB	ES	KWP	S	S*PPKB	S*ES
PPKB.1	0.882					
PPKB.2	0.895					
PES.1		0.941				
PES.2		0.950				
PES.3		0.888				
PES.4		0.711				
KWP.1			0.882			
KWP.2			0.891			
KWP.3			0.792			
KWP.4			0.874			
S.1				0.773		
S.2				0.829		
S.3				0.832		
S*PPKB					1.000	
S*PES						1.000

Source: Output of SmartPLS, 2024

Table 6. AVE Values

	Average Variance Extracted (AVE)	Note
PPKB	0.790	Valid
PES	0.770	Valid
KWP	0.741	Valid
S	0.659	Valid

Source: Output of SmartPLS, 2024

Based on the testing results in Table 6, the AVE values generated for all constructs are > 0.50 , thus it can be stated that they have passed the convergence test.

Discriminant Validity Test

Discriminant validity testing is conducted through cross-loading, where the value of each variable's cross-loading with other constructs is >0.70 .

Table 7. Cross Loading Values

	PPKB	ES	KWP	S	S*PPKB	S*ES
PPKB.1	0.882	0.306	0.375	0.523	-0.093	-0.391
PPKB.2	0.895	0.220	0.396	0.493	-0.166	-0.294
PES.1	0.286	0.941	0.577	0.540	-0.206	-0.057
PES.2	0.310	0.950	0.520	0.508	-0.110	-0.136
PES.3	0.244	0.888	0.318	0.289	-0.108	-0.088
PES.4	0.149	0.711	0.258	0.184	0.008	-0.040
KWP.1	0.439	0.462	0.882	0.644	-0.358	-0.236
KWP.2	0.353	0.425	0.891	0.592	-0.329	-0.178
KWP.3	0.262	0.427	0.792	0.466	-0.169	-0.117
KWP.4	0.416	0.453	0.874	0.665	-0.356	-0.188
S.1	0.436	0.307	0.574	0.773	-0.210	-0.249

S.2	0.510	0.421	0.557	0.829	-0.126	-0.319
S.3	0.443	0.433	0.561	0.832	-0.139	-0.227
S*PPKB	-0.147	-0.139	-0.361	-0.196	1.000	0.189
S*PES	-0.383	-0.094	-0.213	-0.326	0.189	1.000

Source: Output of SmartPLS, 2024

Referring to table 7, it is observed that each indicator for the research variables displays a higher cross-loading value compared to other variables. All indicators of the research variables exhibit cross-loading values >0.70 , indicating the model's robustness and validity.

Reliability Test

The research instrument's reliability in this study is assessed through the examination of composite reliability and Cronbach's alpha coefficient. A construct is deemed reliable when both the values of composite reliability and Cronbach's alpha coefficient exceed 0.70.

Table 8. Cronbach's Alpha & Composite Reliability Values

	Cronbach's Alpha	Composite Reliability
PPKB	0.735	0.736
PES	0.903	0.989
KWP	0.883	0.894
S	0.740	0.740

Source: Output of SmartPLS, 2024

The testing results based on table 8 indicate that both the composite reliability and Cronbach's alpha coefficients show values > 0.70 , thus meeting the requirements for reliability testing.

Determination Coefficient Test (R Square)

A higher R Square value indicates the effectiveness and quality of the predictive model and research used. The output estimation the outcomes are presented in the table below.

Table 9. R Square Values

	R Square	R Square Adjusted
KWP	0.577	0.554

Source: Output of SmartPLS, 2024

Based on Table 9, this analysis indicates that the variables involved in the model can explain the Y variable by 0.577 or 58%. This means that the independent variables can influence the dependent variable by 58%.

Hypothesis Testing

Hypothesis testing is measured using the t-statistics and p-values of each variable. In Table 7, it can be explained that the test results show that the motor vehicle tax whitening program variable has a t-statistics value of >1.65 , namely 0.618 and a p-value >0.05 , namely 0.539, thus indicating that this variable has no effect on motor vehicle taxpayer compliance, and tax socialization weakens the influence of the motor vehicle tax reduction program on motor vehicle taxpayer compliance. On the other hand, the e-SAMSAT understanding variable has a t-statistic value >1.65 , namely 2.584 and a p-value <0.05 , namely 0.010, indicating that understanding the e-SAMSAT variable influences motor vehicle taxpayer compliance, and tax socialization strengthens the influence of e-SAMSAT.

towards motor vehicle tax compliance. The influence of understanding e-SAMSAT on motor vehicle taxpayer compliance.

Table 10. T Statistics and P Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic (O/STDEV)	P Values
PPKB -> KWP	0.049	0.049	0.080	0.618	0.539
PES -> KWP	0.217	0.203	0.084	2.584	0.010
S -> KWP	0.534	0.563	0.088	6.092	0.000
S*PPKB -> KWP	0.030	0.004	0.113	0.267	0.790
S*PES -> KWP	-0.244	-0.213	0.119	2.046	0.041

Source: Output of SmartPLS, 2024

DISCUSSIONS

In line with the theory of planned behavior, the motor vehicle tax reduction program is categorized under the controlled belief factor because this factor ensures that there are things that support and inhibit behavior. This program is a program initiated by the government to support and be very beneficial for taxpayers, especially those who are in arrears. Tax whitening can help taxpayers who are late in paying their taxes and want to pay but feel burdened because of the sanctions they have received. Taxpayers understand that the reduction in motor vehicle tax provides relief to taxpayers in the form of fines. However, the motor vehicle tax whitening program variable has no influence on motor vehicle taxpayer compliance, where this shows a significance value of 0.539, thus the first hypothesis (H1) is rejected, otherwise it can be interpreted that the motor vehicle tax whitening program has no effect on motor vehicle taxpayer compliance influence on motor vehicle tax compliance. The lack of a significant effect shows that if the motor vehicle tax reduction program increases, then the level of motor vehicle taxpayer compliance will not necessarily increase, and vice versa. This research is in line with research conducted by Widya Sasana et al., (2021).

Based on the theory of planned behavior, in the control belief category, it is stated that the understanding of e-SAMSAT can support and facilitate individuals who fulfill their obligations by settling motor vehicle taxes. Comprehending e-SAMSAT significantly affects the compliance of motor vehicle taxpayers. The significant value of the understanding of the e-SAMSAT variable is 0.010, thus the second hypothesis (H2) is accepted, or it can be interpreted that understanding e-SAMSAT has a significant influence on motor vehicle taxpayer compliance. E-SAMSAT enables taxpayers to fulfill their tax obligations promptly from the convenience of their homes, eliminating the need to go elsewhere. If taxpayers can understand and apply the e-SAMSAT system, this will facilitate them when settling taxes for motor vehicles. This research is backed by the study conducted by Bhagaskara et al., (2023).

In accordance with the theory of planned behavior, educating taxpayers through taxation socialization aims to impart knowledge about the significance of timely tax payments. Taxation socialization moderates but weakens the motor vehicle tax bleaching program's influence on motor vehicle taxpayer compliance. The significant value is 0.790, thus the third hypothesis (H3) is rejected, or it can be interpreted that taxation socialization moderates but weakens the motor vehicle tax bleaching program's influence on motor vehicle taxpayer compliance. Taxation socialization provides understanding so that taxpayers can pay their taxes on time and can improve taxpayer compliance. This study lacks backing from the research conducted by Puspitasari et al. (2022), which suggests that through educational endeavors integrated into awareness campaigns, the motor vehicle tax bleaching program can improve public understanding and consciousness regarding the obligation to settle motor vehicle taxes.

Based on the theory of planned behavior, where taxation socialization is classified into normative belief because taxation socialization provides education to taxpayers to understand how to apply e-SAMSAT. Taxation socialization moderates and strengthens the understanding of e-SAMSAT's influence on motor vehicle taxpayer compliance. The significant value is 0.041, thus the fourth hypothesis (H4) is accepted, or it can be interpreted that taxation socialization moderates and strengthens the understanding of e-SAMSAT's influence on motor vehicle taxpayer compliance. Taxation socialization is useful for increasing knowledge among taxpayers, especially regarding understanding the e-SAMSAT system. Taxation socialization for understanding e-SAMSAT is crucial for taxpayers, as with the advancement of technology, the existence of e-SAMSAT can facilitate taxpayers in paying their tax obligations on time. This study aligns with the investigation carried out by Amalia and Anwar (2023).

CONCLUSION

The results of research regarding the impact of the motor vehicle tax whitening program and understanding of e-SAMSAT on motor vehicle taxpayer compliance, with tax socialization as a moderating variable, can be summarized as follows: The existence of the motor vehicle tax whitening program does not have a significant impact on motor vehicle taxpayer compliance in Sugio district. On the other hand, understanding e-SAMSAT has quite a big influence on motor vehicle taxpayer compliance in Sugio district. Tax socialization moderates the impact of the motor vehicle tax whitening program, but weakens its impact on motor vehicle taxpayer compliance. Furthermore, tax socialization moderates and strengthens the influence of understanding e-SAMSAT on motor vehicle taxpayer compliance.

As for the recommendations derived from the research analysis, several suggestions can be made it is recommended that SAMSAT officials enhance communication and education by organizing tax bleaching program awareness sessions for taxpayers, providing effective information to ensure taxpayers are aware of the motor vehicle tax bleaching program and its procedures. Additionally, evaluating the motor vehicle tax bleaching program and identifying potential improvements are essential steps to enhance the effectiveness of this policy. It is suggested that future researchers modify or add other independent variables not discussed in this study to discover other variables that may have a strong influence on motor vehicle taxpayer compliance. Furthermore, it is recommended for future researchers to increase the research sample to obtain optimal results.

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