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# The Effect of the tax Amolishment Program on Taxpayers' Awareness and Compliance in Paying Motor Vehicle Taxes at PT Jasa Raharja

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***Abstract.*** *Taxes are a key source of state revenue, used to finance various development programs and public services that are crucial to a nation's progress. Motor vehicle tax, as a type of regional tax, plays a strategic role in supporting financing for critical sectors such as infrastructure, transportation, and social services. However, successful tax collection depends heavily on public awareness and compliance with their tax obligations. Taxpayer awareness reflects public understanding of the importance of paying taxes as a form of participation in development. Meanwhile, taxpayer compliance refers to the ability and willingness of individuals or businesses to fulfill their tax obligations in accordance with applicable regulations, including timely payment of motor vehicle taxes (Rahayu, 2019). Low levels of public awareness and compliance are key challenges to optimizing motor vehicle tax revenue in Indonesia. Data from the West Sumatra Samsat (Vehicle Tax Office) in 2023 showed that motor vehicle taxpayer compliance was only 65%, far below the national target of 85%. Of the 2.3 million motor vehicles registered in the province, approximately 805,000 (35%) were in tax arrears, with total arrears reaching Rp 427 billion. This high arrears rate reflects a lack of public awareness of the importance of paying motor vehicle taxes as a form of social and legal responsibility. To address this issue, local governments often implement motor vehicle tax amnesty programs. These programs provide relief by eliminating tax penalties for delinquent taxpayers, hoping to encourage them to settle their outstanding payments promptly. In West Sumatra, the tax amnesty program implemented in 2022 only reached 23% of delinquent taxpayers, far below the expected target of 60%. Low participation in this program indicates obstacles such as lack of public awareness, limited access, or low public trust in the policy. For PT Jasa Raharja, a state-owned enterprise that manages traffic accident insurance funds, motor vehicle taxpayer compliance significantly impacts the company's revenue. This is because motor vehicle tax contributions support the sustainability of the social security program managed by PT Jasa Raharja. A decline in taxpayer compliance can directly impact the company's revenue performance, as seen in 2023, when PT Jasa Raharja's revenue decreased by 12% compared to the previous year. Therefore, this study aims to analyze the effect of the motor vehicle tax amnesty program on taxpayer awareness and compliance in paying motor vehicle tax at PT Jasa Raharja. Through this study, it is hoped that a deeper understanding of how the amnesty policy can* *encourage increased taxpayer awareness and compliance will be gained, as well as providing strategic recommendations for the government and related institutions to increase motor vehicle tax revenue.*

***Keywords:*** *Motor; Paying; Program; Taxpayers'.*

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## 1. Introduction

Taxes are a key source of state revenue, used to finance various development programs and public services that are crucial to a nation's progress. Motor vehicle tax, as a type of regional tax, plays a strategic role in supporting financing for critical sectors such as infrastructure, transportation, and social services. However, successful tax collection depends heavily on public awareness and compliance with their tax obligations (Yulitiawati, 2021).

Taxpayer awareness reflects public understanding of the importance of paying taxes as a form of participation in development. Meanwhile, taxpayer compliance refers to the ability and willingness of individuals or businesses to fulfill their tax obligations in accordance with applicable regulations, including timely payment of motor vehicle taxes (Rahayu, 2019). Low levels of public awareness and compliance are key challenges to optimizing motor vehicle tax revenue in Indonesia.

Data from the West Sumatra Samsat (Vehicle Tax Office) in 2023 showed that motor vehicle taxpayer compliance was only 65%, far below the national target of 85% (Restina, 2023). Of the 2.3 million motor vehicles registered in the province, approximately 805,000 (35%) were in tax arrears, with total arrears reaching Rp 427 billion. This high arrears rate reflects a lack of public awareness of the importance of paying motor vehicle taxes as a form of social and legal responsibility.

To address this issue, local governments often implement motor vehicle tax amnesty programs. These programs provide relief by eliminating tax penalties for delinquent taxpayers, hoping to encourage them to settle their outstanding payments promptly. In West Sumatra, the tax amnesty program implemented in 2022 only reached 23% of delinquent taxpayers, far below the expected target of 60% (Nurlita, 2024). Low participation in this program indicates obstacles such as lack of public awareness, limited access, or low public trust in the policy.

For PT Jasa Raharja, a state-owned enterprise that manages traffic accident insurance funds, motor vehicle taxpayer compliance significantly impacts the company's revenue. This is because motor vehicle tax contributions support the sustainability of the social security program managed by PT Jasa Raharja. A decline in taxpayer compliance can directly impact the company's revenue performance, as seen in 2023, when PT Jasa Raharja's revenue decreased by 12% compared to the previous year (Chandra, 2023).

Therefore, this study aims to analyze the effect of the motor vehicle tax amnesty program on taxpayer awareness and compliance in paying motor vehicle tax at PT Jasa Raharja. Through this study, it is hoped that a deeper understanding of how the amnesty policy can encourage increased taxpayer awareness and compliance will be gained, as well as providing strategic recommendations for the government and related institutions to increase motor vehicle tax revenue.

## 2. Research Methods

The research method used in this study is a quantitative method with a survey approach. This study aims to examine the effect of the motor vehicle tax amnesty program on taxpayer awareness and taxpayer compliance, as well as the relationship between taxpayer awareness and taxpayer compliance. Research data were collected through the distribution of questionnaires to motor vehicle taxpayers registered in the PT Jasa Raharja area, Padang, West Sumatra. The questionnaire used a Likert scale to measure respondents' responses to the variables studied.

The obtained data were analyzed using multiple linear regression analysis with the aid of SPSS software. Prior to the analysis, the research instruments were tested through validity and reliability tests to ensure measurement accuracy and consistency. Furthermore, classical assumption tests, including normality, heteroscedasticity, and multicollinearity tests, were conducted to ensure the data met the regression analysis requirements. Hypothesis testing was conducted to determine the significance of the motor vehicle tax amnesty program's effect on taxpayer awareness and compliance, as well as to assess the effect of taxpayer awareness on taxpayer compliance.

## 3. Results and Discussion

### 3.1. Descriptive Analysis

### a. Tax Amnesty Program Variable (X)

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Standard Deviation |
|---|---|---|---|---|---|
| P1 | 300 | 1 | 5 | 3.70 | 1,055 |

| | | | | | |
|---|---|---|---|---|---|
| P2 | 300 | 1 | 5 | 3.61 | 1,078 |
| P3 | 300 | 1 | 5 | 3.55 | 1,095 |
| P4 | 300 | 1 | 5 | 3.68 | 1,117 |
| P5 | 300 | 1 | 5 | 3.58 | 1,093 |
| P6 | 300 | 1 | 5 | 3.52 | 1,074 |
| P7 | 300 | 1 | 5 | 3.60 | 1,121 |
| P8 | 300 | 1 | 5 | 3.60 | 1,106 |
| P9 | 300 | 1 | 5 | 3.63 | 1,041 |
| P10 | 300 | 1 | 5 | 3.69 | 1,098 |
| Valid N (listwise) | 300 | | | | |

The Tax Amnesty Program variable (X) was measured through 10 statements (P1 to P10) with a total of 300 respondents. Based on the results of descriptive statistics, it is known that the average value (mean) for each indicator is in the range of 3.52 to 3.70. The indicators with the highest average are P1 (3.70) and P10 (3.69), indicating that respondents tend to agree with the statements in these indicators. Meanwhile, the indicator with the lowest average is P6 (3.52), although it is still in the medium to high category. The standard deviation value ranges from 1.041 to 1.121, which indicates a fairly moderate variation or distribution of respondents' answers to each indicator.

**b. Taxpayer Awareness Variable (Z)**

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Standard Deviation |
|---|---|---|---|---|---|

| | | | | | |
|---|---|---|---|---|---|
| P1 | 300 | 1 | 5 | 3.61 | 1,084 |
| P2 | 300 | 1 | 5 | 3.69 | 1.104 |
| P3 | 300 | 1 | 5 | 3.61 | 1,062 |
| P4 | 300 | 1 | 5 | 3.59 | 1,098 |
| P5 | 300 | 1 | 5 | 3.65 | 1,041 |
| P6 | 300 | 1 | 5 | 3.56 | 1,069 |
| P7 | 300 | 1 | 5 | 3.68 | 1,129 |
| P8 | 300 | 1 | 5 | 3.65 | 1,042 |
| P9 | 300 | 1 | 5 | 3.58 | 1,049 |
| P10 | 300 | 1 | 5 | 3.70 | 1.108 |
| Valid N (listwise) | 300 | | | | |

The Taxpayer Awareness variable (Z) was measured through 10 indicators (P1 to P10) involving 300 respondents. Based on the results of descriptive statistics, the average value (mean) for each indicator ranged from 3.56 to 3.70. The indicator with the highest average was P10 (3.70), indicating that respondents had a higher level of awareness of the statements in the indicator. Conversely, the indicator with the lowest average was P6 (3.56), although it was still in the fairly good category. The standard deviation value varied from 1.041 to 1.129, indicating a fairly moderate distribution of respondents' answers, indicating differences in views but still within reasonable limits.

**c. Taxpayer Compliance Variable (Y)**

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Standard Deviation |
|---|---|---|---|---|---|
| P1 | 300 | 1 | 5 | 3.58 | 1,096 |
| P2 | 300 | 1 | 5 | 3.57 | 1,040 |
| P3 | 300 | 1 | 5 | 3.62 | 1,086 |
| P4 | 300 | 1 | 5 | 3.65 | 1,076 |
| P5 | 300 | 1 | 5 | 3.57 | 1,121 |
| P6 | 300 | 1 | 5 | 3.54 | 1.104 |
| P7 | 300 | 1 | 5 | 3.67 | 1,086 |
| P8 | 300 | 1 | 5 | 3.60 | 1,098 |
| P9 | 300 | 1 | 5 | 3.60 | 1.125 |
| P10 | 300 | 1 | 5 | 3.55 | 1,097 |
| Valid N (listwise) | 300 | | | | |

The Taxpayer Compliance variable (Y) is measured through 10 indicators (P1 to P10) with a total of 300 respondents. Based on the results of descriptive statistics, the average value (mean) for each indicator is in the range of 3.54 to 3.67. The indicator with the highest average is P7 (3.67), indicating that respondents tend to be more compliant with statements related to that indicator. Meanwhile, the indicator with the lowest average is P6 (3.54), although the difference is not very significant compared to the other indicators. The standard deviation value ranges from 1.040 to 1.125, which indicates a moderate variation in respondents' answers, indicating differences in compliance levels but still within reasonable limits.

### 3.2. Inferential Analysis

#### a. Data Quality Test

Data Quality Testing is the process of evaluating how well the data used in research meets validity and reliability criteria. Its primary goal is to ensure that the collected data is accurate, consistent, and reliable for analysis.

#### b. Validity Test

**Tax Amnesty Program**

| Question | R Count | Information |
|---|---|---|
| P1 | 0.8 | Valid |
| P2 | 0.697 | Valid |
| P3 | 0.674 | Valid |
| P4 | 0.696 | Valid |
| P5 | 0.708 | Valid |
| P6 | 0.707 | Valid |
| P7 | 0.699 | Valid |
| P8 | 0.707 | Valid |
| P9 | 0.688 | Valid |
| P10 | 0.703 | Valid |

In the validity test of the Tax Amnesty Program variable, the analysis results show that all indicators (P1 to P10) have a calculated R value greater than the r table value of 0.126, which means that all items in this instrument are declared valid. The calculated R value for indicator P1 is 0.8, which is the highest value among all indicators, followed by P5 and P6 with values of 0.708 and 0.707, which also indicate very good validity. Other indicators, such as P2 (0.697), P3 (0.674), P4 (0.696), P7 (0.699), P8 (0.707), P9 (0.688), and P10 (0.703), also show significant and valid values, reflecting that all questions related to the Tax Amnesty Program are reliable in measuring this variable.

**Taxpayer Awareness**

| **Question** | **Pearson** | **Information** |
|---|---|---|
| P1 | 0.723 | Valid |
| P2 | 0.703 | Valid |
| P3 | 0.696 | Valid |
| P4 | 0.703 | Valid |
| P5 | 0.678 | Valid |
| P6 | 0.718 | Valid |
| P7 | 0.721 | Valid |
| P8 | 0.693 | Valid |
| P9 | 0.663 | Valid |
| P10 | 0.718 | Valid |

In the validity test of the Taxpayer Awareness variable, the analysis results show that all indicators (P1 to P10) have Pearson values higher than the r table value of 0.126, indicating that each item in this instrument is valid. The indicators with the highest Pearson values are

P1 (0.723) and P6 (0.718), which reflects a strong and valid relationship between these items and the concept of taxpayer awareness. Other indicators, such as P2 (0.703), P3 (0.696), P4 (0.703), P5 (0.678), P7 (0.721), P8 (0.693), P9 (0.663), and P10 (0.718), also show significant validity values. Thus, it can be concluded that all items in this instrument can be relied upon to accurately measure the taxpayer awareness variable.

**Taxpayer Compliance**

| Question | Pearson | Information |
|---|---|---|
| P1 | 0.688 | Valid |
| P2 | 0.671 | Valid |
| P3 | 0.718 | Valid |
| P4 | 0.710 | Valid |
| P5 | 0.726 | Valid |
| P6 | 0.681 | Valid |
| P7 | 0.695 | Valid |
| P8 | 0.706 | Valid |
| P9 | 0.707 | Valid |
| P10 | 0.690 | Valid |

In the validity test of the Taxpayer Compliance variable, the analysis results show that all indicators (P1 to P10) have Pearson values greater than the r table value of 0.126, which means that all items in this instrument are valid. The indicator with the highest Pearson value is P5 (0.726), which indicates a very strong relationship between this item and the taxpayer compliance variable. Other indicators, such as P3 (0.718), P4 (0.710), and P7 (0.695), also show significant and valid values, reflecting that these questions can be relied upon to measure taxpayer compliance. Pearson values for other indicators, including P1 (0.688), P2 (0.671), P6 (0.681), P8 (0.706), P9 (0.707), and P10 (0.690), are also within the valid range, strengthening the conclusion that all these instruments can be used to measure taxpayer compliance variables appropriately.

**c. Reliability Test**

Data Quality Testing is the process of evaluating how well the data used in research meets validity and reliability criteria. Its primary goal is to ensure that the collected data is accurate, consistent, and reliable for analysis.

**Tax Amnesty Program**

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| .883 | 10 |

In the reliability test for the Tax Amnesty Program variable, the analysis results showed a Cronbach's Alpha value of 0.883 for the 10 items used in this instrument. A Cronbach's Alpha value greater than 0.7 indicates that the instrument has an excellent level of internal consistency. This indicates that all items in the Tax Amnesty Program variable can be relied upon to measure the intended concept in a stable and consistent manner. Thus, the instrument used in this study can be considered reliable in measuring the Tax Amnesty Program variable.

**Taxpayer Awareness**

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| .885 | 10 |

In the reliability test for the Taxpayer Awareness variable, the analysis results showed a Cronbach's Alpha value of 0.885 for the 10 items used in this instrument. A Cronbach's Alpha value greater than 0.7 indicates that this instrument has excellent internal consistency, which means that all items in the Taxpayer Awareness variable support each other and can be relied upon to measure the concept of awareness with a high level of stability. Thus, the instrument used in this study can be considered reliable in measuring the Taxpayer Awareness variable.

**Taxpayer Compliance**

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| .884 | 10 |

In the reliability test for the Taxpayer Compliance variable, the analysis results showed a Cronbach's Alpha value of 0.884 for the 10 items used in this instrument. A Cronbach's Alpha value greater than 0.7 indicates that this instrument has excellent internal consistency. This means that all items in the Taxpayer Compliance variable can be relied upon to measure the concept of compliance with a high level of stability. Thus, the instrument used in this study can be considered reliable and capable of providing consistent results in measuring the Taxpayer Compliance variable.

**d. Classical Assumption Test**

The Classical Assumption Test is a series of statistical tests used to ensure that the linear regression model meets the basic assumptions so that the analysis results are valid, reliable, and free from bias.

**Normality Test**

**One-Sample Kolmogorov-Smirnov Test**

| | Unstandardized Residual |
|---|---|

| | | |
|---|---|---|
| N | | 300 |
| Normal Parametersa,b | Mean | .0000000 |
| | Standard Deviation | 3.28053660 |
| Most Extreme Differences | Absolute | .041 |
| | Positive | .031 |
| | Negative | -.041 |
| Test Statistics | | .041 |
| Asymp. Sig. (2-tailed) | | .200c,d |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

The normality test in this study was conducted using the One-Sample Kolmogorov-Smirnov Test to determine whether the residual data was normally distributed. Based on the test results, the Asymp. Sig. (2-tailed) value was 0.200, which is greater than the significance limit of 0.05. This indicates that the residual data does not have a significant difference with a normal distribution, so it can be concluded that the data is normally distributed. In addition, the Test Statistic value of 0.041 with relatively small Most Extreme Differences (positive 0.031 and negative -0.041) further strengthens these results. Thus, the regression model in this study meets the assumption of normality and can be used for further analysis.

## 4. Conclusion

Based on the research that has been conducted, the author draws several conclusions as follows:

1. The research results show that the tax amnesty program has a positive and significant impact on taxpayer compliance. This program provides incentives in the form of tax penalty waivers, which encourages taxpayers to promptly pay their obligations. The amnesty policy has helped many taxpayers and has led to greater compliance in paying their motor vehicle taxes.

2. The tax amnesty program has also had a positive and significant impact on taxpayer awareness. This is evident in the increased understanding of the importance of paying motor vehicle taxes after participating in the program. The amnesty program not only provides financial relief but also serves as a form of education that raises taxpayer awareness of the benefits of taxes for development and the consequences of late tax payments.

3. Taxpayer awareness has a positive and significant impact on taxpayer compliance. The higher a person's awareness of their tax obligations, the more likely they are to pay their taxes on time. Taxpayers who understand the importance of taxes in national development and the consequences of non-compliance tend to have higher compliance rates than those with low awareness. This suggests that efforts to increase taxpayer awareness can be an effective strategy for improving tax compliance levels.

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