

THE EFFECT OF TAX AMNESTY PROGRAM, REVENUE, AND E-SAMSAT ON MOTOR VEHICLE TAXPAYER COMPLIANCE IN BANDAR LAMPUNG CITY

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Abstract: The purpose of this study is to identify the influence of the tax amnesty program, revenue, and e-samsat on motor vehicle taxpayer compliance in Bandar Lampung City. Between 2018 and 2023, motor vehicle tax revenue exceeded the target, although tax revenue experienced a significant decline in 2024. This study applied a quantitative method through the use of questionnaires distributed to 100 people. The sample determination applied probability sampling and simple random sampling methods through the Slovin formula and was analyzed using SPSS version 25. The research findings show that the tax amnesty program (Sig. 0.000) and e-smsat (Sig. 0.009) have a positive and significant impact on motor vehicle taxpayer compliance. Conversely, income (Sig. 0.962) does not have a significant effect. The results indicate that the tax amnesty program and e-samsat variables are effective in optimizing motor vehicle taxpayer compliance in Bandar Lampung City, while the income variable does not make a significant contribution.

Keywords: E-Samsat, Taxpayer Compliance, , Tax Amnesty, Income

Abstrak: Tujuan kajian ini ialah guna mengidentifikasi pengaruh program pemutihan pajak, pendapatan serta e-samsat terhadap kepatuhan wajib pajak kendaraan bermotor di kota bandar lampung. Antara tahun 2018 sampai dengan 2023, realisasi pajak kendaraan bermotor melampaui target, walaupun di tahun 2024 pendapatan pajak mengalami penurunan yang sangat signifikan. Kajian ini menerapkan metode kuantitatif melalui pemanfaatan kuisioner yang disebarkan kepada 100 orang. Adapun penentuan sampelnya menerapkan metode probability sampling dan simple random sampling melalui rumus slovin dan dianalisis menggunakan SPSS versi 25. Temuan riset menunjukkan program pemutihan pajak (Sig. 0.000) serta e-smsat (Sig. 0,009) memiliki dampak positif serta signifikan terhadap kepatuhan wajib pajak kendaraan bermotor. Sebaliknya pendapatan (Sig. 0,962) tidak mempengaruhi signifikan. Hasil menunjukkan bahwa variabel program pemutihan pajak dan e-samsat efektif guna mengoptimalkan kepatuhan wajib pajak kendaraan bermotor di kota bandar lampung, sementara variabel pendapatan tidak memberikan kontribusi yang signifikan.

Kata Kunci: e-samsat, kepatuhan wajib pajak, pemutihan pajak, pendapatan

INTRODUCTION

Taxes are contributions that must be submitted by certain parties as mandated by law; they are compulsory, non-compensatory, and utilized by the state for development, prosperity, and the implementation of governance (Abdi & Faisol, 2023). The adjustment of tax rates in line with societal developments, balanced with economic and political conditions, is a crucial component in controlling regional growth. The central government regulates expenditures for all state operational activities as an economic institution, while regional governments seek revenue sources to cover these expenditures, primarily derived from their own jurisdictions. Local Own-Source Revenue (Pendapatan Asli Daerah, PAD) includes taxes collected within the region, levies imposed as fees for services or specific permits, profits from separately managed regional assets, and other legitimate income sources (Suratman et al., 2023). According to Law Number 28 of 2009, updated by Law Number 1 of 2022 regarding regional taxes and levies, Motor Vehicle Tax (Pajak Kendaraan Bermotor, PKB) is categorized as a provincial tax, but its collection also involves the authority of respective district or city governments, with the funds intended for similar purposes (Hidayat & Maulana, 2022).

Motor vehicle taxes play a crucial role in national development because they contribute significantly to Local Own-Source Revenue (PAD). Taxes are among the main sources of state income, used to finance various public expenditures necessary for government operations. Funds collected through the tax sector are vital and can serve as an indicator influencing the success of a country's development. Motor Vehicle Tax (PKB) is defined as a tariff imposed on the ownership and/or possession of a motorized vehicle. Therefore, the primary target of PKB is the ownership or control of motorized transportation (Rahayu et al., 2023).

Table 1.
Targets and Realization of Motor Vehicle Tax in Bandar Lampung (2018-2024))

Year	Target	Realization	Percentage
2018	269.500.000.000	325.680.104.004	120,85 %
2019	332.750.000.000	362.384.157.348	108,91 %
2020	305.750.400.000	332.492.117.720	108,75 %
2021	337.335.560.000	378.004.748.546	112,05 %
2022	371.008.818.000	405.704.058.744	109,35 %
2023	420.000.000.000	471.069.015.327	112,16 %
2024	595.950.000.000	473.645.978.021	79,48 %

Source: UPTD Regional Revenue Management Unit I, Bandar Lampung, Lampung Provincial Revenue Agency (Bapenda)

From Table 1 above, it can be seen that the compliance of the people of Bandar Lampung in paying motor vehicle taxes (PKB) regularly is reflected in the achievement of the targets set by the government during the period 2018 to 2023. During this period, PKB realizations even exceeded the set targets. However, in 2024, a fluctuation occurred where the realization of motor vehicle taxes in Bandar Lampung had not met the government's target, with the percentage dropping significantly compared to previous years. This phenomenon forms the basis of the

problem examined in this study. The achievement of motor vehicle tax realizations can be more easily attained, provided that the compliance level of the public in fulfilling their tax obligations is improved.

The strategy implemented by the government to encourage the public to become compliant taxpayers includes imposing late payment fines on those who delay or fail to pay taxes before the due date. However, these reminders are often ignored by taxpayers due to the lack of evenly distributed socialization campaigns by the government. To assist taxpayers who have not paid their motor vehicle taxes (PKB), the government conducts tax amnesty programs almost every year. It is hoped that these programs can raise awareness and encourage the public to pay PKB on time (Ichlas et al., 2022). Tax amnesty refers to a process, method, or act of "clearing" tax obligations. It is a strategy set by the state to discipline taxpayers who have not paid vehicle taxes for a period of time or to eliminate penalties for late payments. Tax amnesty is necessary to increase taxpayer awareness and compliance (Ichlas et al., 2022).

Income or earnings are considered one of the factors influencing tax payment compliance. People work and earn money instinctively, which can be used to meet personal and family needs (Djarmika et al., 2021). In Lampung Province, the total population classified as poor is nearly 900,000 people, while in Bandar Lampung, the poor population totals approximately 80,190 people. This poverty category is calculated based on a maximum daily expenditure of IDR 20,305, which covers food expenses, with the remainder used to meet housing, education, and health needs (Jumlah Penduduk Miskin (ribu jiwa), 2025). The timeliness of tax payments can be influenced by the taxpayer's income. Taxpayers with sufficient income tend to prioritize their personal needs before paying taxes by the due date, while others allocate part of their income to ensure timely tax payment (Sakura & Rachman, 2021).

There are several other reasons why taxpayers fail to comply with motor vehicle tax payments. Aside from the obligation to pay, long queues and complicated procedures at Samsat offices, lack of quality public service, and the considerable distance from home to the Samsat office discourage many taxpayers from fulfilling their obligations (Herawati & Hidayat, 2022). To address this issue, the government has introduced an innovation by implementing the E-Samsat system. This program is considered useful, time-efficient, and facilitates taxpayers in paying their PKB. Additionally, it is expected to increase public willingness to pay taxes and reduce complaints regarding the manual, non-automated, and offline vehicle tax payment process (Herawati & Hidayat, 2022).

Taxes are considered an additional obligation that must be paid by Muslims after zakat, with the proceeds used to develop or build the economy for the welfare of society in various sectors. In the Qur'an, the obligation to pay taxes is addressed in Surah At-Taubah [9]:29, where the term *jizyah*, meaning "tax" or "tribute," is stated as follows:

الْكُتِبَ أَوْثُوا الَّذِينَ مِنَ الْحَقِّ دِينَ يَدِينُونَ وَلَا وَرَسُولُهُ ۚ اللَّهُ حَرَّمَ مَا يُحَرِّمُونَ وَلَا الْآخِرَ بِالْيَوْمِ وَلَا بِاللَّهِ يُؤْمِنُونَ لَا الَّذِينَ قَاتَلُوا
صُعُورُونَ وَهُمْ يَدِّ عَنِ الْجَزِيَّةِ يُعْطُوا حَتَّى

“Fight those who do not believe in Allah and the Last Day, who do not forbid what Allah and His Messenger have forbidden, and who do not follow the true religion (Islam) namely, the People of the Book (Jews and Christians) until they pay the jizya willingly while they are humbled.”. (Q.S At-Taubah, 29).

Previous studies have analyzed motor vehicle tax (PKB) compliance with various factors in several cities in Indonesia using different methods. However, they have not simultaneously examined the tax amnesty program, E-Samsat system, and income variables, which are still rarely tested comprehensively. The novelty of this study lies in the integration of these three variables in a quantitative analysis using relevant primary data and modern statistical tools (SPSS version 25), with the research location specifically in Bandar Lampung City. Therefore, this study fills an empirical gap regarding the components that significantly influence motor vehicle taxpayer compliance.

In line with the increasing number of vehicles each year, taxpayer compliance and regional revenue have also experienced growth, as reflected in the taxes paid by vehicle owners. With the active role of Samsat as the tax collector, this growth is expected to proceed smoothly. Tax compliance refers to the awareness that motivates taxpayers to remit their taxes in accordance with the applicable laws and regulations. The willingness to fulfill tax obligations according to the stipulated rules is referred to as taxpayer compliance. Non-compliance is often caused by a lack of understanding regarding the function of taxes, including their role as a source of state revenue (Karlina, Utami Widya, & Ethika, 2021). This study aims to identify the impact of tax amnesty programs, income, and the E-Samsat system on motor vehicle taxpayer compliance in Bandar Lampung City.

LITERATURE REVIEW

Grand Theory (Attribution Theory)

Fritz Heider proposed Attribution Theory in 1958. This theory explains the behavior of an individual, typically used to understand how a person determines the causes of their own actions. The elements categorizing an individual's behavior are: first, internal factors, meaning the cause of behavior originates from the individual's own traits; and second, external factors, meaning behavior is influenced by factors outside the individual or occurs due to certain circumstances or situations (Prastyatini & Nabela, 2023). The application of this theory is considered highly relevant to this study, as motor vehicle taxpayer compliance arises from factors that encourage taxpayers to pay or remit their PKB (Asri & Yeni, 2024).

Tax

Under Law Number 1 of 2022 concerning financial relations between the central and regional governments, regional taxes are mandatory contributions from individuals or business entities. They are binding and based on legislation, where payment does not provide a direct return, but is intended to finance regional interests to achieve optimal public welfare. (“Undang-undang (UU) Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintah Daerah,” 2022).

According to Prof. Dr. P.J.A. Adriani, taxes are mandatory and coercive contributions from the public to the state, regulated by law, and do not provide direct compensation to the payer. Their primary function is to serve as a funding source for covering all public operational costs required to run the governmental system. Meanwhile, Prof. Dr. H. Rochmat Soemitro, S.H., states that taxes involve the transfer of financial assets from citizens to the state, with the main function of covering daily government operational costs, while any surplus is used as public savings for investment funding or social welfare programs (Sutedi, 2022).

Motor Vehicle Tax

Motor Vehicle Tax (PKB) is classified as a provincial tax and is further regulated under Law of the Republic of Indonesia Number 1 of 2022, Articles 1, Points 28 and 30, concerning financial relations between the central and regional governments. According to the law, PKB is a mandatory levy imposed on parties who own and control motor vehicles. A motor vehicle is defined as any wheeled vehicle operating on land or water, powered by technical equipment that converts energy from a certain source into driving force for the vehicle itself ("Undang-undang (UU) Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintah Daerah," 2022).

Tax Amnesty Program

Motor Vehicle Tax Amnesty is a government program aimed at eliminating unpaid taxes and administrative penalties for taxpayers who have neglected their tax obligations. This program is intended to alleviate the burden and increase taxpayer compliance (Saputra et al., 2022). Given the importance of preventing tax evasion to improve compliance, vehicle tax amnesty is implemented as a policy to rehabilitate taxpayers who have been negligent in paying their vehicle taxes, by waiving arrears within a specified period. This initiative is viewed as an opportunity for all taxpayers to settle their vehicle taxes without incurring penalties (Ammy, 2023).

Income

Income refers to any increase in a taxpayer's economic capacity, both domestically and abroad, used to enhance the taxpayer's wealth. According to Nita, income is the core of an individual's financial acquisition to meet personal and family needs (Susliyanti & Agustiyani, 2022). Naturally, when an individual earns a living and receives wages in the form of money, it is then allocated to cover personal and household needs. Therefore, the amount of income is a crucial factor related to tax payment compliance (Rosita, 2023).

E-Samsat

E-Samsat refers to a government innovation that enables taxpayers to fulfill their Motor Vehicle Tax (PKB) obligations using electronic payment channels, such as e-banking or ATMs provided by designated banks. This system is intended to simplify the payment process, reduce procedural barriers, and ultimately improve taxpayer compliance. (Hadianto et al., 2024).

Taxpayer Compliance

Compliance, as defined in the KBBI, refers to an attitude of obedience and adherence to rules or instructions. Taxpayer compliance is defined as the willingness of individuals to fulfill their tax obligations in accordance with applicable laws

(Widajantie & Anwar, 2020). To enhance Motor Vehicle Tax (PKB) revenue, ensuring that taxpayers comply with and fulfill their obligations is a crucial factor. When taxpayers are able to meet their tax obligations properly, they can be categorized as compliant in paying motor vehicle tax (Milleani, 2022).

Hypothesis Development

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

The motor vehicle tax amnesty program is a governmental initiative aimed at encouraging taxpayers who have not settled their tax obligations to immediately make payments. Typically, taxpayers are subject to administrative sanctions for late payments; however, through the tax amnesty program, the government eliminates these penalties to enhance the efficiency of motor vehicle tax settlement. This initiative serves as a motivational tool for taxpayers to voluntarily fulfill their tax obligations (Darmakanti & Febriyanti, 2021). Studies conducted by Utomo & Iswara (2022) found that the elimination of tax sanctions (amnesty) is positively correlated with Motor Vehicle Taxpayer Compliance. This aligns with the findings of Chaerani et al. (2024), who also reported that tax amnesty programs exert a positive influence on motor vehicle taxpayer compliance. Based on the previous empirical evidence, it can be concluded that the tax amnesty program has a significant effect on motor vehicle taxpayer compliance.

H1: The Tax Amnesty Program Has a Significant Effect on the Compliance of Motor Vehicle Taxpayers.

The Effect of Income on Motor Vehicle Taxpayer Compliance

Income is any increase in the taxpayer's economic capacity, obtained from any source, which can be allocated to finance expenditures or increase personal assets (Khoirun Nisaak, 2022). Studies conducted by Asri & Yeni (2024) and Marpaung et al. (2023) reveal that income has a significant effect on motor vehicle taxpayer compliance. This finding may serve as a consideration for government strategies to optimize taxpayer awareness, particularly among low-income individuals. Income can act as a motivating factor to discipline citizens so that they comply with their tax payment obligations (Asri & Yeni, 2024).

H2: Income Has a Significant Effect on Motor Vehicle Taxpayer Compliance.

The Effect of Implementing the E-Samsat System on Motor Vehicle Taxpayer Compliance

The E-Samsat program or electronic samsat is a PKB payment service that utilizes e-banking or ATMs according to the designated banks. The E-Samsat program is intended to optimize service quality and facilitate tax payments in line with technological developments (Faisol, 2023). The e-samsat program significantly affects PKB taxpayer awareness (Mariana et al., 2024). Furthermore, the study conducted by (Nurfebrianti et al., 2024) found that the implementation of e-samsat influences PKB taxpayer compliance. Both research findings indicate that the implementation of e-samsat is an appropriate measure because it effectively increases the compliance of motor vehicle taxpayers.

H3: The E-Samsat System Significantly Influences Motor Vehicle Taxpayer Compliance.

RESEARCH METHODS

This study employs a quantitative research design, carried out at the Samsat Office of Bandar Lampung City. The population consists of all registered Motor Vehicle Tax (PKB) payers at the Samsat Office of Bandar Lampung City, totaling 547,525 taxpayers. The sample in this study was determined using a probability sampling technique with a simple random sampling method, applying the Slovin formula, resulting in a total of 100 respondents.

Table 2. Operational Variables

Variable	Variable Concept	Indicators	Number of Questions	Scale
Tax Amnesty	The government implements a vehicle tax amnesty program to eliminate penalties or overdue tax arrears, in order to improve awareness and discipline among motor vehicle taxpayers (Saputra et al., 2022).	Knowledge Program benefits	5 questions	Likert
Income	Income is defined as every increase in the economic capacity of taxpayers, originating from domestic or foreign sources, which leads to an increase in the taxpayer's wealth (Susliyanti & Agustiyani, 2022).	Monthly income Ability to pay taxes Influence on compliance	5 questions	Likert
E-Samsat	The Electronic Samsat System (E-Samsat) provides facilities for taxpayers to fulfill their motor vehicle tax obligations. Available payment methods include E-Banking and ATMs from partnered banks. Through this innovation, an improvement in motor vehicle taxpayer compliance is expected (Hadianto et al., 2024).	Accessibility Technological development	5 questions	Likert
Taxpayer Compliance	Tax compliance refers to regulations designed to educate taxpayers about the vital role of this state revenue. Tax compliance also indicates the level of fulfillment of taxation obligations by taxpayers, in accordance with applicable laws (Ristanti et al., 2022).	Timely compliance Administrative compliance Moral compliance	Moral compliance	Likert

Source: data processing (2025)

The data collection technique in this study utilized questionnaires distributed to participants at the research site. Measurements were carried out using a five-point

Likert scale: Strongly Agree (SA), Agree (A), Uncertain/Neutral (N), Disagree (D), and Strongly Disagree (SD). To ensure the validity and reliability of the questionnaire instruments before their use in the main study, a pilot test was conducted on 40 respondents who were part of the research sample. The results of the pilot test indicated that all questionnaire instruments met the required validity and reliability criteria; thus, the instruments were deemed suitable for use in the primary data collection. In the data collection process, the researcher adhered to research ethics by obtaining official permission letters from both the provincial authority (BAPENDA of Lampung Province) and the local authority (SAMSAT of Bandar Lampung City). Respondents participated voluntarily and anonymously, and the researcher ensured the confidentiality of respondent data. The data processing tool used in this study was SPSS 25 software, which included several stages of analysis, namely validity testing – referring to the extent to which the collected data represent the research topic – and reliability testing using the Cronbach’s Alpha method, where variable instrument values > 0.6 are considered reliable or consistent (Anggraini, Aprianti, Setyawati, & Hartanto, 2022). Classical assumption testing was performed to ensure that the regression model met statistical criteria, including normality testing, heteroscedasticity testing, and multicollinearity testing (Ristanto & Budiantara, 2025). Multiple linear regression analysis was conducted to identify the effects among variables, including the F-statistic test and the t-statistic test (Gatot H. Djatmika, 2021).

RESULTS AND DISCUSSION

Validity Test

Validity testing – also referred to as an assessment of accuracy – serves as a key criterion in quantitative research, wherein the collected data must be valid, reliable, and objective. Data validity is demonstrated when the obtained scores accurately represent the actual conditions reported by the researcher. This test is conducted to determine the extent to which each questionnaire item precisely measures the intended variable (Soesana et al., 2023). The data are considered valid if the calculated r-value (r-hitung) exceeds the critical r-table value (r-tabel), with a significance level of 5% ($\alpha = 0.05$) and an r-tabel value of 0.195.

Table 3. Validity Test

Indicator Variable X1 – Tax Amnesty Program	Pearson Correlation	Sig. (2- tailed)	Description
X1P1	0,741	0,000	Valid
X1P2	0,672	0,000	Valid
X1P3	0,502	0,000	Valid
X1P4	0,704	0,000	Valid
X1P5	0,770	0,000	Valid
Variable X2 –Income			
X2P1	0,681	0,000	Valid
X2P2	0,725	0,000	Valid
X2P3	0,820	0,000	Valid
X2P4	0,577	0,000	Valid

X2P5	0,501	0,000	Valid
Variable X3 – E-Samsat			
X3P1	0,808	0,000	Valid
X3P2	0,835	0,000	Valid
X3P3	0,564	0,000	Valid
X3P4	0,871	0,000	Valid
X3P5	0,443	0,000	Valid
Variable Y – Taxpayer Compliance			
YP1	0,719	0,000	Valid
YP2	0,708	0,000	Valid
YP3	0,633	0,000	Valid
YP4	0,728	0,000	Valid
YP5	0,676	0,000	Valid

Source: Primary Data Processing Using SPSS Version 25 (2025)

Based on Table 2.1 presented above, all items of the Tax Amnesty Program variable (X1) show Pearson correlation scores exceeding 0.195, with the highest value of 0.741 in item X1P1 and the lowest value of 0.502 in item X1P3. This indicates that all items of the Tax Amnesty Program variable (X1) are valid and can be used for further analysis. For the Income Level variable (X2), all items also show Pearson correlation values above 0.195, with the highest value of 0.820 in item X2P3 and the lowest value of 0.501 in item X2P5. Therefore, all items in the Income Level variable (X2) are considered valid. Next, for the E-Samsat variable (X3), all five items show Pearson correlation values above 0.195, with the highest value of 0.835 in item X3P2 and the lowest value of 0.443 in item X3P5. Thus, all items in the E-Samsat variable (X3) are valid. Lastly, for the Taxpayer Compliance variable (Y), all items show scores exceeding the Pearson correlation threshold. The highest value is 0.728 in item YP4 and the lowest value is 0.633 in item YP4. This means that all items in the Taxpayer Compliance variable are valid. In conclusion, all items in the Tax Amnesty Program (X1), Income Level (X2), E-Samsat (X3), and Taxpayer Compliance (Y) variables can be considered valid because their Pearson correlation values exceed the r-table value of 0.195. Therefore, all items are valid and suitable for use in subsequent analyses.

Reliability Test

Table 4. Reliability Test

	<i>Cronbach's Alpha</i>	<i>N of Items</i>
Tax Amnesty	0,654	5
Income Level	0,656	5
E-Samsat	0,754	5
Taxpayer Compliance	0,724	5

Source: Primary Data Processing using SPSS version 25 (2025)

The reliability test was conducted to ensure that the data generated truly align with the research objectives and to examine the consistency of respondents' answers to the research instrument. A more reliable measurement tool will demonstrate greater measurement stability (Soesana et al., 2023). The standard used to determine whether a variable is reliable is a minimum Cronbach's Alpha value of 0.60, as

recommended by Nunnally (1994). Based on the data in Table 2.1, the Cronbach's Alpha values of all variables exceed the required minimum standard. Therefore, it can be concluded that all questionnaire items in this research—specifically the variables Tax Amnesty Program (X1), Income Level (X2), E-Samsat (X3), and Taxpayer Compliance (Y)—are considered reliable and suitable for further analysis.

Normality Test

The normality test is conducted to determine whether the survey or questionnaire data obtained from respondents follow a normal distribution. Its purpose is to verify whether the distribution of data from the selected sample aligns with the normal distribution assumed for the parent population (Qomusuddin, n.d.).

Table 5. Normality Test

<i>Description</i>	<i>Value</i>
<i>Sample Size (N)</i>	100
<i>Normal Parameters</i>	
-Mean	0,0000000
-Std. Deviation	2.31058588
<i>Most Extreme Differences</i>	
-Absolute	0,072
-Positive	0,055
-Negative	-0,072
<i>Test Statistic</i>	0,072
<i>Asymp. Sig. (2-tailed)</i>	0,200c,d

Source: Primary Data Processing, SPSS version 25 (2025)

Based on Table 2.3, the Asymp. Sig. (2-tailed) value is 0.200, which exceeds the significance threshold of 0.05. Thus, the data are distributed following a normal pattern.

Multicollinearity Test

The multicollinearity test is used to determine whether the independent variables have significant correlations with one another. A significant correlation indicates the presence of similarity among the independent variables, but it does not measure the combined effect of all independent variables on the dependent variable. A variable is considered free from multicollinearity if the Tolerance value is > 0.10 and the Variance Inflation Factor (VIF) value is < 10 (Machali, 2021).

Table 6. Multicollinearity Test

<i>Independent Variable</i>	<i>Unstandardized Coefficients B</i>	<i>Std. Error</i>	<i>Standardized Coefficients (beta)</i>	<i>t</i>	<i>Sig.</i>	<i>Tolerance</i>	<i>VIF</i>
(Constanta)	9,272	2,238	-	4,143	0,000	-	-
Tax Amnesty Program	0,385	0,102	0,382	3,760	0,000	0,733	1,365
Income Level	-0,004	0,084	-0,005	-	0,962	0,802	1,247
E-Samsat	0,214	0,080	0,250	2,682	0,009	0,872	1,147

Source: Primary Data Processing, SPSS version 25 (2025)

Referring to Table 2.4, the Tolerance values for the variables Tax Amnesty Program (0.733), Income Level (0.802), and E-Samsat (0.872) are all greater than 0.10. Meanwhile, the VIF values for the Tax Amnesty Program (1.365), Income Level (1.247), and E-Samsat (1.147) are all below 10. Therefore, it can be concluded that no multicollinearity is present.

Heteroskedasticity Test

The heteroscedasticity test is conducted to detect differences in variance among variables within the model, which indicate that the variance of the residuals in the regression observations is not uniform. A model is considered free from heteroscedasticity if the probability value has a significance level greater than $\alpha = 0.05$ (Machali, 2021).

Table 7. Heteroscedasticity Test

<i>Independent Variable</i>	<i>Unstandardized Coefficients B</i>	<i>Std. Error</i>	<i>Standardized Coefficients (beta)</i>	<i>t Calculation</i>	<i>Sig.</i>
(Constanta)	4,731	1,424	-	3,322	0,001
Tax Amnesty Program	-0,097	0,065	-0,170	-1,488	0,140
Income Level	0,056	0,054	0,115	1,054	0,294
E-Samsat	-0,101	0,051	-0,208	-1,985	0,050

Source: Primary Data Processing, SPSS version 25 (2025)

Based on Table 2.5, the significance (probability) values for the variables Tax Amnesty Program (0.140), Income Level (0.294), and E-Samsat (0.050) indicate that no heteroscedasticity is present, as all values are greater than or equal to 0.05.

Multiple Linear Regression analysis

Multiple Linear Regression analysis is carried out to identify the relationship between a single dependent variable (Y) and a combination of at least two independent variables or predictors (X) (Machali, 2021).

t-test

Table 8. Partial Test (t-test)

<i>Independent Variable</i>	<i>Unstandardized Coefficients B</i>	<i>Std. Error</i>	<i>Standardized Coefficients (beta)</i>	<i>t</i>	<i>Sig.</i>
(Constanta)	9,272	2,238	-	4,143	0,000
Tax Amnesty Program	0,385	0,102	0,382	3,760	0,000
Income Level	-0,004	0,084	-0,005	-0,048	0,962
E-Samsat	0,214	0,080	0,250	2,682	0,009

Source: Primary Data Processing, SPSS version 25 (2025)

Based on Table 2.6 above, the results can be explained as follows:

The findings of the partial test (t-test) show that the Tax Amnesty variable (X1) obtains a significance value of $0.000 < 0.05$, indicating that Hypothesis (H1) is accepted. This implies that the Tax Amnesty variable has a positive and significant effect on motor vehicle taxpayers' compliance. Conversely, the Income Level variable (X2) records a significance value of $0.962 > 0.05$, indicating that Hypothesis (H2) is

rejected, meaning that the Income Level variable does not have a significant effect on motor vehicle taxpayers' compliance. Furthermore, the E-Samsat variable (X3) obtains a significance value of $0.009 < 0.05$, indicating that Hypothesis (H3) is accepted, suggesting that E-Samsat has a positive and significant effect on motor vehicle taxpayers' compliance.

Uji F

Table 9. Simultaneous Test (F-test)

Source Variations	Sum of Squares	df	Mean Square	F	Sig.
Regression	199,248	3	66,416	12,063	0,000
Residual	528,542	96	5,506		
Total	727,790	99			

Source: Primary Data Processing, SPSS version 25 (2025)

Referring to Table 2.7, it can be concluded that the results of the simultaneous test (F-test) yield a significance value of $0.000 < 0.05$. This indicates that the overall regression model is significant. The output confirms that all independent variables, including Tax Amnesty (X1), Income Level (X2), and E-Samsat (X3), have a simultaneous effect.

Coefficient of Determination (R^2) Analysis

Table 10. R test

Model	R.	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,523	0,274	0,251	2,34641

Source: Primary Data Processing, SPSS version 25 (2025)

Based on Table 2.8, it is found that the output of the coefficient of determination (R^2) analysis yields an R^2 score of 0.251, equivalent to 25.1%. This value indicates that the independent variables, namely Tax Amnesty, Income Level, and the E-Samsat System, collectively explain 25.1% of the variance in the dependent variable, Motor Vehicle Taxpayer Compliance. The remaining 74.9% is influenced by factors outside the scope of this study.

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

The findings from the regression analysis indicate that the Tax Amnesty program has a positive and significant effect on motor vehicle taxpayer compliance, as evidenced by a significance value of $\text{Sig} < 0.05$. This finding aligns with the study conducted by Chaerani, Marundha, & Khasanah (2024), which found that tax amnesty positively affects motor vehicle taxpayer compliance. The government needs to further optimize the Tax Amnesty program, as eliminating tax sanctions indirectly provides citizens with the opportunity to settle their motor vehicle tax obligations without incurring penalties. In other words, the Tax Amnesty program is considered an effective initiative for enhancing compliance in paying motor vehicle taxes (Rahayu et al., 2024).

The Effect of Income on Motor Vehicle Taxpayer Compliance

The findings from the analysis of the Income variable indicate that this variable does not have a significant effect on motor vehicle taxpayer compliance, as shown by

a significance value of Sig. 0.962 > 0.05, meaning it is statistically insignificant. This result supports the findings of Nurfebrianti, Hidayat, & Ningrum (2024), who stated that income levels do not influence motor vehicle taxpayer compliance. In other words, income is not a determining factor or a trigger for taxpayers' awareness to fulfill their tax obligations in Bandar Lampung. However, this finding contrasts with the study by Leo et al. (2022), which reported that income has a positive and significant effect on motor vehicle taxpayer compliance.

The Effect of the E-Samsat Program on Motor Vehicle Taxpayer Compliance

The research findings indicate that the implementation of the E-Samsat system has a positive and significant effect on motor vehicle taxpayer compliance, with a significance level of 0.009 < 0.05. This result aligns with the study by Mariana et al. (2024), which revealed that the application of E-Samsat positively influences motor vehicle taxpayer compliance, highlighting that leveraging technology in the digital era is an appropriate step. Through this innovation, tax payments can be made via mobile banking, ATMs, e-commerce platforms, or affiliated convenience stores. This system also facilitates taxpayers by eliminating the need to visit and queue at local Samsat offices (Maulana & Septiani, 2022).

CONCLUSION

Referring to the research findings, it can be concluded that the Tax Amnesty and E-Samsat programs have a positive and significant effect on motor vehicle taxpayer compliance in Bandar Lampung, whereas Income does not exhibit a significant influence. These findings underscore the importance of government-implemented programs and innovations that benefit and facilitate the public, successfully encouraging citizens to fulfill their motor vehicle tax obligations. It is expected that the government can further optimize programs and innovations that ease and simplify tax payments for the community. However, this study has several limitations. The sample size is relatively small and focused on a single region, and there may be other indicators affecting taxpayer compliance. Given these limitations, future research is encouraged to include relevant moderating variables, such as service quality, tax penalties, or taxpayer awareness, since the income indicator did not show a significant effect in this study.

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