

# Tax System Modernization and Incentive Policies' Impact On Taxpayer Compliance In Motor Vehicle Tax E-Payment

Patriandari, Moh Abdurrosyid\*, & Liestiani Dyahningrum

Faculty of Economics and Business, Department of Accounting, As-Syafi'iyah Islamic University, Indonesia

---

## Abstract

This study aims to determine the influence of modernization of the tax administration system and tax incentive policies on the compliance of motor vehicle taxpayers in Bekasi City. This research approach is a quantitative research using primary data through the distribution of questionnaires. The sampling technique of this study was purposive sampling with a total sample of 100 respondents. The data analysis technique of this study uses the Partial Least Square (PLS) technique with the help of the SmartPLS 3.0 program. The results showed that the modernization of the tax administration system and tax incentive policies had a positive effect on the compliance of motor vehicle taxpayers. This is because when the government imposes social isolation policies and outdoor activity restrictions amid a pandemic, the online system put in place may be a solution for taxpayers. This is because the motor vehicle tax bleaching program is very advantageous for vehicle taxpayers, particularly for taxpayers who have arrears or fines from late vehicle tax payments.

*Keywords:* modernization of tax administration system; incentive policy; taxpayer capacity.

---

## 1. Introduction

The COVID-19 pandemic has had a devastating impact on the community's economy and has caused fear of contracting the disease. In the economic sector, namely tax revenue, this phenomenon is one of the reasons for the large number of taxpayers who are in arrears of taxes and results in tax revenues that are not optimal due to a difficult economy. In addition to economic difficulties, people who do not understand or even do not know the system of paying taxes online requires to continue to pay their taxes in public service places where people avoid places with the potential for crowds. (Budiman et al., 2021)

According to Matsumi in the journal of research conducted three aspects show a person's ability to pay taxes, namely the amount of wealth, the level of income, and the number of his expenses. This means that the higher the income of the taxpayer, the higher the taxpayer's ability to pay taxes. Therefore, there is a possibility that people or taxpayers with lower middle incomes cannot afford to pay their vehicle taxes. (Putri, 2013)

The use of electronic money in this pandemic era is a solution that makes it easier for users to transact by minimizing contact between individuals who make payment transactions, such as when paying motor vehicle tax. The existence of the Electronic One-Stop Menunggal Administration System (E-SAMSAT) is one of the many efforts made by the government to maximize motor vehicle tax (PKB) revenue. The expectations related to the implementation of the E-SAMSAT system are that PKB receipts are increasingly effective and efficient, and taxpayers feel facilitated when paying PKB online so that they can increase pkb revenue in an area (Winasari, 2020)

Optimizing Motor Vehicle Tax (PKB) revenues needs to be implemented because many regional expenditure funds are obtained and used from regional tax revenues, in which Motor Vehicle Tax is included in. shows a positive correlation which can be interpreted as regional tax revenues getting bigger if motor vehicle tax revenues are optimal. (Suharyadi, 2019) (Subekti & Juwono, 2021).

From the table 1, in 2019, 1,614,965 motor vehicles reported taxes and in 2020 there was a decrease with only 1,533,880 motor vehicles reporting taxes. For 2021, Bekasi City is still experiencing a decrease in the number of motorized vehicles reported by taxpayers, namely 1,508,616 vehicles.

---

\* Corresponding author.

E-mail address: [abdurrosyid.feb@uia.ac.id](mailto:abdurrosyid.feb@uia.ac.id)

To increase the number of PKB receipts, the government released a policy of bleaching or exemption of interest and fines which was enforced from June 8, 2021, to December 24, 2021. Through the "Triple Untung Plus" Program, in addition to being free from interest and penalties, taxpayers can get discounts on PKB and BBNKB I prices with applicable terms and conditions. With this program, taxpayers can get a lot of benefits, especially taxpayers who are in arrears for a long time. Meanwhile, taxpayers who are obedient in paying their vehicle tax can get discounts ranging from 2 percent to 10 percent. (bapenda.jabarprov.go.id).

**Table 1.** The number of motor vehicles paid for tax

Year	Motor vehicles that are paid tax
2019	1.614.965
2020	1.533.880
2021	1.508.616

Source: SAMSAT Kota Bekasi, data processed (2022).

In the study, the results showed that the modernization of the tax administration system had a positive effect on the compliance of motor vehicle taxpayers. These results are in line with research and that the modernization of the tax administration system, can grow the level of compliance of taxpayers in paying their taxes. However, his research shows the opposite result, where the modernization of the tax administration system does not influence the compliance of taxpayers in paying PKB (Hermadani, 2021) (Prasetyo, 2020) (Herawati & Marsono, 2020) (Anggraeni & Sulistyowati, 2021)

The Motor Vehicle Tax (PKB) incentive policy is an exemption for PKB sanctions obtained due to arrears or late vehicle taxes owed. In the research, the results showed that tax incentive policies have a positive effect on taxpayer compliance. The results in question are in line with research showing that tax incentives affect motor vehicle taxpayer compliance. Instead, research developed resulted that tax incentives had no significant effect on motor vehicle taxpayer compliance. (Ginting & Irawan, 2022) (Soliaranti, 2018) (Leo et al., 2022)

## 2. Literature Review

According to Fritz Heider cited in attribution theory is a theory that explains how individuals judge the behavior carried out by other individuals. Attribution theory studies the factors that cause a person's behavior, where a person's behavior is influenced by two factors, namely internal factors or factors that originate from within the individual himself and external factors where a person's behavior is caused by factors that do not come from within the individual himself, such as environmental factors (Suartana, 2010, p. 181)

Fishbein & Ajzen proposed the Theory of Reasoned Action (TRA) as the beginning of the Theory of Planned Behavior (TPB). Tra presented evidence scientifically that describes the causes of certain behaviors, that is, subjective norms and attitudes towards behavior (Fishbein dan Ajzen, 1988. In 1988, TRA was changed to TPB (Theory of Planned Behavior) because it developed the theory by adding an element of perceived behavioral control. The SDGs state that a person can act or do something only if they control his actions. (Ajzen, 2005)

(Mardiasmo, 2018) in his book cites the meaning of tax according to Law No. 16 of 2009 concerning Tax Procedures, which states that taxes are obligations owed to an individual or corporate taxpayers to meet the needs of the state for the welfare of their people which are coercive or obligatory to be completed without direct compensation.

Local taxes are an impositional obligation that is coercive for individual or corporate taxpayers in the regions without expecting compensation retaliation and is used to ensure the prosperity of the people and regions as explained in Law No. 28 of 2009 Article 1 Number 10 concerning Regional Taxes and Regional Levies (PDRD).

(Rahayu, 2017) citing the definition of taxpayer compliance by Noman D. Nowak, the situation in the taxpayer is obedient and aware of the fulfillment of tax obligations, namely where the taxpayer understands or tries to understand all the regulations in the tax law, completes the tax return form correctly, accumulates the amount of tax owed as it should be, and meets the tax on time.

Sari (2013:14) in his book defines the modernization of the tax administration system as the use of tax infrastructure by utilizing the development of science and technology (IPTEK) which has an impact on changes in the services received by taxpayers.

According to the Motor Vehicle Tax Incentive, it is the elimination or exemption of fines arising from delays in pkb payments. The purpose of using tax incentives is to arouse the interest of individual or corporate taxpayers to provide support for policies issued by the government by eliminating or reducing certain tax rates. The program of exemption or elimination of fines that arise if the taxpayer is late in paying the PKB is also familiar with the term tax bleaching by the public. This program is issued by the government within a fairly short period. (Sitohang & Sinabutar, 2020)

(Rumondang et al., 2019) explained that e-payment (electronic payment system) is a payment method using an electronic network such as the internet. This can be interpreted to mean that e-payment is a means of payment that supports its users to make payments online or without using physical means of payment (cash, checks, etc.) anywhere and anytime.

### 3. Methods

#### Operational Variables and Measurements

**Table 2.** Operational definition and measurement

No	Variable	Operational Definition	Indicator	Scale
1	Taxpayer Compliance	The responsibility of taxpayers to fulfill the obligations and rights of taxation is fulfilled by the government (Tahar, 2014)	Taxpayers pay Motor Vehicle Tax on time Taxpayers correctly understand the provisions of the Motor Vehicle Tax Taxpayers are aware of the requirements for paying Motor Vehicle Tax Taxpayers fulfill tax obligations by the specified Taxpayers understand the tax payment procedure	Likert
2	Modernization of the Tax Administration System	Utilization of information technology in improving organizational structure in the tax administration process (Sarunan, 2015)	Payment of motor vehicle tax is more effective Payment of motor vehicle tax is more time efficient Easier procedure for paying for motor vehicles The e-samsat program makes it easier for motor vehicle taxpayers The e-samsat program is an alternative for motor vehicle taxpayers	Likert
3	Tax Incentive Policy	Reduction of the tax burden borne and paid by the taxpayer (Sitohang & Sinabutar, 2020)	Tax incentives during the pandemic help ease tax obligations Tax incentives during the pandemic motivate to pay taxes on time Tax incentives during the pandemic have noticed difficulties of taxpayers The implementation of the incentive system during the pandemic has taken into account the difficulties I have experienced Tax incentives are effective and efficient in anticipating the impact of the pandemic	Likert
4	E-Payment	E-payment which is used as an electronic payment from the payer to the recipient in the absence of physical payment (Rumondang et al., 2019)	E-Payment makes it easier for taxpayers to pay PKB E-Payment increases taxpayer productivity in PKB payers E-Payment is more efficient and effective and makes it easier for me as a taxpayer Taxpayers pay taxes through online payments (e-billing, internet banking, mobile banking, e-commerce)	Likert

Subjects and objects that have special privileges that have been regulated by researchers are motor vehicle taxpayers in Bekasi City who get tax incentives during the COVID-19 pandemic and also utilize technology in carrying out tax obligations. The sample used is part of the population. The sample collection techniques used are non-probability and

purposive sampling. Purposive sampling is a sample collection whose size is determined according to special considerations. Purposive sampling aims to produce samples that match certain criteria (Rachmawati, 2016). The following are the mandatory criteria that the sample must meet:

- (1) Using e-payment in carrying out tax obligations.
- (2) Get tax incentives during the pandemic.

Sampling for this study used the Slovin sample size formula. Here is the calculation with the formula used:

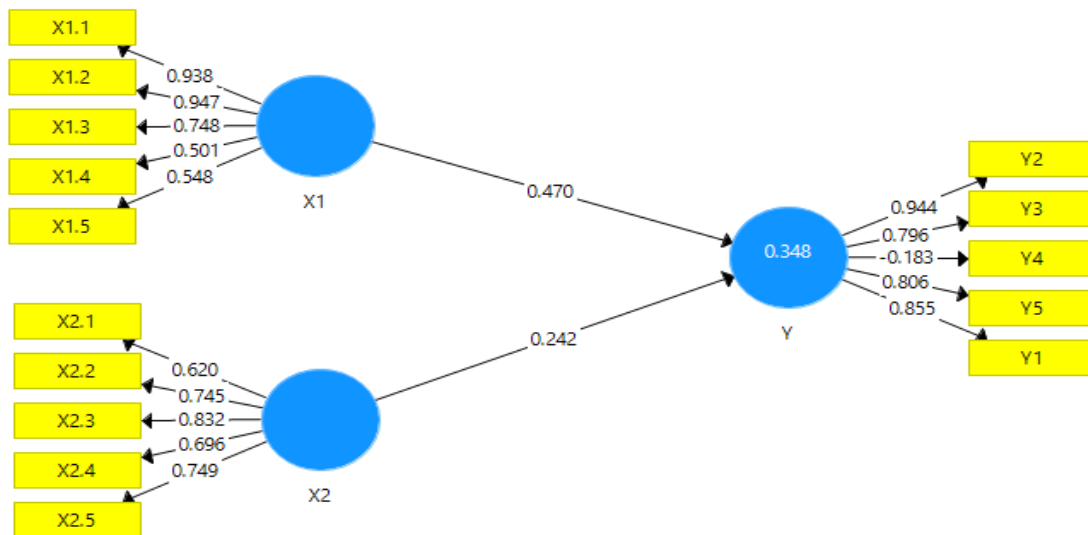
$$n = \frac{1.614.965}{1 + 1.614.965(0,1)^2}$$

$$n = 99.99$$

By the calculations listed above, it can be determined that the use of samples is as many as 99 people rounded to 100. Partial Least Square (PLS) was selected for hypothesis testing in this study. The SmartPLS 3.0 program is operated using a computer device. Validity and reliability are tested using a measurement model, while causality it is tested using a structural model. The components used in data testing through PLS consist of descriptive statistical analysis, measurement models or outer models, and structural models or inner models.

#### 4. Results and Discussion

##### 4.1 Test Outer Model

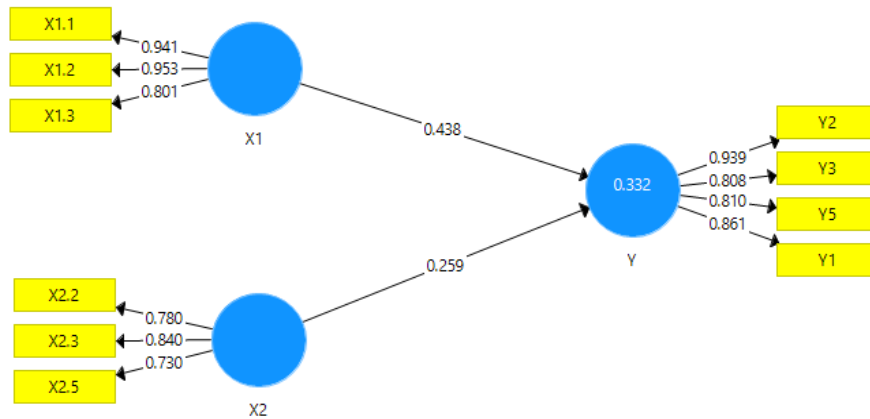


**Figure 1.** Outer model

By data in Figure 1, each indicator majority has a value outer loading more from 0,7. But indicators X1.4, X1.5, X2.1, X2.4, and Y4 have value outer loading less than 0.7. Then on research .ini model will of analysis Return with Exclude indicator.

That Value <0.7, that is X1.4, X1.5, X2.1, X2.4, and Y4. Next the result test Validity Convergent after modification (Figure 2).

In accordance with the results of the convergent validity test in the table, it shows that all indicators in each variable contained in this study have a loading factor of >0.7 and no more indicators that have a loading factor of <0.7. This indicates that the indicators in this study have a high level of validity, so conclusions can be drawn if this research has met the convergent validity.



**Figure 2.** Outer model after modification

4.2 Test the Inner Model

**Table 3.** R-Square value

Variable	R-Square
And	0,332

Source: Processed data, 2022.

Following table 3, it was found that the R-Square value of the motor vehicle taxpayer compliance variable was 0.332. That is, the variable of taxpayer compliance can be explained by the variable modernization of the tax administration system and the tax incentive policy of 33.2%. Meanwhile, the remaining value of 66.8% was influenced by other variables that were not tested in this study.

**Table 4.** Hypothesis test

Variable	Original Sample	T Statistic	P Value
X1	0,438	4,770	0,000
X2	0,259	3,177	0,001

Source: Processed data, 2022.

Based on the results of the hypothesis test in table 4. above, it was found that the modernization of the tax administration system (X1) and tax incentive policy (X2) had a positive and significant effect with a p-value of 0.000 and 0.001, respectively, where the value was lower than 0.05.

Based on the results of tests that have already been carried out, in table 4. It can be seen that the modernization of the tax administration system has a positive and significant effect on the compliance of motor vehicle taxpayers. This is because the online system implemented can be a solution for taxpayers when the government implements social distancing policies and restrictions on outdoor activities during a pandemic. Based on the theory of attribution, the modernization of the tax administration system is an external factor affecting the compliance of taxpayers. Although the results showed that the modernization of the tax system affects taxpayer compliance, in fact, due to the pandemic, the modernization of the tax system that provides convenience to taxpayers in carrying out their tax obligations has not been able to increase motor vehicle tax revenues. The results of this study are supported by previous research conducted and whose results state that the modernization of the tax administration system has a significant positive effect on taxpayer compliance. However, this is contrary to the results of the study which states that there is no significant influence between the modernization of the tax system and the compliance of taxpayers. (Sukma & Larasati, 2021) (Kowel et al., 2019) (Fauzi & Halimatusadiah, 2022)

Based on the results of research that has been carried out, in table 4.7 it can be seen that the tax incentive policy has a positive and significant effect on the compliance of motor vehicle taxpayers. This is because the motor vehicle tax

bleaching program is very beneficial for vehicle taxpayers, especially for taxpayers who have arrears or fines due to late payment of their vehicle tax. The motor vehicle tax incentive policy is the elimination or elimination of motor vehicle tax late fees for taxpayers who experience late payments. Taxpayers understand that this program will provide relief so that the tax bleaching program can attract people to use it as long as it is still available, whereas the bleaching program usually does not last long. However, based on data on the number of motor vehicles paid for tax, the existence of tax incentives has not been fully able to attract people to comply with paying taxes. The results of this study are supported by previous research conducted and whose results state that tax incentive policies affect taxpayer compliance. However, the results of this study are contrary to the results of the study which states that taxpayer compliance is not affected by the tax incentives provided during the Covid-19 pandemic. (Mindan & Ardini, 2022) (Jawa et al., 2021) (Aprilianti, 2021)

## 5. Conclusion

Based on the results of the data analysis that has been explained, the following conclusions can be drawn: The modernization of the Tax Administration has a positive and significant influence on Motor Vehicle Taxpayer Compliance in Bekasi City. This is because the online system implemented can be a solution for taxpayers when the government implements social distancing policies and restrictions on outdoor activities during a pandemic. Based on the theory of attribution, the modernization of the tax administration system is an external factor affecting the compliance of taxpayers.

The Tax Incentive Policy has a positive and significant effect on the Mandatory Compliance of Motor Vehicles in Bekasi City. This is because the motor vehicle tax bleaching program is very beneficial for vehicle taxpayers, especially for taxpayers who have arrears or fines due to late payment of their vehicle tax. The motor vehicle tax incentive policy is the elimination or elimination of motor vehicle tax late fees for taxpayers who experience late payments.

For researchers, it is recommended to re-examine the questionnaire received to avoid questionnaires that are not filled in completely. When sharing online explain the procedure for filling out the questionnaire to respondents clearly and easily accepted. From the R-Square results, 66.8% of taxpayer compliance was influenced by other variables that were not in this study, so for subsequent researchers, it was recommended to add or replace other independent variables that were not discussed in this study.

## References

- Ajzen, I. (2005). *EBOOK: Attitudes, Personality and Behaviour*. McGraw-hill education (UK).
- Anggraeni, G. A., & Sulistyowati, S. (2021). Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor (Studi kasus pada Wajib Pajak Kendaraan Bermotor di Kantor Bersama SAMSAT Jakarta Timur) Factors Affecting Taxpayer Compliance in Paying Motor Vehicle Taxes (Case study on Motor Vehicle Taxpayers at the Joint Office of SAMSAT East Jakarta). *Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor Factors Affecting Taxpayer Compliance in Paying Motor Vehicle Taxes*.
- Aprilianti, A. A. (2021). Pengaruh Kesadaran Wajib Pajak, Sosialisasi Perpajakan, Insentif Pajak, Dan Sistem E-Samsat Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotordi Masa Pandemi Covid-19. *Assets: Jurnal Ekonomi, Manajemen Dan Akuntansi*, 11(1), 1–20.
- Budiman, F., Kismartini, K., & Herawati, A. R. (2021). "NEW SAKPOLE" SEBUAH ALTERNATIF KEBIJAKAN PEMBAYARAN PAJAK KENDARAAN BERMOTOR DI ERA PANDEMI COVID-19. *Jurnal Akuntansi Dan Pajak*, 22(1), 19–25.
- Fauzi, M. F., & Halimatusadiah, E. (2022). Pengaruh Kesadaran Wajib Pajak dan Modernisasi Administrasi Perpajakan terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Bandung Conference Series: Accountancy*, 2(1).
- Ginting, N., & Irawan, F. (2022). TINJAUAN KEBIJAKAN INSENTIF PAJAK DI MASA PANDEMI COVID-19 BERDASARKAN FUNGSI BUDGETAIR DAN REGULEREND PAJAK. *HERMENEUTIKA: Jurnal Ilmu Hukum*, 6(1).
- Herawati, J. D., & Marsono, S. (2020). Pengaruh Reformasi Administrasi Perpajakan, Kesadaran Wajib Pajak, dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Kendaraan bermotor (Studi Kasus pada Samsat Klaten).

AKTUAL, 5(2), 99–109.

- Hermadani, A. P. (2021). *Pengaruh Sanksi Pajak, Akuntabilitas Pelayanan Publik, Modernisasi Sistem Administrasi, Kesadaran Perpajakan terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Kota Surabaya*. Universitas Hayam Wuruk Perbanas Surabaya.
- Jawa, H. A., Afifudin, A., & Anwar, S. A. (2021). Pengaruh Pengetahuan Pajak, Sanksi Pajak dan Insentif Pajak Terhadap Kepatuhan Wajib Pajak (Studi pada Pemilik UMKM di Kabupaten Malang). *Jurnal Ilmiah Riset Akuntansi*, 10(02).
- Leo, M., Virginia, W. A., Alimuddin, I., Herman, H., & Arwana, M. R. (2022). Pengaruh Pemutihan terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor dengan Pendapatan sebagai variabel Moderating. *Owner: Riset Dan Jurnal Akuntansi*, 6(3), 2796–2807.
- Mardiasmo, M. (2018). *Perpajakan Edisi Terbaru 2018*. Penerbit Andi. Yogyakarta.
- Mindan, R., & Ardini, L. (2022). PENGARUH PENGETAHUAN PAJAK, SOSIALISASI PERPAJAKAN, DAN INSENTIF PAJAK TERHADAP KEPATUHAN WAJIB PAJAK KENDARAAN BERMOTOR. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 11(3).
- Prasetyo, E. (2020). Analisis Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor (Studi Pada Kantor Bersama Sistem Administrasi Manunggal di Bawah Satu Atap (SAMSAT) Kab Kediri). *JURNAL EKUIVALENSI*, 6(2), 357–376.
- Putri, P. I. (2013). Analisis Faktor-Faktor yang Mempengaruhi Penerimaan Pajak. *JEJAK: Jurnal Ekonomi Dan Kebijakan*, 6(2).
- Rahayu, S. K. (2017). *Perpajakan (konsep dan aspek formal)*.
- Rumondang, A., Sudirman, A., Effendy, F., Simarmata, J., & Agustin, T. (2019). *Fintech: Inovasi Sistem Keuangan di Era Digital*. Yayasan Kita Menulis.
- Sitohang, A., & Sinabutar, R. (2020). Analisis Kebijakan Isentif Pajak Di Tengah Wabah Covid-19 Di Indonesia. *Jurnal Ekonomis*, 13(3).
- Soliarianti, Z. (2018). *PENGARUH INSENTIF PAJAK BEA BALIK NAMA KENDARAAN BERMOTOR DAN KUALITAS PELAYANAN TERHADAP JUMLAH WAJIB PAJAK KENDARAAN BERMOTOR YANG TERDAFTAR DI KABUPATEN JOMBANG (di Kantor Bersama SAMSAT Kabupaten Jombang)*. Universitas Pesartran Tinggi Darul'Ulum.
- Suartana, I. W. (2010). *Akuntansi keperilakuan teori dan implementasi*. Yogyakarta: CV Andi Offset.
- Subekti, L. M., & Juwono, V. (2021). Analisis Strategi Administrasi Pajak dalam Mencegah Peningkatan Tunggakan Pajak Kendaraan Bermotor di Jakarta. *Syntax Literate; Jurnal Ilmiah Indonesia*, 6(9), 4501–4522.
- Sukma, F. I., & Larasati, A. Y. (2021). PENGARUH KESADARAN WAJIB PAJAK DAN SISTEM ADMINISTRASI PERPAJAKAN MODERN TERHADAP KEPATUHAN WAJIB PAJAK KENDARAAN BERMOTOR (Studi Kasus Wajib Pajak Kendaraan Bermotor di SAMSAT Kota Cimahi). *Riset Akuntansi Dan Perbankan*, 15(2), 517–535.
- Winasari, A. (2020). Pengaruh Pengetahuan, Kesadaran, Sanksi, Dan Sistem E-SAMSAT Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Di Kabupaten Subang.(Studi Kasus Pada Kantor Samsat Subang). *Prisma (Platform Riset Mahasiswa Akuntansi)*, 1(1), 11–19.