

THE EFFECT OF THE MOTOR VEHICLE TAX AMOLISHMENT AND PAYMENT EASE PROGRAM ON TAXPAYER COMPLIANCE (WEST SURABAYA SAMSAT)



Avariano Yusuf Ardiansyah¹
Universitas Ciputra, Surabaya, Indonesia
aardiansyah@student.ciputra.ac.id

Eko Budi Santoso²
Universitas Ciputra, Surabaya, Indonesia
esantoso@ciputra.ac.id

Abstract

This study aims to determine the effect of the Tax Amnesty Program and Ease of Payment of Motor Vehicle Tax (PKB) on Taxpayer Compliance at the West Surabaya SAMSAT Office. The data used in this study are primary data obtained from a survey of 100 taxpayers using the purposive sampling method. The data were analyzed using descriptive statistics, validity tests, reliability tests, classical assumption tests, and multiple linear regression analysis. The results of the study indicate that the Tax Amnesty Program does not have a significant effect on Taxpayer Compliance. This is because this program does not provide a long-term solution for taxpayers who are in arrears and does not address the underlying reasons for tax arrears. In addition, weak law enforcement against tax arrears makes Taxpayers feel that the risk of tax evasion is lower than the benefits obtained from participating in the program. On the other hand, the Ease of Payment of PKB has a positive and significant effect on Taxpayer Compliance. Various services provided by SAMSAT, such as online payments, drive-thru, and payments through minimarkets, make it easier for taxpayers to pay their taxes, which ultimately increases taxpayers' willingness to comply with tax regulations.

Keywords: Motor Vehicle Tax, Tax Amnesty Program, Ease of PKB Payment, Taxpayers, Taxpayer Compliance, West Surabaya SAMSAT

INTRODUCTION

Indonesia is divided into 38 provinces and each province is divided into districts and cities. To equalize people's welfare, each region through the regional government is given direct authority by the central government to manage their respective regional autonomy. With the autonomy rights granted, the regional government has full authority to regulate and manage regional government, regional interests, and local communities in the Unitary State of the Republic of Indonesia. In order to carry out regional development and maintenance, many efforts have been made by the regional government (Martadani & Hertati, 2019). One of the efforts made by the regional government is through the existence of Regional Original Income (PAD) which includes regional taxes, regional levies, results of managing separated regional assets, and other regional original income that is legitimate according to laws and regulations. Regional taxes are the largest contributor to Regional Original Income (Sudarmana & Sudiarta, 2020).

In East Java Province, Surabaya City is the largest contributor to Regional Original Income in 2023, which is 62% of the total regencies and cities in East Java Province (maulifkr, 2023). One of the sectors that plays a role in contributing is the Motor Vehicle Tax (PKB) sector. In 2023, Motor Vehicle Tax revenue reached IDR 3,607,712,840,734.00 or has been fulfilled by 52.44% (East Java Bapenda, 2023). Motor vehicle tax revenue does not only come from taxpayers who routinely pay motor vehicle tax but also from arrears from taxpayers who do not pay their motor vehicle tax on time. Arrears will occur if taxpayers make tax payments after the payment date. From the data obtained, as many as 47.56% of motor vehicle owners registered with Samsat throughout East Java are reluctant to pay Motor Vehicle Tax according to the specified time or even choose not to pay the Motor Vehicle Tax. To overcome this, the government has implemented a tax amnesty program for motor vehicle taxpayers who are in arrears so that it is expected to be able to increase input tax for the local area. The Surabaya City Government routinely holds tax amnesty programs in the hope that taxpayers who are in arrears or have not paid their motor vehicle tax for a long time can feel helped by the program because they are exempted from late fees or fines. Taxpayers only need to pay their motor vehicle tax according to the fees stated on the STNK (Vehicle Registration Certificate) (Ahmad et al., 2020).

The government has made many innovations aimed at fostering a sense of convenience for taxpayers to pay motor vehicle tax on time (Wulandari et al., 2017). Previously, motor vehicle tax could only be paid at Samsat offices where the motor vehicle was registered, then the government innovated by allowing all taxpayers to pay motor vehicle tax at any nearest Samsat. In addition, the government also innovated by holding Samsat Drive-Thru, Samsat Corner, and Mobile Samsat which can be present closer to the community. Along with technological developments, the government has also adjusted by providing convenience for paying motor vehicle tax so that it can be paid at the nearest minimarket outlets and issuing the SIGNAL application which can be downloaded on each taxpayer's cellphone. This application makes it easier for taxpayers to pay motor vehicle tax without having to come to the Samsat office (Dewi & Laksmi, 2019).

Adopting the results of research conducted by Harahap (2024) that the tax amnesty program and mobile Samsat services in Simalungun have a positive effect on the increase in motor vehicle tax. The conclusion of the research conducted by Thamrin (2024) also explains that the tax amnesty program has been proven to increase the compliance of West Aceh regional taxpayers. The purpose of this study is to prove that the tax amnesty program and the ease of paying motor vehicle tax can have an impact on the compliance of motor vehicle taxpayers at the West Surabaya SAMSAT office.

REVIEW OF LITERATURE

Theory of Planned Behavior

The Theory of Planned Behavior was proposed by Ajzen in 1991, a development of the Theory of Reasoned Action proposed by Ajzen and Fishbein in 1980. This theory is a theory related to a person's psychology that explains the reasons why a person makes a decision. This theory focuses on a person's intention in making the decision (Sahib et al., 2022)

According to the Theory of Planned Behavior, 3 reasons influence a person's intention to make a decision, namely:

1. Attitude towards behavior (attitude towards behavior), which is an assessment of whether the behavior carried out by the individual is beneficial (positive attitude) or detrimental (negative attitude) to carry out.
2. Subjective norm (subjective norm), which is the social pressure felt by individuals to judge certain behaviors as right or wrong. The assessment of right or wrong of a behavior is determined by the people around the individual.
3. Perceived behavioral control (perceived behavioral control), which is the individual's belief in being able or not to perform the behavior. This ability can be measured from the skills, resources, and opportunities available.

The theory of Planned Behavior explains that behavior carried out by a person arises and is based on the intention to behave. This can illustrate how taxpayer behavior can be based on the taxpayer's own intention in fulfilling tax obligations. Taxpayer behavior can be associated with the attitude toward the behavior point. Taxpayers who are aware of their obligations as citizens who support the regional government in carrying out regional development will certainly be obedient in paying taxes (Ferry & Sri, 2020).

In addition to self-awareness, taxpayers also have perceived behavioral control, namely a sense of being able or not to pay motor vehicle tax. With the facility of eliminating fines through tax amnesty services, there are also facilities for making it easier to pay motor vehicle tax through various services provided by SAMSAT, starting from SAMSAT Corner, SAMSAT Keliling, Samsat Drive-Thru, payments through minimarket outlets, to the SIGNAL application which can make it easier for taxpayers to make payments anywhere and anytime. By providing these services, the government hopes to be able to foster the desire and interest of taxpayers to pay taxes (Maulida et al., 2023).

Thus, the amnesty program and ease of paying motor vehicle tax can be a determining factor in tax-compliant behavior. With the various reliefs and ease of paying taxes, taxpayers will be motivated to pay taxes.

Motor Vehicle Tax (PKB)

Motor vehicle tax is one of the tax objects included in the type of Provincial Tax which is part of the Regional Tax which is collected at the SAMSAT office. Motor Vehicle

Tax is one of the sources of regional income, the results of which are used to carry out provincial regional development (Ferry & Sri, 2020).

Based on Law No. 28 of 2009 Article 1 numbers 12 and 13, motor vehicle tax is a mandatory levy on ownership and/or control of motorized vehicles, while according to Law No. 1 of 2021, motorized vehicles are all types of wheeled vehicles that are driven by an engine in the form of a motor or an electric motor for battery-based vehicles that aim to convert an energy source into kinetic energy that can be used on land or water roads.

Tax Amnesty Program

The Tax Amnesty Program is a program created by the Central Government and carried out by the Regional Government as an effort to eliminate motor vehicle tax fines for taxpayers who have not paid their tax obligations for a long time (Ferry & Sri, 2020). This policy was announced by the local Regional Government where the amnesty program is held for a certain time and can be followed by every local resident (Kadek & Febriyanti, 2021).

The amnesty program was held by the government to provide benefits to the community, namely easing the burden on taxpayers. By implementing the amnesty program, fines resulting from late payment of PKB are eliminated. So that taxpayers only need to make principal payments of PKB. In addition, by holding the amnesty program, it is hoped that it will be able to generate interest from taxpayers to make PKB payments so that regional income can increase (Saputra et al., 2022).

Ease of Motor Vehicle Tax Payment

Ease of paying motor vehicle tax can be defined as a situation where taxpayers do not need to make many sacrifices to pay Motor Vehicle Tax. In addition to the small sacrifices, the extent to which taxpayers do not find difficulties in making payments can also be interpreted as ease in paying motor vehicle tax (Wulandari et al., 2017). The following are some services provided by SAMSAT that aim to make it easier for taxpayers to pay Motor Vehicle Tax:

1. Mobile Samsat
2. Samsat Corner
3. Samsat Drive-Thru
4. SIGNAL (National Digital SAMSAT) Application

5. Payment via minimarket outlets (Indomaret and Alfamart)

Taxpayer Compliance

Taxpayer compliance is an attitude of obedience and carrying out tax obligations such as making payments and reporting on time as determined by tax laws (Ahmad et al., 2020). As a developing country, Indonesia needs to obtain income, one of which is from taxation in a stable, constant, and increasing manner for the development of the country and regions, so that taxpayer compliance is needed through the implementation of tax obligations with high compliance to realize development (Widajantie & Anwar, 2020).

The Impact of the PKB Amnesty Program on Taxpayer Compliance

The Tax Amnesty Program is organized by the local government to provide convenience for taxpayers to make late payments of Motor Vehicle Tax, resulting in fines on the tax. With the tax amnesty fine, it is hoped that it will be able to foster the desire of taxpayers to pay motor vehicle tax and can increase income from the tax sector for the local government where the Tax Amnesty Program is held (Widajantie & Anwar, 2020). In a study conducted by William Ferry and Dewi Sri, it was concluded that the tax amnesty program had a positive effect on taxpayer compliance in Palembang.

H1: The Tax Amnesty Program has a positive effect on Taxpayer Compliance at SAMSAT Surabaya.

The Impact of PKB Payment Facilities on Taxpayer Compliance

SAMSAT actively continues to develop its services, one of which is through the ease of paying Motor Vehicle Tax so that it can foster taxpayer interest in paying taxes because the sacrifices made are not too burdensome and payments can be made anywhere and anytime. A study conducted by Dewi Muharromah Whulandari, Syska Lady Sulistyowatie, and Imam Santosa concluded that ease of payment has a positive effect on taxpayer compliance but is not significant.

H2: Ease of PKB Payment has a positive effect on Taxpayer Compliance at West Surabaya SAMSAT.

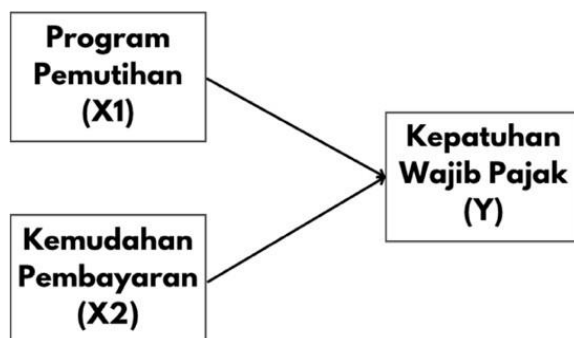


Figure 1.
Research Model

RESEARCH METHOD

The type of research used in this study is quantitative research using primary data through questionnaires distributed online. This study aims to see whether there is a positive influence between the tax amnesty program and the ease of paying Motor Vehicle Tax on taxpayer compliance at SAMSAT West Surabaya.

Population and Sample

The population in this study were all motor vehicle taxpayers domiciled in West Surabaya using purposive sampling with the respondent criteria being an age range of 30-40 years, having participated in an amnesty program, and having used the convenience services for paying motor vehicle taxes provided by SAMSAT, namely: payment via mobile Samsat, Samsat corner, Samsat drive-thru, SIGNAL Application (National Digital Samsat), and payment via minimarket outlets (Indomaret and Alfamart). The sample size of this study was calculated using the Lemeshow formula with a maximum estimate of 50% and an error rate of 10% with the following formula:

Information:

$$n = \frac{Z^2 \times P(1-p)}{d^2}$$

n = number of samples

Z = z score at 95% confidence = 1.96

P = maximum estimate (0.5)

d = error rate (0.1)

$$n = \frac{1,96^2 \times 0,5 (1 - 0,5)}{(0,10)^2}$$

$$n = 96,04$$

Based on the calculation results of the Lemeshow formula above, the number of samples for the study was 96.04 respondents. For convenience, the author rounded it up to 100 respondents.

Research Model and Variable Measurement

This study has 3 variables, namely: Taxpayer compliance as variable Y, Tax amnesty program as variable X1, and Ease in making Motor Vehicle Tax payments as variable X2. The three variables are measured by 8 indicators and 13 questions that are combined into one in the form of a questionnaire. The taxpayer compliance variable is used to evaluate and determine the extent to which motor vehicle taxpayers fulfill their tax obligations on time and understand the tax requirements and regulations. The tax amnesty program variable is used to determine the extent to which this program can be a solution for people who experience motor vehicle tax arrears and its benefits. The variable of ease in making motor vehicle tax payments determines the extent to which the services provided by the SAMSAT are considered to be able to facilitate taxpayers to make motor vehicle tax payments. The following is a table of variables, indicators, and questions contained in the questionnaire:

Table 1.
Researcher Statement Indicators

Variables	Indicator	Measurement (Statement)	Source
Taxpayer Compliance (Y)	Fulfill tax obligations on time	1. I always fulfill my obligation to pay motor vehicle tax	(Yuliatric & Fauzi, 2020)
		2. I always pay my motor vehicle tax on time	
	Understanding tax terms and regulations	3. I always complete the data required for paying motor vehicle tax in accordance with the provisions.	
		4. In general, it can be said that I understand tax laws.	
Whitening Program (X1)	A whitening program is the solution	5. I want to participate in the tax amnesty program	(Ferry & Sri, 2020)

		6. The tax amnesty program really helped me	
		7. I don't feel that the implementation of tax amnesty is a trap.	
	The whitening program is beneficial	8. I benefit from the implementation of the amnesty policy	
		9. I will continue to pay taxes obediently even though the tax amnesty program ends	
	Easy to learn	10. The ease of paying PKB influences me to make PKB payments	
Convenience in making PKB (Motor Vehicle Tax) payments (X2)	Easy to use	11. The services provided are easy to use	(Ernawati & Noersanti, 2020)
	Clear and understandable	12. The services provided can be clearly and easily understood	
	Flexible	13. The services provided can be clear and easy to understand.	

Data Analysis Method

Measurement of dependent and independent variables using a Likert scale of 1-5 with the assumption of a value of "1" describing that the respondent strongly disagrees and the assumption of a value of "5" describing that the respondent strongly agrees. The answers from the respondents will then be processed with several tests, namely: validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test, and multiple linear regression test.

RESULTS AND DISCUSSION

From a sample of 100 people, the author successfully distributed questionnaires to 130 motor vehicle taxpayers. The author only processed 100 data according to the needs and calculations of the Lemeshow that had been done. However, after going through the data processing process, 1 questionnaire was found that had to be eliminated because it made the data unprocessable.

Descriptive Statistical Analysis

The results of data processing based on questionnaire results can be interpreted through descriptive statistical analysis as follows:

Table 2.
Descriptive Statistical Test Results

Variables	Obs	Average	Std. Dev.	Min.	Max.
Program Bleaching	99	17,162	3.404	4	20
Ease of Payment PKB	99	21,485	4.7115	5	25
Compliance Taxpayer	99	16,839	3,741	4	20

Source: Author's processed data, (2024)

From Table 2, the results of data processing show that the processed data comes from 99 taxpayers. The Tax Amnesty Program variable has a minimum value range of 4 and a maximum of 20 with an average of 17,162 and a standard deviation of 3,404. The results of data processing for the Ease of Making Payments variable have a minimum value range of 5 and a maximum of 25 with an average of 21,485 and a standard deviation of 4,711. Meanwhile, the results of data processing for the Taxpayer Compliance variable have a minimum value range of 4 and a maximum of 20 with an average of 16,839 and a standard deviation of 3,741.

Validity Test

A validity test is one of the tests used to determine how well the measurement instrument measures each variable. Based on the validity test of each variable, here are the results:

Table 3.
Validity Test Results

No.	Questions and Points Item	r count	r table	Information
1	Whitening Program (X1)			
	X1.1	0.8913	0.3246	Valid
	X1.2	0.9047	0.3246	Valid
	X1.3	0.8738	0.3246	Valid
2	PKB Payment Facilities (X2)			
	X2.1	0.9594	0.3246	Valid
	X2.2	0.7995	0.3246	Valid
	X2.3	0.8119	0.3246	Valid

	X2.4	0.9432	0.3246	Valid
	X2.5	0.7807	0.3246	Valid
3	Taxpayer Compliance (Y)			
	Y1.1	0.9138	0.3246	Valid
	Y1.2	0.9318	0.3246	Valid
	Y1.3	0.8680	0.3246	Valid
	Y1.4	0.5460	0.3246	Valid

Source: Author's processed data, (2024)

According to the results in Table 3, it shows that the calculated r-value is > r table, which indicates that each measuring instrument is valid.

Reliability Test

Reliability testing is conducted to determine the extent to which the measuring instrument can provide consistent results over time. The following are the results of the reliability test:

Table 4.
Reliability Test Results

No.	Variables	Alpha	Information
1	Whitening Program (X1)	0.938	Reliable
2	PKB Payment Facilities (X2)	0.945	Reliable
3	Taxpayer Compliance (Y)	0.914	Reliable

Source: Author's processed data, (2024)

Based on the results of the reliability test in Table 4, the resulting alpha coefficient exceeds, $0.80 \leq r_{11} \leq 1.00$ so it can be interpreted that the three variables are reliable.

Classical Assumption Test

Classical Assumption Testing is carried out to find out whether the data to be processed has met the basic assumptions of linear regression so that the parameters produced are not biased and make the predictions produced more accurate and reliable. The classical assumption test consists of 3 series, namely the normality test, the multicollinearity test, and the heteroscedasticity test. The following are the results of the tests that have been carried out:

Table 5.
Classical Assumption Test Results

Variables	VIF
X1total	1.53
X2total	1.53

Normality (Prob>chi2)	0.0833
Heteroscedasticity (Prob>chi2)	0.0021

Source: Author's processed data, (2024)

1. Normality Test, in Table 5 shows that the results of the normality test are 0.0833 and meet the criteria for the minimum value of data to be said to be normal, which must be more than 0.05. Thus, the data processed by the author is included in the data that meets the normality test.
2. The Multicollinearity Test, in Table 5 shows the VIF value below 10, which is 1.53 for each variable X1 and X2. So it can be concluded that the data does not experience multicollinearity symptoms.
3. Heteroscedasticity Test, based on Table 5, the test results show that the coefficient value produced is less than 0.05, which is 0.0021, so there are symptoms of heteroscedasticity in the data, which will then be processed using robust standard error.

Multiple Linear Regression Test

Table 6.
Multiple Linear Regression Test Results

Variables	Regression 1		Information
	Coeff.	P> t	
X1 total	0.1830338	0.258	Hypothesis rejected
X2 total	0.5034071	0.000	Hypothesis accepted
F		42.03	
Prob > F		0.0000	
R-squared		0.5537	

Source: Author's processed data, (2024)

Based on the results of the Multiple Linear Regression Test in Table 6, the F test results are below 0.05, which means that there is at least one independent variable (X) that influences the dependent variable (Y). When viewed in the T-Test table, the Ease of Making PKB Payments variable (X2) has a value below 0.05, which is 0.00, which means that the variable has a significant effect, meaning that the hypothesis related to X2 is accepted. The coefficient results show a positive number, which means that the variable has a positive effect. Meanwhile, the results of the T-Test on the Whitening Program (X1) show results above 0.05, which is 0.258, which means that it has no effect, so it can be concluded that the hypothesis related to X1 is rejected.

The Impact of the Tax Amnesty Program on Taxpayer Compliance

Based on the results of the hypothesis test that has been conducted, it shows that the tax amnesty program does not affect taxpayer compliance, this could be due to taxpayers who are less aware of the importance of regional taxes for regional development, especially West Surabaya. The lack of understanding of taxpayers could be due to the lack of tax socialization carried out by the tax office. With the socialization regarding the importance of taxation, it is expected to open the knowledge and willingness of taxpayers to pay taxes, especially motor vehicle taxes for the progress of the region, especially West Surabaya. In addition, the implementation of the tax amnesty program every year can be a trigger for taxpayers to underestimate tax payments and postpone payment of motor vehicle taxes in the hope that the tax amnesty program will be held again in the following year. This can worsen the habit of taxpayers in postponing payment of motor vehicle taxes which will eventually become a habit and will hinder taxpayer compliance in the long term. The tax amnesty program is also considered to only provide a short-term solution for taxpayers, not providing a deep solution to the reasons why taxpayers are in arrears in paying motor vehicle taxes. In addition, weak law enforcement in Indonesia against taxpayers who are in arrears in paying motor vehicle tax is considered less strict, so taxpayers who are in arrears in paying motor vehicle tax feel that the risk of tax violations is lower than the benefits of using the amnesty program, making them feel that the influence of the amnesty program is less noticeable.

This study is in line with the research of Dzulfritriah & Saepuloh (2021) which states that the Tax Amnesty Program cannot affect Taxpayer Compliance. One of the reasons is the lack of socialization among West Surabaya residents about when the tax amnesty program will be implemented. Residents are considered to still have difficulty accessing this information. In addition, according to research by Saputra et al. (2022) stated the same thing, that the Tax Amnesty Program has no impact on Taxpayer Compliance. This is because the Tax Amnesty Program cannot be an excuse for taxpayers who are in debt to continue paying their motor vehicle taxes.

The Impact of PKB Payment Facilities on Taxpayer Compliance

Based on the results of the data processing, the Ease of Motor Vehicle Tax Payment has a positive effect on Taxpayer Compliance. This can be seen from the results of the t-test

in Table 6 which shows a significant value, which means that the hypothesis of the Effect of Ease of PKB Payment on Taxpayer Compliance (H2) is accepted. With all the conveniences provided by the government, paying motor vehicle tax has become much simpler and easier to understand, so taxpayers tend to comply with government regulations. Ease of access to payment information and clear information about paying motor vehicle tax will reduce the confusion that taxpayers may often experience when paying motor vehicle tax with the old service model. The ease of paying motor vehicle tax will create satisfaction for taxpayers. Satisfied taxpayers may be more likely to comply with their obligations voluntarily and this can even motivate them to be more active in fulfilling other tax obligations. This is supported by the perceived behavioral control contained in the theory of planned behavior which states that an individual's belief in being able or not to carry out the behavior. This ability can be measured from the factors of skills, resources, and available opportunities. With all the resources and opportunities for convenience provided by the government through easy payment services, taxpayers feel capable, so that feeling of capability is what makes taxpayers voluntarily pay taxes.

This study is in line with research from Harahap (2024) that the Ease of PKB Payment can increase Taxpayer compliance. This is because taxpayers no longer need to make payments through the SAMSAT office, do not need to queue, and do not take a long time, so taxpayers consider it more efficient in terms of time and energy so as not to inconvenience taxpayers. The services provided by SAMSAT make it easier for taxpayers, therefore there is a desire for taxpayers to fulfill their obligations to pay their motor vehicle taxes.

CONCLUSION

Based on research conducted by researchers through hypothesis testing on the Influence of Tax Amnesty Program and Ease of PKB Payment on Taxpayer Compliance, it was concluded that the Amnesty Program did not affect Taxpayer Compliance due to the lack of socialization about the Amnesty Program. Furthermore, Ease of PKB Payment has a positive effect on Taxpayer Compliance. This is because the many services provided by the government that facilitate PKB payments make taxpayers feel more efficient in terms of time and energy which ultimately fosters a desire to make PKB payments. Ease of PKB Payment

has been proven to have a positive effect on Taxpayer Compliance. This shows that the government needs to continue to strive to improve the ease of the PKB payment process to encourage taxpayer compliance and increase tax revenue.

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