

# The Influence of the Motor Vehicle Tax Reduction Program and Exemption of Transfer of Title Fees on Taxpayer Compliance in the North Jakarta Region

Suharyadi<sup>1</sup>, Nasrullah<sup>2</sup>, Didik Riyanto<sup>3</sup>  
Universitas Pertiwi

---

## Article Info

### Article history:

Received : 2 December 2023

Published : 06 January 2024

---

### Keywords:

Program Pemutihan Pajak kendaraan bermotor,  
Pembebasan bea balik  
Kepatuhan wajib pajak

---

## Info Artikel

### Article history:

Diterima : 2 Desember 2023

Publis : 06 Januari 2024

---

## Abstract

The aim of this research is to determine the effect of the motor vehicle tax reduction program on taxpayer compliance, to determine the effect of transfer of name duty exemption on taxpayer compliance and determine the effect of the motor vehicle tax reduction program and exemption from the transfer of title fees together on taxpayer compliance in the North Jakarta area. This research uses a quantitative descriptive method with data collection techniques through distributing questionnaires. This research uses random sampling with samples 108 at the SAMSAT Office in the North Jakarta area, using multiple linear regression data analysis techniques. The results of this research show that there is an influence of the motor vehicle tax whitening program on taxpayer compliance, and there is an influence of transfer of name duty exemption on taxpayer compliance and there is an influence of the motor vehicle tax reduction program and the exemption from transfer fees together on taxpayer compliance in the North Jakarta area. The variables of the motor vehicle tax reduction program and name change exemption have an influence on taxpayer compliance **currently** and have an influential contribution of **17,8%** on the taxpayer compliance variable. It is hoped that the results of this research will contribute to further research.

---

## Abstrak

Tujuan penelitian ini adalah untuk mengetahui pengaruh program pemutihan pajak kendaraan bermotor terhadap kepatuhan wajib pajak, mengetahui pengaruh pembebasan bea balik nama terhadap kepatuhan wajib pajak dan mengetahui pengaruh program pemutihan pajak kendaraan bermotor dan pembebasan bea balik nama secara bersama-sama terhadap kepatuhan wajib pajak wilayah Jakarta Utara. Penelitian ini menggunakan metode deskriptif kuantitatif dengan teknik pengumpulan data melalui penyebaran kuesioner. Dalam penelitian ini menggunakan *random sampling* dengan sampel **108** di Kantor SAMSAT wilayah Jakarta Utara, dengan menggunakan teknik analisis data regresi linear berganda. Hasil dari penelitian ini menunjukkan bahwa terdapat pengaruh program pemutihan pajak kendaraan bermotor terhadap kepatuhan wajib pajak, terdapat pengaruh pembebasan bea balik nama terhadap kepatuhan wajib pajak dan terdapat pengaruh program pemutihan pajak kendaraan bermotor dan pembebasan bea balik nama secara bersama-sama terhadap kepatuhan wajib pajak wilayah Jakarta Utara. Variabel program pemutihan pajak kendaraan bermotor dan pembebasan balik nama, terhadap kepatuhan wajib pajak berpengaruh **sedang** dan memiliki kontribusi pengaruh sebesar **17,8%** terhadap variabel kepatuhan wajib pajak. Hasil penelitian ini diharapkan memberikan kontribusi untuk penelitian selanjutnya.

*This is an open access article under the [Lisensi Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional](https://creativecommons.org/licenses/by-sa/4.0/)*



---

## Corresponding Author:

Suharyadi

Universitas Pertiwi

Email : [19110014@pertiwi.ac.id](mailto:19110014@pertiwi.ac.id)

---

## 1. INTRODUCTION

According to article 1 of Law of the Republic of Indonesia Number 28 of 2007 concerning general provisions and procedures for taxation: "Tax is a mandatory contribution to the State that is owed by an individual or entity that is coercive based on law, with no direct compensation and is used for the needs of the State for the prosperity of the people (Diah Amalia, 2021).

Taxes which are assumed to be costs or expenses greatly influence company management in increasing profits. Economically, tax is an element of reducing profits

available for companies to share as dividends or reinvest. The company makes efforts to maximize profits by making efficient use of all kinds of costs, including tax costs (Donni Indradi, 2018).

Motor Vehicle Tax (PKB) according to Law No. 28 of 2009 Article 1 Paragraph 12 and 13 is a tax on ownership and/or control of motor vehicles. According to Law of the Republic of Indonesia Number 28 of 2009, Motor Vehicle Title Transfer Fee is a tax on the transfer of motor vehicle ownership rights as a result of an agreement between two parties or unilateral actions or conditions that occur due to sale and purchase, exchange, gift, inheritance, or income into business entity.

The Traffic Corps of the Indonesian National Police (Polri) recorded that the number of motorized vehicles in Indonesia in 2022 will reach 152.51 million units. Based on data from the Regional Police (POLDA) in Indonesia, the region with the second largest number of motorized vehicles is occupied by POLDA Metro Jaya with 21.65 million units. In 2023 the number of motorized vehicles registered with POLDA Metro Jaya will reach 21.92 million units (Sarnita Sadya, 2023)

Bleaching Tax Motor Vehicles is an action taken by the government to increase public awareness in paying Motor Vehicle Tax and discipline Taxpayers who have not paid their obligations in paying Motor Vehicle Tax for a long time by eliminating the burden of fines for late payment during a certain period. Based on the decision letter of the Head of the DKI Jakarta Regional Revenue Agency Number e-0035 of 2023 which reads

1. Elimination of ex officio administrative sanctions for PKB and BBNKB
2. Elimination of administrative sanctions given to interest or fines without taxpayer deductions through adjustments to the regional tax system

Removal penalty administration is given to taxpayers who make principal tax payments starting June 22, 2023. (Rani Maulina, 2023)

According to Law Number 28 of 2009 and according to Regulation of the Governor of DKI Jakarta Number 1 of 2023 Motor Vehicle Title Transfer Fee hereinafter abbreviated BBNKB is a tax on the transfer of motor vehicle ownership rights as a result of an agreement between two parties or unilateral actions or conditions that occur due to sale and purchase, exchange, gift, inheritance, or entry into a business entity... (Governor Regulation (PERGUB) of the Special Capital Region of Jakarta Province, n.d.)

According to Pohan in (Siti Khodijah et al., 2021) Tax compliance can also be defined as a situation where taxpayers fulfill all tax obligations and exercise their tax rights. According to Barus, in (Deni Saputra et al., 2022) Tax compliance is a situation where it is mandatory tax individuals have the willingness to fulfill tax obligations in accordance with applicable regulations without the need for inspections, thorough investigations, warnings or threats and the application of both legal and administrative sanctions.

Research result (Cinti Rahayu & Amirah, 2018), *The results showed partially had an effect that the motor vehicle tax (PKB) whitening program with significant value  $0,000 < 0.005$ , free transfer of name (BBNKB) with significant value  $0.013 < 0.05$ , and socialization with significant value  $0.000 < 0.05$ . Simultaneously all variables have an effect on taxpayers to pay motor vehicle tax at SAMSAT Brebes Joint Office with significant value  $0.000 < 0.05$ .*

Research result (Lodang Prananta Widya Sasana et al., 2021) *The results showed that partially there was no effect on the whitening of motor vehicle tax (PKB) and there was an effect on the exemption of transfer fees (BBNKB). However, simultaneously all variables affected the compliance of motor vehicle taxpayers in SAMSAT Serpong, South Tangerang City. This study also shows the results of the determination test, this determination explains how much the model's ability to explain the variation of the independent variable affects the dependent variable expressed in percentages. The coefficient of determination is 21.9%*

meaning the percentage of the influence of the independent variable on the tax whitening program (X1) and the exemption of transfer fees (X2) to the compliance of motorized vehicle taxpayers (Y) of 21.9% while the remaining 78.1% is influenced or explained by other variables outside of the variables studied. Research result (Deni Saputra et al., 2022) shows that partially the Motor Vehicle Tax Reduction has a negative and insignificant effect on Taxpayer Compliance. Partially, the Exemption for Changing Names of Motor Vehicles has a positive and significant effect on Taxpayer Compliance. Partially, Tax Socialization has a positive and significant effect on Taxpayer Compliance. Simultaneously, the Motor Vehicle Tax Reduction Program, Exemption of Motor Vehicle Title Transfer Fees and Tax Socialization have a significant effect on Taxpayer Compliance.

This research was conducted to determine the effect understand the effect of tax whitening vehicle motor vehicles on taxpayer compliance, knowing the effect of exemption from transfer of name fees on taxpayer compliance and knowing the effect of reducing motor vehicle tax and exemption from transfer of name fees together on taxpayer compliance in the North Jakarta area. It is hoped that this research can contribute to future researchers.

## 2. RESEARCH METHOD

### Population and Sample

#### 1. Population

This research is a quantitative descriptive study, with the aim of getting an idea of the effect of motor vehicle tax reduction on taxpayer compliance, knowing the effect of transfer of name duty exemption on taxpayer compliance and knowing the effect of motor vehicle tax reduction and transfer of name duty exemption together on taxpayer compliance. North Jakarta area. It is hoped that this research can contribute to future researchers. According to (Sugiyono, 2018) Population is "a generalized area consisting of objects and subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions". Researchers chose respondents at the SAMSAT office in the North Jakarta area.

#### 2. Sample

The method used in sampling is the purposive sampling method. Purposive sampling is a sampling method that is adjusted to certain criteria so that the selected sample is more representative. The researcher selected 108 respondents as a sample.

### Hypothesis

In this research, the formula for hypothesis testing can be explained as follows

- |    |                   |   |
|----|-------------------|---|
| 1. | Ha: $\rho = 0$    | There is an influence of the motor vehicle tax whitening program significant impact on taxpayer compliance                |
|    | Ho: $\rho \neq 0$ | There is no motor vehicle tax reduction program that significantly impacts taxpayer compliance                            |
| 2. | Ha: $\rho = 0$    | There is the effect of exemption from transfer of name duties Regarding Taxpayer compliance,                              |
|    | Ho: $\rho \neq 0$ | There is no effect on the transfer of name duty exemption Regarding Taxpayer Compliance,                                  |
| 3. | Ha: $\rho = 0$    | There is a motor vehicle tax reduction program and exemption from transfer of title fees together for taxpayer compliance |
|    | Ho: $\rho \neq 0$ |   |

There is no effect of the motor vehicle tax reduction program and exemption from transfer of title fees together on taxpayer compliance

**Analysis Model Techniques**

Multiple linear regression is a regression analysis that explains the relationship between response variables (dependent variables) and factors that influence more than one predictor (independent variables). When a result/output, or class is numeric, and all attributes are numeric, linear regression is the right technique for solving (Y.H Ngumar in(Ervan Triyanto et al., 2019)

**3. RESEARCH RESULTS AND DISCUSSION**

**Data Normality Test**

The normality test aims to test data whether the regression model correctly shows data in a group of data or variables, whether the data is normally distributed or not. Normally distributed data means that the data will follow the shape of a normal distribution.(Ghazali, 2016)

Based on table 1, the results of the Kolmogorov-Smirnov Normality Test can also be seen that the significance value obtained is 0.069. This value is greater than 0.05 so it can be concluded that the data is normally distributed.

**Table 1**  
*One-Sample Kolmogorov-Smirnov Test*

<b>One-Sample Kolmogorov-Smirnov Test</b>		Unstandardized Residuals
N		108
Normal Parameters, b	Mean	.0000000
	Std. Deviation	4.54809204
	Most Extreme Differences	
	Absolute	.082
	Positive	.048
	Negative	-.082
Statistical Tests		.082
Asymp. Sig. (2-tailed)		.069c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Source: data processed by SPSS

**Multicollinearity Test**

The multicollinearity test aims to test whether in a regression model there is a correlation between independent variables. Multicollinearity testing was carried out. by looking at the VIF and tolerance of the independent variables. If VIF value > 10 and value. tolerance < 0.1 means there are symptoms of multicollinearity.

**Table 2**  
**Coefficients**

**Coefficients**

Model		Collinearity Statistics	
		Tolerance	VIF
1	PKB whitening	,787	1,271
	BBNKB liberation	,787	1,271

a. Dependent Variable: WPKB Compliance

Source: data processed by SPSS

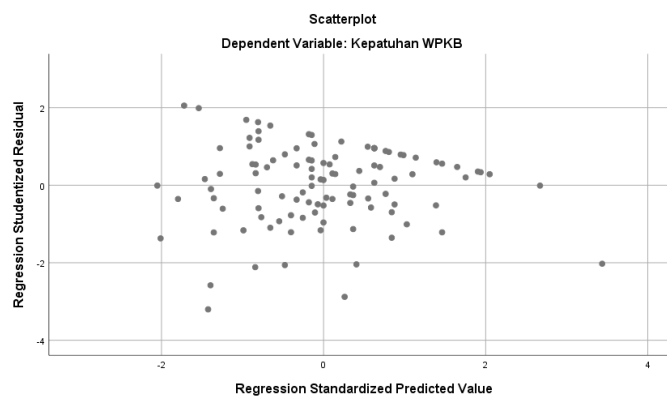
Based on table 2 it can be explained that:

1. The tolerance value of the motor vehicle tax whitening program variable is 0.787 with a VIF of 1.271
2. The tolerance value of the transfer of name duty exemption variable is 0.787 with a VIF of 1.271
3. Tolerance values of all independent variables > 0.1 and VIF value < 10, it can be concluded that multicollinearity does not occur

**Heteroscedasticity Test**

Test Heteroscedasticity aims to find out whether in a regression model there is an inequality of variance from the residuals of one observation to another. (Ghazali, 2016). In this research, scatterplots are used, where if the distribution of points does not form a certain pattern or flow because the points are distributed irregularly, then it can be said that heteroscedasticity does not occur (Afif Sarwoni, 2019).

**Figure 1**  
**Scatterplots Graphics**



Source: data processed by SPSS

Based on Figure 1 above on the Scatterplot graph above, it can be seen that the points are spread randomly and are spread both above and below the number 0 on the Y axis. This can be concluded that heteroscedasticity does not occur in the regression model.

**Validity test**

Testing the validity of the motor vehicle tax whitening program variable instrument (X1), it was concluded that 5 items of the instrument were declared valid, 5 items were declared valid for the change of name duty exemption variable (X2), and 5 items were declared valid for the taxpayer compliance variable (Y). which is declared valid. The test used a two-sided test with a significance level of  $\alpha = 0.05$  and obtained  $r_{table} = 0.1591$ . The test criteria for declaring an item valid are calculated  $r > r_{table}$ . The following test for the validity of X1, X2, and Y for each variable can be explained in the table below.

**Table.3**  
**Test the Validity of Tax Bleaching**  
**Motorized Vehicles (X1)**

Question	r Count	r Table	Information
Statement 1	0.456	0.1591	Valid
Statement 2	0.787	0.1591	Valid
Statement 3	0.762	0.1591	Valid
Statement 4	0.744	0.1591	Valid
Statement 5	0.653	0.1591	Valid

Source: Data processed with SPSS

**Table .4**  
**Reverse Duty Exemption Validity Test Results**  
**Name of Motor Vehicle (X2)**

Question	r Count	r Table	Information
Statement 1	0.637	0.1591	Valid
Statement 2	0.775	0.1591	Valid
Statement 3	0.791	0.1591	Valid
Statement 4	0.763	0.1591	Valid
Statement 5	0.747	0.1591	Valid

Source: Data processed with SPSS

**Table 5**  
**Motor Vehicle Taxpayer Compliance Validity Test Results (Y)**

Question	r Count	r Table	Information
Statement 1	0.785	0.1591	Valid
Statement 2	0.827	0.1591	Valid
Statement 3	0.858	0.1591	Valid
Statement 4	0.691	0.1591	Valid
Statement 5	0.839	0.1591	Valid
Statement 6	0.800	0.1591	Valid
Statement 7	0.630	0.1591	Valid
Statement 8	0.721	0.1591	Valid

Source: Data processed with SPSS

**Reliability Test**

Test reliability carried out to obtain the level of accuracy (reliability) of the data collection tools (instruments) used. Instrument reliability testing is carried out using a formula *Cronbach's Alpha* using the help of the SPSS program. The test criteria for declaring an item reliable are calculated  $r > r$  table. Based on the calculation results, it is concluded that each item that has been declared valid is reliable with a significance level of  $\alpha = 0.05$ , so we get  $r$  table = 0.60. In the PKB Whitening variable (X1)  $r$  count = 0.714, it is greater, so it is reliable, the BBNKB Exemption variable (X2)  $r$  count = 0.897 and the WPKB compliance variable (Y)  $r$  count = 0.897,  $r$  table is greater. The following can be explained through the table below.

**Table.6**  
**Reliability Test X1, X2 and Y**

Variable	Cronbach Alpha	Conclusion
PKB Whitening (X1)	0.714	Reliable
BBNKB Liberation (X2)	0.801	Reliable
WPKB Compliance (Y)	0.897	Reliable

Source: data processed by SPSS

**Multiple Linear Regression Analysis Test**

The following are the results of multiple linear regression analysis calculations which have been carried out using SPSS software, which can be explained in table 7 as follows;

**Table.7**  
**Multiple Regression Analysis Table X1, X2 against Y**

		Coefficients <sup>a</sup>			
		Unstandardized Coefficients		Standardized Coefficients	
Model		B	Std. Error	Beta	t
1	(Constant)	29,870	2,367		12,617
	PKB whitening	-,542	,165	-,404	-3,287
	BBNKB liberation	,775	,162	,587	4,774
					Sig.
					,000
					,001
					,000

a. Dependent Variable: WPKB Compliance

Source: Data processed from SPSS

As a basis for decision making, it can be determined using the F test, as following:

- a) If the sig value < 0.05, then there is an influence of variable X simultaneously or together on variable Y.

- b) If the sig value > 0.05, then there is no influence of variable X simultaneously or together on variable Y

or

**Using the F Test**, as follows:

- a) If the calculated F value > table F value, then there is an influence of variable X simultaneously or together on variable Y.
- b) If the calculated F value < table F value, then there is no influence of variable X simultaneously or together on variable Y

To find the F table value, you can use the formula:

$$F \text{ table} = F (k; n-k)$$

Where:

n = number of respondents

k = number of independent variables

so the F table value is  $F (2; 108-2) = F (2; 106) = 3.09$

Based on table 7, the multiple linear regression test equation is obtained:

$$Y = a + b_1X_1 + b_2X_2$$

$$Y = 29.870 - 0.542X_1 + 0.775X_2$$

**Table.8**  
**Anova**

		ANOVAa				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	480,357	2	240,178	11,394	,000b
	Residual	2213.310	105	21,079		
	Total	2693.667	107			

a. Dependent Variable: WPKB Compliance

b. Predictors: (Constant), Liberation of BBNKB, Whitening of PKB

Source: Data processed from SPSS

Based on table 7, there is a partial influence of the motor vehicle tax whitening program on taxpayer compliance with a sig value of  $0.001 < 0.05$ , there is influence partial exemption from transfer of name duties on taxpayer compliance with a sig value of  $0.000 > 0.05$

Based on table 8 Anova, it can be seen that the significance value for the variable program reduction of motor vehicle tax (X1), and exemption from transfer of title fees (X2) simultaneously or together for taxpayer compliance (Y) is sig.  $0.000 < 0.05$ , and the calculated F value is  $11,394 > F \text{ table is } 3.09$ , so it can be concluded that  $H_a$  is accepted, which means there is an influence of the motor vehicle tax reduction program (X1), and the exemption from transfer of name fees (X2) simultaneously or together on taxpayer compliance (Y).

From the calculation results in table 9, the calculation termination coefficient can be obtained concluded that the variables of the motor vehicle tax reduction program and exemption from transfer of title fees together contribute 17.8% to taxpayer compliance, while the remaining 82.2% is influenced by other factors that have not been studied. Then the variables of the motor vehicle tax reduction program and the exemption from transfer of title fees together have a positive influence while the r value is 0.422 (located in the correlation coefficient interval of 0.40-0.599)

**Table 9**



**Coefficient of Determination**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.422a	.178	.163	4,591

- a. Predictors: (Constant), Liberation of BBNKB, Whitening of PKB
- b. Dependent Variable: WPOP Compliance

Source: Data processed from SPSS

**Discussion**

Based on the results of the research above, it shows that there is a partial influence of the motor vehicle tax whitening program on taxpayer compliance, there is a partial influence of the transfer of name duty exemption on taxpayer compliance, and there is an influence of motor vehicle tax whitening and exemption.dutychanging names together (simultaneously) regarding taxpayer compliance in the North Jakarta area,The North Jakarta SAMSAT office is expected to conduct outreach regarding the motor vehicle tax whitening program and the procedures and terms and conditions for the motor vehicle tax whitening process. This research is limited by its relatively small scope and is limited to the SAMSAT Office in the North Jakarta area. Meanwhile, the motor vehicle tax reduction program and exemption from motor vehicle title transfer fees are also carried out in all areas of DKI Jakarta and other provinces in Indonesia, so they cannot yet be used as general evaluation results.

**4. CONCLUSION**

The results of this research show that there is a partial influence of the motor vehicle tax whitening program on taxpayer compliance, there is a partial influence of the transfer of name duty exemption on taxpayer compliance, and there is a simultaneous (simultaneous) effect of motor vehicle tax whitening and the transfer of name duty exemption. ) on taxpayer compliance in the North Jakarta area, then the motor vehicle whitening program variable and exemption from transfer of title fees has a moderate positive influence on the taxpayer compliance variable with an r value of 0.422 (located in the coefficient interval 0.40-0.599) and has an influence contribution of 17, 8% of the taxpayer compliance variable, while the remaining 82.2% is influenced by other factors.

**5. BIBLIOGRAPHY**

Cinti Rahayu, & Amirah. (2018). Pengaruh Program Pemutihan Pajak Kendaraan Bermotor, Pembebasan Bea Balik Nama Kendaraan Bermotor, dan Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *PERMANA: Jurnal Perpajakan, Manajemen Dan Akuntansi*, 10(2).

Deni Saputra, Rindy Citra Dewi, & Geatasha Putri Erant. (2022). Pengaruh Program Pemutihan Pajak, Pembebasan Bea Balik Nama, Dan Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *JMPIS (Jurnal Manajemen Pendidikan Ilmu Sosial)*, 3(1).

Diah Amalia. (2021). Pengaruh Likuiditas, Leverage Dan Intensitas Aset Terhadap Agresivitas Pajak. *Jurnal Krisna (Kumpulan Riset Akuntansi)*, 12(2).

- Donni Indradi. (2018). PENGARUH LIKUIDITAS, CAPITAL INTENSITY TERHADAP AGRESIVITAS PAJAK ( Studi empiris perusahaanManufaktur sub sektor industri dasar dan kimia yang terdaftar di BEI tahun 2012-2016.). *Jurnal Akuntansi Berkelanjutan Indonesia*, 1(1).
- Ervan Triyanto, Heri Sismoro, & Arif Dwi Laksito. (2019). Implementasi Algoritma Regresi Linear Berganda Untuk Memprediksi Produksi Padi di Kabupaten Bantul. *RABIT : Jurnal Teknologi Dan Sistem Informasi Univrab*, 4(2).
- Ghazali, I. (2016). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS*. Badan Penerbit Universitas Diponegoro.
- Lodang Prananta Widya Sasana, I Gede Adi Indrawan, & Ryan Hermawan. (2021). Pengaruh Program Pemutihan Pajak dan Pembebasan Bea Balik Nama Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Inventory: Jurnal Akuntansi*, 5(2).
- Peraturan Gubernur (PERGUB) Provinsi Daerah Khusus Ibukota Jakarta. (n.d.). *Peraturan Perundang-undangan*.
- Rani Maulina. (2023). *Pemutihan Pajak Kendaraan, Ini Informasi Lengkapnya*. Rani Maulina.
- Sarnita Sadya. (2023, January). *Polri Catat 152,51 Juta Kendaraan di Indonesia pada 2022*.
- Siti Khodijah, Harry Barli, & Wiwit Irawati. (2021). Pengaruh Pemahaman Peraturan Perpajakan, Kualitas Layanan Fiskus, Tarif Pajak Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Akuntansi Berkelanjutan Indonesia* , 4(2).
- sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*.