

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

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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 purposive 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.

Abstract

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 *purposive 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.

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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 consequence agreement between two parties or unilateral actions or conditions that occur due to buying and selling, exchange, gift, inheritance, or income into a business entity.

The Traffic Corps of the Indonesian National Police (Polri) recorded the number of Vehicle 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 2nd 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)

Motor Vehicle Tax Reduction is an action taken by the government to increase public awareness in paying vehicle tax of Motorized and discipline Taxpayers who have not paid their obligations in paying Motor Vehicle Tax for a long time by eliminating the burden of late payment fines for 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

Elimination of administrative sanctions 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 the Regulation of the Governor of DKI Jakarta Number 1 of 2023, the transfer fee for motorized vehicles is furthermore abbreviated as 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 individual taxpayers are willing 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 motorbike Vehicle tax at SAMSAT Brebes Joint Office with significant value $0.000 < 0.05$.*

Results of study (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 of knowing the effect of motor vehicle tax reduction on taxpayer compliance, knowing the effect of exemption from transfer of name duties on taxpayer compliance and knowing the effect of motor vehicle tax reduction and exemption from transfer of title fees together. The same towards 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 the assessment of 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

One-Sample Kolmogorov-Smirnov Test		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 of 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

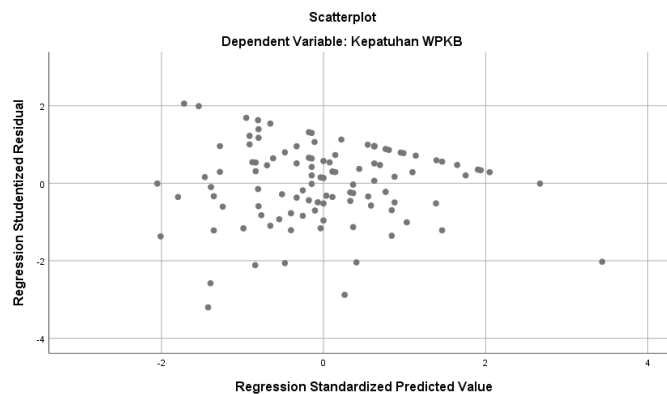
Based on table 2 it can be explained that:

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 of 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. Testing use 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

Reliability testing is carried out to obtain the level of accuracy (reliability) of the tool of collecting the data (instruments) used. Instrument reliability testing is carried out using a formula of *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 the multiple linear regression analysis calculations that have been carried out by using SPSS software, it can be explained in table 7 as follows;

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

		Coefficients			
		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.

a. Dependent Variable: WPKB Compliance

Source: Data processed from SPSS

As the basis for decision making can be determined using the F test, as follows:

- 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 effect of the tax whitening program of vehicle motor vehicles on taxpayer compliance with a sig value of $0.001 < 0.05$, there is a partial effect of the transfer of name duty exemption 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 of 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 and 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 researched. 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 a joint effect of motor vehicle tax whitening and the transfer of name duty exemption together. (Simultaneous) towards 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.

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