

**THE INFLUENCE OF TAX SOCIALIZATION AND TAX AMNESTY PROGRAMS
 ON VEHICLE TAXPAYER COMPLIANCE**

**PENGARUH SOSIALISASI PERPAJAKAN DAN PROGRAM PEMUTIHAN
 PAJAK TERHADAP KEPATUHAN WAJIB PAJAK KENDARAAN
 BERMOTOR**

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ABSTRACT

Taxpayer compliance is a crucial factor in increasing tax revenue. Although the target for vehicle tax revenue has risen, the number of vehicles with overdue taxes continues to grow annually. Therefore, an intensive study is needed to examine the variables influencing taxpayer compliance. This study aims to identify and analyze the effect of tax socialization and tax amnesty programs on the compliance of vehicle taxpayers at the Regional Revenue Office (Samsat) in West Java Province. The theory used in this study is the Theory of Planned Behavior. The sample was determined using probability sampling, with 100 registered taxpayers at the Samsat Office in West Java Province. Data were collected through questionnaires and analyzed using the Structural Equation Model (SEM) approach with Partial Least Square (PLS). The results show that tax socialization and tax amnesty programs have a significant positive effect on vehicle taxpayer compliance at the Samsat Office in West Java Province. The study's implications indicate that improvements in tax socialization and tax amnesty programs will lead to an increase in taxpayer compliance.

Keywords: Tax Socialization, Tax Amnesty Program, Taxpayer Compliance.

ABSTRAK

Kepatuhan wajib pajak merupakan faktor penting dalam peningkatan penerimaan pajak. Meskipun target penerimaan pajak kendaraan ber meningkat, jumlah kendaraan dengan tunggakan pajak terus bertambah setiap tahunnya. Oleh karena itu perlu dilakukan kajian intensif terhadap variabel-variabel yang mempengaruhi kepatuhan wajib pajak. Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh sosialisasi perpajakan dan program pemutihan pajak terhadap kepatuhan wajib pajak kendaraan bermotor di Kantor Samsat Provinsi Jawa Barat. Teori yang digunakan pada penelitian ini adalah Teori Perilaku yang Direncanakan. Sampel pada penelitian ini menggunakan *probability sampling* dengan jumlah sampel sebanyak 100 wajib pajak yang terdaftar pada Kantor Samsat Provinsi Jawa Barat. Pengumpulan data dilakukan dengan menggunakan kuesioner dan dianalisis menggunakan pendekatan *Structural Equation Model* (SEM) dengan *Partial Least Square* (PLS). Hasil penelitian secara parsial menunjukkan bahwa sosialisasi perpajakan dan program pemutihan pajak berpengaruh positif signifikan terhadap kepatuhan wajib pajak kendaraan bermotor pada Kantor Samsat Provinsi Jawa Barat. Implikasi hasil penelitian ini menyatakan bahwa peningkatan pada sosialisasi perpajakan dan program pemutihan pajak akan berpengaruh pada peningkatan kepatuhan wajib pajak.

Kata Kunci : Sosialisasi Perpajakan, Program Pemutihan Pajak, Kepatuhan Wajib Pajak

INTRODUCTION

Indonesia is a nation that highly values the rights and obligations of every citizen in daily life based on Pancasila and the 1945 Constitution. One of the obligations of Indonesian citizens is to assist the government in national development that is beneficial to the public interest through tax payments.

Implementing national development and providing services to the community, such as infrastructure and public facilities, require funds at every stage. Therefore, the role of the community is very important to increasing public awareness that taxes are the main source of state funds that can accelerate Indonesia's progress

Table 1. Target and Realization of Vehicle Tax in West Java Province

Year	Target (Million)	Realization (Million)	%
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2021	7,860,554	8,179,965	104.06
2022	8,682,220	8,900,036	102.51
2023	9,006,038	9,201,226	102.17
2024	9,486,549	6,590,387*	69.47

*until September 22, 2024

Source: Regional Revenue Agency of West Java Province

Based on Table 1, there has been an increase in the Vehicle Tax Revenue (PKB) target from 2021 to 2023. However, what needs to be noted is the decrease in the percentage of revenue realisation against the revenue target in the period 2021 to 2023. As of September 22, 2024, the rate of Vehicle Tax realisation in West Java Province was still at 69.47%. This is certainly quite worrying because if the realisation of PKB revenue does not reach the target, the financing process activities of the West Java Provincial Government program will be hampered.

Taxpayer compliance can be seen when the taxpayer consciously fulfils his tax obligations in an orderly, accurate, and timely manner in accordance with applicable provisions (Tambun, 2022). This also means that taxpayers are considered compliant in paying taxes if he has no tax arrears. The increase in vehicle ownership in the community provides an opportunity to increase vehicle tax. However, to date, the increase in the number of vehicles has not always been followed by an increase in taxpayer compliance in paying vehicle tax. This can be seen in the table below.

Table 2. Number of Registered Vehicles in West Java Province for the Period 2021-2023

	2021	2022	2023
KTMDU	4,374,169	4,337,563	1,464,517
KBMDU	2,268,983	2,302,482	2,532,004
KBM	9,754,492	9,934,254	9,933,920
COMPLIANT			
POTENTIAL	16,397,644	16,574,299	16,930,441

Source: Regional Revenue Agency of West Java Province

The KBM Potential is the number of activeized vehicles registered and subject to the tax authority of the Province of West Java. Then KTMDU is an abbreviation for Vehicles Not Re-registering, which are vehicles that have not re-registered beyond December 31 of the previous year. Conversely, KBMDU is an abbreviation for Vehicles Not Re-registering, which are vehicles whose Vehicle Tax has expired at some point in that year. Table 2 shows that the KBM Potential in West Java Province has increased every year. The largest increase occurring in 2023 was 356,142 new KBM. Contrary to this, the number

of compliant KBM in 2023 actually decreased compared to the previous year.

This phenomenon shows that the proportion of KTMDU and KBMDU to the potential of KBM has actually increased. This certainly has a negative impact on regional tax revenues because the greater the KTMDU and KBMDU, the more vehicles that are not compliant with paying taxes. This phenomenon shows that previous efforts have not been able to achieve an ideal state. The ideal state in this phenomenon is that all potentialised vehicles in West Java

Province fall into the criteria of Compliant sized Vehicles.

In an effort to overcome these problems, tax socialization is very important to provide the public with an understanding of tax information and procedures, including various programs or services provided by the government. Lack of effective socialization can lead to minimal information received by the public, which can later result in low understanding of tax obligations and how to fulfill them.

The Regional Revenue Agency (Bapenda) of West Java Province continues to socialise vehicle tax to various elements of society, one of which is the automotive enthusiast community (Regional Revenue Agency of West Java Province, 2024). In addition to socialising, Bapenda also collaborates with the community to encourage its members and the people of West Java to pay vehicle tax on time. Community compliance in paying taxes also means participating in regional development and contributing to improving public services such as education, health, infrastructure, and other public service sectors. This collaboration is an important element to ensure the success of government programs.

In addition, the West Java Provincial Government provides a fiscal policy in the form of a tax relaxation program. This policy is stated in the Governor's Decree Number 546/KU.03.02-Bapenda concerning Vehicle Tax Exemption and Reduction and Vehicle Transfer Fee. The program, hereinafter referred to as the "2023 Tax Amnesty Program", is implemented for the payment period starting from October 16, 2023, to December 16, 2023. The policy includes providing discounts, eliminating fines, and eliminating tax arrears.

Kurniadi and Dewi (2021) demonstrate that socialization positively influences taxpayer compliance, whereas the willingness to pay taxes also enhances taxpayer compliance. Research conducted by Widajantie and Anwar (2020) revealed that tax socialization did not influence vehicle taxpayer compliance. Conversely, their compliance was predominantly affected by the auto tax amnesty program and taxpayer knowledge. Moreover, a study by Nunung Purwati (2022) indicates that tax incentives positively influence automobile taxpayer compliance. This contrasts with the findings of Aprilianti (2021), which indicate that tax incentives do not influence vehicle taxpayer compliance.

The focus of this study is to determine how much influence tax socialization and tax amnesty programs have on vehicle taxpayer compliance. The objective achieved from the results of this study is to analyze the influence of tax socialization and tax amnesty programs on vehicle taxpayer compliance at the Samsat Office in West Java Province. The results of this study are expected to provide answers to problems that occur related to tax socialization, tax amnesty programs, and taxpayer compliance.

LITERATURE REVIEW

Theory of Planned Behavior

This study is based on the Theory of Planned Behavior. This theory posits that an individual's behavior is driven by the purpose to perform the action. The Theory of Planned Behavior (TPB) posits that individuals typically behave in accordance with their comprehension. As per Ajzen (2020), individual behavior is a consequence of the intention to act. In the Theory of Planned Behavior, Ajzen incorporated the concept of perceived behavioral control as a

foundation for trust in behavior. Ajzen (2020) asserted that attitudes toward behavior, subjective standards associated with behavior, and perceived behavioral control typically predict behavioral intentions with considerable accuracy.

Tax Socialization

Socialization is an effort to introduce taxation to the public, both regarding regulations, services, and tax programs. (Kurniadi, 2021). Through tax socialization carried out by tax institutions, the public will get information about tax programs and how to fulfill their tax obligations, so that their insight into taxes will increase. Ineffective socialization will cause taxpayers to have difficulty fulfilling their tax obligations (Wardani & Wati, 2018).

The success of tax socialization in increasing taxpayer compliance can be measured by several indicators used by Purwati (2022) in her research, including:

- a. The material presented makes taxpayers aware of the benefits of taxes for the country.
- b. The implementation of socialization influences interest in paying PKB.
- c. The intensity of tax socialization activities determines the attitude of taxpayer compliance.
- d. The clarity of Samsat officers in providing tax socialization makes vehicle taxpayers aware and compliant.
- e. Vehicle taxpayers obtain tax information through various social media.

Kurniadi (2021) stated that socializing positively and significantly influences taxpayer compliance. Clear, accurate, and approachable tax communication provided by tax officials will enhance taxpayers' comprehension

of the significance of tax payment, so naturally augmenting their compliance (Wardani & Wati, 2018). Moreover, Purwati (2022) explains that tax socialization via social media positively influences taxpayer compliance regarding vehicles. Studies conducted by Aprilianti (2021) and Rusmayani (2017) confirm this, indicating that tax socialization positively influences taxpayer compliance.

Tax Amnesty Program

According to Nurani (2022), tax incentives are facilities provided by the government to facilitate tax matters. The government's goal in providing tax incentives is to attract investors and make it easier for taxpayers to carry out their tax obligations. Spitz, as quoted by Latief (2020), states that there are four general forms of tax incentives, namely tax exemptions, tax base reductions, tax rate reductions, and tax deferrals. In this study, the indicators used by Lie (2023) to measure tax incentives consist of the following five indicators.

- a. There are regulations regarding tax incentives.
- b. The provision of tax incentives must be simple in procedure so as not to incur high compliance costs for taxpayers.
- c. Incentive policies must provide certainty regarding the rights and obligations of tax authorities and taxpayers.
- d. The policy decision to provide tax relief for the purchase of vehicles is beneficial for taxpayers.
- e. The impacts caused by the regulations made.

The tax amnesty program is one of the fiscal incentives provided by the local government to Taxpayers. This policy usually provides relief or elimination of fines to vehicle owners who are late in paying their taxes. This

program is usually carried out for a certain period of time and aims to encourage vehicle owners to immediately pay off their tax arrears without being subject to late fines.

According to research conducted by Nurani (2022), tax incentives demonstrate a partial positive and significant impact on taxpayer compliance. The effect of tax incentives on taxpayer compliance is quantified at 57%. This aligns with the findings of Latief (2020), indicating that tax incentive policies exert both simultaneous and partial positive effects on taxpayer compliance.

Vehicle Tax Compliance

According to Virgiawati (2019), taxpayer compliance refers to the adherence to and execution of tax obligations as stipulated by relevant legal provisions. This perspective demonstrates the positive intentions of taxpayers to fulfill their tax obligations willingly, thereby supporting the nation. A greater level of taxpayer compliance correlates positively with enhanced contributions to national development.

Nurani (2022) identified several indicators to measure taxpayer compliance, namely:

- Fulfilling the completeness of tax payment requirements.
- Pay taxes in the amount in accordance with applicable provisions.
- Not subject to sanctions in the form of fines and tax arrears.
- Pay taxes on time.
- Never committed any violations or criminal acts in the field of taxation.

Thinking Framework

The theory of Planned Behavior (TPB) can be used to understand how tax socialization affects taxpayer compliance. Adequate tax socialization can shape or change taxpayer attitudes

towards tax compliance. Through socialization, taxpayers are given an understanding of the benefits of paying taxes, such as contributing to national development and providing public services. Furthermore, through socialization, taxpayers can be given the information and tools needed to comply with tax obligations, such as clear payment procedures and the availability of assistance in filling out tax forms. If socialization increases the perception that they are able to manage their tax obligations easily, then perceived behavioral control will increase.

Furthermore, the vehicle tax amnesty program is designed to reduce the obstacles for taxpayers in paying their taxes. When taxpayers feel that they have the ability and convenience to comply with their tax obligations, perceived behavioral control increases, which further strengthens their intention to comply.

Based on the framework of thought above, the following is the framework of thought in this study:

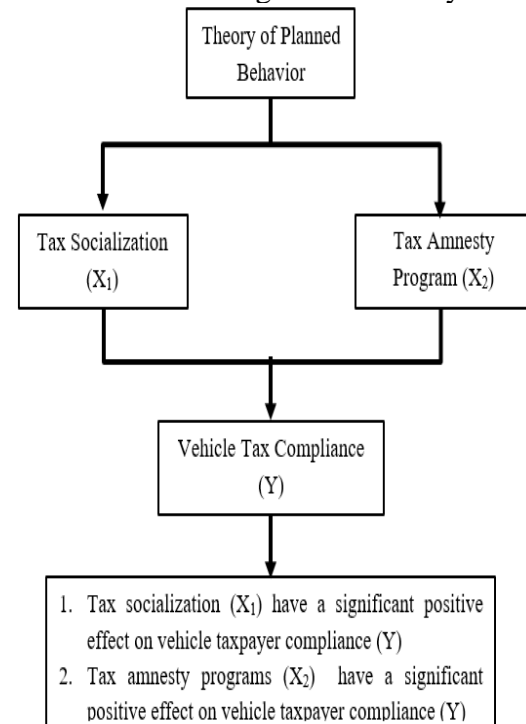


Figure 1. Thinking Framework

Hypothesis

Based on the framework of thought contained in Figure 1, the author formulates the following hypothesis:

- H₁ : Tax socialization has a positive effect on the compliance of Vehicle Taxpayers at the Samsat Office in West Java Province.
- H₂ : The tax amnesty program has a positive effect on the compliance of Vehicle Taxpayers at the Samsat Office in West Java Province.

RESEARCH METHODS

This research use quantitative methodologies. The objective of this study is to assess the extent of the impact of tax socialization and tax amnesty programs on taxpayer compliance. The study's population comprised vehicle taxpayers registered at the Samsat Office in West Java Province, with a sample size of 100 respondents. This study adopted simple random sampling as the technique, given that the samples were distributed throughout West Java Province. Data were gathered via a questionnaire instrument employing a Likert scale as the measurement tool.

The approach used for data analysis technique is Structural Equation Modeling Partial Least Squares (PLS-SEM) utilizing the SMART PLS 4 tool. SEM-PLS is applied in this work due to its applicability to several data scales (nominal, ordinal, interval, and ratio), its flexible assumptions, and its minimal requirement for vast data sets. In SEM-PLS, there are two submodels: the Outer Model, which delineates the relationship between latent variables and manifest variables or indicators (measurement model), and the Inner Model, which articulates the relationship between latent variables (structural model).

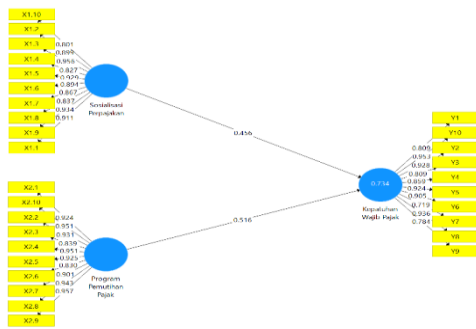
The assessment of the measurement model (Outer Model) involves a thorough evaluation of the

reliability and validity of the construct measures or latent variables. This assessment seeks to demonstrate the validity and reliability of the measurement model. In assessing the measurement model, three evaluations are conducted. The first is Convergent Validity, which involves examining the expected loading factor value, where a value greater than 0.7 indicates that an outer loading value above 0.7, such as 0.72, signifies that approximately 50% of the variability of an indicator can be elucidated or accounted for by its latent variables. Internal consistency reliability is evaluated based on the criteria that Cronbach's alpha and composite reliability must exceed 0.6 for acceptance. The third aspect is Discriminate Validity, which can be assessed through a cross-loading value exceeding 0.7.

Subsequently, assess the structural model (inner model) employed to forecast the causal relationships among latent variables. The Bootstrapping process is employed in this test with the SMART PLS application. The evaluation must incorporate the Determination Coefficient (R^2), Path Coefficient, T-Statistic, Predictive Relevance (Q^2), and F-square.

RESULTS AND DISCUSSION

The validity of the outer model, assessed by reflective indicators, is determined by convergent validity, discriminant validity, and composite reliability (Cronbach's alpha), which are employed to evaluate the instrument's validity and reliability.

**Figure 2. SEM-PLS model**

Hair (2017) states that an indicator is deemed to possess a high level of validity when its loading factor value exceeds 0.70. The outcomes of the Validation Test are presented in the subsequent table:

Table 3. Outer Loadings Values

	Taxpayer Compliance	Tax Amnesty Program	Taxation Socialization
X1.1			0.911
X1.2			0.899
X1.3			0.956
X1.4			0.827
X1.5			0.929
X1.6			0.894
X1.7			0.867
X1.8			0.837
X1.9			0.934
X1.10			0.801
X2.1		0.924	
X2.2		0.931	
X2.3		0.839	
X2.4		0.951	
X2.5		0.925	
X2.6		0.83	
X2.7		0.901	
X2.8		0.943	
X2.9		0.957	
X2.10		0.951	
Y1	0.809		
Y2	0.928		
Y3	0.809		
Y4	0.859		
Y5	0.924		
Y6	0.905		
Y7	0.719		
Y8	0.936		
Y9	0.784		
Y10	0.953		

Source: Data Processed with SMART PLS

From table 3, it can be seen that the outer loading value of the variable

indicators for tax socialization, tax amnesty programs, and vehicle taxpayer

compliance has met the requirements, namely more than 0.70 and it has been said that all indicators are valid.

Table 4. Cross Loadings Values

	Taxpayer Compliance	Tax Amnesty Program	Taxation Socialization
X1.1	0.719	0.549	0.911
X1.2	0.628	0.433	0.899
X1.3	0.703	0.473	0.956
X1.4	0.534	0.411	0.827
X1.5	0.67	0.518	0.929
X1.6	0.68	0.483	0.894
X1.7	0.581	0.465	0.867
X1.8	0.653	0.519	0.837
X1.9	0.72	0.571	0.934
X1.1			
0	0.644	0.457	0.801
X2.1	0.687	0.924	0.511
X2.2	0.722	0.931	0.494
X2.3	0.722	0.839	0.556
X2.4	0.743	0.951	0.538
X2.5	0.739	0.925	0.487
X2.6	0.568	0.83	0.501
X2.7	0.649	0.901	0.476
X2.8	0.738	0.943	0.523
X2.9	0.731	0.957	0.503
X2.1			
0	0.704	0.951	0.479
Y1	0.809	0.581	0.628
Y2	0.928	0.738	0.608
Y3	0.809	0.598	0.633
Y4	0.859	0.613	0.526
Y5	0.924	0.749	0.614
Y6	0.905	0.745	0.604
Y7	0.719	0.549	0.911
Y8	0.936	0.711	0.653
Y9	0.784	0.588	0.507
Y10	0.953	0.734	0.664

Source: Data Processed with SMART PLS

Based on the results of the cross-loading test, since the loading values between each indicator and its latent variable are higher compared to other

latent variables, the instrument or questionnaire designed has good discriminant validity.

Table 5. Fornel-Lacker Analysis Results

	Taxpayer Compliance	Tax Amnesty Program	Taxation Socialization
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Taxpayer Compliance	0.866		
Tax Amnesty Program	0.768	0.916	
Taxation Socialization	0.741	0.553	0.887

Source: Data Processed with SMART PLS

Based on the results of the Fornell-Larcker test, because the square root value of AVE for each latent variable is greater than the correlation

value between the latent variable and other latent variables, the instrument or questionnaire that has been designed has good discriminant validity.

Table 6. HTMT Analysis Results

	Taxpayer Compliance	Tax Amnesty Program	Taxation Socialization
Taxpayer Compliance			
Tax Amnesty Program	0.787		
Taxation Socialization	0.758	0.566	

Source Data Processed with SMART PLS

The acceptable threshold level of discriminant validity is also obtained from the Heterotrait-Monotrait Ratio (HTMT) value which is less than 0.90 (Hair et al., 2017). All HTMT values are lower than 0.9. The highest value of

HTMT in this study is in the taxpayer compliance variable with a score of 0.787 and the lowest value of this HTMT value is in the tax amnesty program variable with a score of 0.566.

Table 7. Analysis of Validity and Reliability Constructs

	Cronbach's Alpha	rho_A	Composite Reliability	AVE
Taxpayer Compliance	0.962	0.964	0.967	0.75
Tax Amnesty Program	0.978	0.98	0.981	0.839
Taxation Socialization	0.969	0.972	0.973	0.786

Source: Data Processed with SMART PLS

The results of the validity and reliability construct analysis indicate that the main model meets the requirements.

This is because the Cronbach's Alpha value is >7, the Composite Reliability value is >7, and AVE is >0.5 for each latent variable (Hair et al., 2017).

Table 8. VIF analysis

	Taxpayer Compliance
Tax Amnesty Program	1.44

**Taxation
Socialization** 1.44

Source: Data Processed with SMART PLS

The VIF (Variance Inflation Factor) value for Outer Collinearity is below 5.00, meaning there are no symptoms of multicollinearity between variables in the tax socialization, tax amnesty program, and vehicle taxpayer compliance variables.

The subsequent step involves assessing the structural model (inner model). This assessment evaluates the characteristics and extent of the impact that the independent latent variable has on the dependent latent variable.

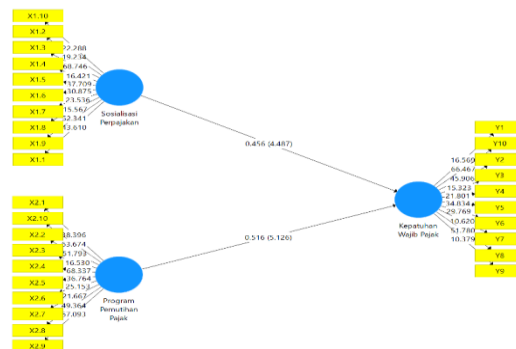


Figure 3. Inner Model

The evaluation of the inner model is conducted through an examination of the Determination Coefficient. The Determination Coefficient is designed to quantify the

extent to which the model can account for the variance observed in the dependent variable. The value of the determination coefficient (R^2) is nearing 1.

Table 9. Results of R Square Analysis

	R Square	R Square Adjusted
Taxpayer Compliance	0.734	0.728

Source: Data Processed with SMART PLS

Based on the R-square value, the compliance of vehicle taxpayers is 0.734, this shows that 73.4% is due to tax socialization and tax amnesty programs, while the rest is influenced by other variables outside those studied.

The F-square effect sizes value shows how much contribution each

latent variable makes to the observed variable. An F Square value of 0.02 is considered small, 0.15 is medium, and 0.35 is large. Values less than 0.02 can be ignored or considered to have no effect (Hair et al., 2017).

Table 10. F-Square Analysis Results

	Taxpayer Compliance	Interpretation
Tax Amnesty Program	0.693	Strong
Taxation Socialization	0.542	Strong

Source Data Processed with SMART PLS

The next stage is the measurement of the structural model using PLS-Bootstrapping analysis. The PLS-Bootstrapping measurement carried out in this study aims to inform the level of significance of the path of each construct through 500 resamplings to test

the level of significance. Estimates from the sub-sample bootstrap are used to obtain standard errors for the PLS-SEM results. Based on this information, t-values, p-values and intervals are calculated to assess the significance of the PLS-SEM results.

Table 11. Hypothesis Test Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Tax Amnesty Program -> Taxpayer Compliance	0.516	0.508	0.102	5,031	0
Tax Socialization -> Taxpayer Compliance	0.456	0.464	0.104	4.375	0

Source: Data Processed with SMART PLS

The results of the hypothesis test show a significant positive influence between the variables tested. For the relationship between the Tax Amnesty Program and Taxpayer Compliance, the path coefficient value (Original Sample) of 0.516 indicates a fairly large positive influence. The T Statistics value of 5.031, which is greater than 1.96, and the P-value of 0, which is less than 0.05, indicate that the influence of the Tax Amnesty Program on Taxpayer Compliance is significant at the 5% level.

Similarly, for the relationship between Tax Socialization and Taxpayer Compliance, the path coefficient value of 0.456 indicates a fairly strong positive influence. The T Statistics value of 4.375, which is also greater than 1.96, and the P-value of 0, which is smaller than 0.05, confirm that Tax Socialization has a significant effect on Taxpayer Compliance at the 5% level. Thus, both hypotheses tested show a significant positive influence between these variables.

1. The Influence of Tax Socialization on Vehicle Taxpayer Compliance

Tax socialisation significantly enhances vehicle taxpayer compliance at the Samsat Office in West Java Province. This study aligns with Kurniadi's findings (2021), indicating that tax socialisation positively and significantly influences taxpayer compliance. Effective communication by tax officers enhances taxpayer comprehension of their obligations, thereby reinforcing the intention to adhere to tax regulations (Wardani & Wati, 2018). Purwati (2022) found that socialisation via social media positively influences vehicle taxpayer compliance, highlighting the relevance of technological advancements and the use of social media for disseminating tax information.

This is because properly carried out tax socialization can shape or change the attitude of taxpayers towards their obligations. Through socialization, taxpayers are given an understanding of the benefits of paying taxes, such as contributing to national development and providing public services. When taxpayers feel that paying taxes is a valuable action and provides social benefits, they tend to have a stronger intention to comply with tax obligations.

In addition, tax socialization also affects the subjective norms of taxpayers. When taxpayers feel that the people around them, such as family, friends, or the wider community, expect them to comply with tax obligations, this can strengthen their intention to comply with tax regulations. With social pressure and the understanding that tax compliance is a widely accepted norm, taxpayers will feel compelled to comply with these obligations.

Effective tax socialization provides clear information on tax payment procedures and ease of access to assistance in filling out tax forms. This will increase taxpayers' perception that they are able to manage their tax obligations easily so that perceived behavioral control becomes higher. As perceived control over tax obligations increases, taxpayer compliance will also increase.

Consequently, effective tax socialisation conducted by the Samsat Office in West Java Province is crucial for enhancing vehicle taxpayer compliance. The implementation of the Theory of Planned Behaviour principles via effective socialisation can influence attitudes, reinforce social norms, and enhance feelings of control, so positively affecting taxpayers' intentions and actions regarding their tax duties.

2. The Influence of Tax Amnesty Program on Vehicle Taxpayer Compliance

The tax amnesty program positively influences vehicle taxpayer compliance at the Samsat Office in West Java Province. This study aligns with the findings of Nurani (2022), indicating that tax incentives, including the amnesty program, positively and significantly influence taxpayer compliance. The provision of relief through the elimination of fines and

reduction of arrears enhances taxpayer motivation to fulfil tax obligations. When taxpayers are presented with opportunities to decrease their tax liabilities, they are generally more compliant in meeting their future obligations.

In addition, the tax amnesty program can also strengthen subjective norms in society. Through intense socialization, taxpayers feel social pressure from their surroundings, such as friends, family, and coworkers, who support the use of this program. When more and more people around taxpayers take advantage of the amnesty program, taxpayers will be encouraged to follow in their footsteps and be more compliant with tax obligations.

According to the Theory of Planned Behaviour, tax amnesty programs mitigate barriers faced by taxpayers, including substantial fines and administrative challenges, thus enhancing their perception of behavioural control. Effective tax socialisation enhances taxpayers' knowledge and comprehension of tax payment procedures and benefits, thereby increasing their confidence in meeting tax obligations. Latief's research (2020) demonstrates that tax incentive policies have a simultaneous and partial positive effect on taxpayer compliance.

This study aligns with Mindan's research (2022), which indicates that tax socialisation and tax incentive policies positively influence taxpayer compliance, particularly during a pandemic. The tax amnesty program, when supported by effective socialisation, has the potential to enhance taxpayer compliance and facilitate the fulfilment of tax obligations.

As a result, the Samsat Office's tax amnesty program in the West Java Province also makes a substantial

contribution to the rise in vehicle taxpayer compliance. Incentives such as the elimination of fines and reduction of arrears minimise the obstacles felt by taxpayers. This program not only increases the perception of taxpayer behavioral control but also provides additional motivation to complete their tax obligations. The amnesty program enhances taxpayers' confidence in meeting their tax obligations, perhaps leading to a significant boost in compliance levels.

CONCLUSION

Based on the research results, several conclusions can be drawn, namely:

1. Overall, the tax socialization variable falls into the agreed category.
2. Overall, the tax amnesty program variable falls into the agreed category.
3. Overall, the taxpayer compliance variable falls into the agreed category.
4. Tax socialization has a significant positive effect on vehicle taxpayer compliance. This demonstrates that if there is a greater socialisation of taxes, there will also be a greater compliance among vehicle taxpayers.
5. The tax amnesty program has a significant positive effect on vehicle taxpayer compliance. The scientific data presented here demonstrates that if the tax amnesty program is expanded, then the compliance rate of car taxpayers will also increase.

Suggestion

Based on the various limitations in this study, several suggestions are expected to be considered by further researchers, namely:

1. In order for the tax amnesty program to be more widely recognised and for it to be utilised as effectively and thoroughly as possible to boost taxpayer compliance, the Samsat

Office should intensify its socialisation efforts with taxpayers, particularly when it comes to sharing information about it.

2. In order to improve compliance in correctly performing tax duties, taxpayers are expected to be more proactive in seeking out information disseminated by the Samsat Office via various social media platforms, particularly with reference to tax amnesty programs.
3. It is recommended that additional variables that may influence taxpayer compliance with vehicle tax payments should be identified for future study. Furthermore, it has been expected that future research would broaden the scope of the study, for example, by visiting Samsat Offices in different regions.

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