

---

## MOTOR VEHICLE TAX FISCAL INCENTIVES, TAX SOCIALIZATION, AND ELECTRONIC ONE-STOP ADMINISTRATION SERVICES OFFICE INFLUENCE ON TAXPAYER COMPLIANCE WITH TAXPAYER AWARENESS

**Yuda Rian Bahari, Vinola Herawaty**

Accounting Study Program, Faculty of Economics and Business, Universitas Trisakti, Indonesia  
Email: yudarianbahari@gmail.com, vinola.herawati@trisakti.ac.id

---

### ABSTRACT

#### KEYWORDS

vehicle tax; fiscal incentives; tax socialization; e-samsat system; taxpayer awareness; motor vehicle tax compliance

This study aims to examine and analyze the effect of fiscal incentives for motor vehicle taxes, tax socialization, and the e-samsat system on taxpayer compliance with taxpayer awareness as a moderating variable during the Covid-19 pandemic. The data used is primary data in the form of a questionnaire given to respondents to answer. The sample method uses a purposive sampling technique. Of the active vehicle population in the South Jakarta city area, there are 1,182,322 taxpayers, based on calculations using the slovin formula, 100 taxpayers are taken. The analytical method used in this study is moderated regression analysis (MRA). The results of hypothesis testing show that fiscal incentives have a significant positive effect on taxpayer compliance, tax socialization has a significant positive effect on taxpayer compliance, the e-samsat system has no significant positive effect on taxpayer compliance, taxpayer awareness has a significant positive effect on taxpayer compliance, awareness taxpayers do not strengthen the effect of fiscal incentives on taxpayer compliance, taxpayer awareness does not strengthen the effect of tax socialization on taxpayer compliance, and taxpayer awareness does not strengthen the effect of the e-samsat system on taxpayer compliance.

---

#### INTRODUCTION

The COVID-19 virus outbreak still hit a number of countries at the end of 2019. The first case of COVID-19 this year was found in Wuhan, China, in December (Cnnindonesia.com, 2020). On 30 January 2020, WHO classified the COVID-19 outbreak as a Public Health Emergency of International Concern. On March 11, 2020, WHO declared the outbreak a pandemic (Askitas et al., 2020). Indonesia is one of many places in the world where this virus has spread. On March 2, 2020, the Indonesian government reported its first and second cases of COVID-19 in the country (Vermonte & Wicaksono, 2020). The case violently spread to all areas in Indonesia, forming a distribution of various clusters, where the holding of large-scale meeting forums gave rise to these clusters (Vermonte & Wicaksono, 2020).

Indonesia is one of the countries affected by the Covid-19 outbreak. This effect spans various fields, such as community, economic, social and tourism factors. From an economic standpoint, the Covid-19 outbreak has had a negative impact on the Indonesian economy. The Covid-19 outbreak in Indonesia can be seen from various macro angles. The number of unemployed in Indonesia has increased significantly over the last 12 months as of August 2020. According to data from the Central Statistics Agency (BPS), currently there are more than 2.67 million unemployed people in Indonesia, bringing the total unemployed individual country's workforce to 9.77 million in August 2020. Furthermore, from August 2019 to August 2020, Indonesia's workforce decreased by 0.31 million people, bringing the total working population in the country to 128.45 million. The decline was also seen in the oil and gas export market,

mainly for exports to China, the world's largest consumer of crude oil. Investors' fears about investing impact the investment industry as well. The absence of market demand (demand) also causes investors to postpone their investment operations (Fahrika & Roy, 2020).

Impact The significant decline in state income is one of the indirect effects of the COVID-19 outbreak. However, state spending has grown as a result of using funds to combat the effects of the COVID-19 pandemic on both the economy and public health. Indonesia is included in the top five countries in the Asia Pacific region in terms of total government investment which is allocated to minimize the adverse effects of the COVID-19 outbreak there (Smeru & UNDP, 2021). In addition, this Government regulation is in line with (PERPPU) No. 1 of 2020 which was later changed to Law no. 2 of 2020 concerning Handling of COVID-19 and Acceleration of the National Economy.

State financial instability is the result of an unstable state situation. Due to this uncertainty, the Indonesian government has decided to take action to ensure that public finances remain stable during the COVID-19 outbreak (Bisnistempo.com, 2021). The Indonesian government launched various programs to respond to economic tensions, among them the (PEN) or National Economic Recovery Program, a significant fiscal stimulus plan. The Indonesian government has distributed IDR 695.2 trillion (nearly US\$49 billion) for the continuation of PEN 2020 alone (Smeru & UNDP, 2021).

Countries around the world have implemented a number of policies since the COVID-19 pandemic to minimize the possibility of the spread of the virus, including lockdown procedures, social distancing rules, international travel bans, and temporary suspension of business operations. Indonesia is undoubtedly one of the countries affected by COVID-19 and has taken a number of steps to reduce the possibility of spreading the virus. Indonesia took action by giving orders to each Regional Government in each region to make regulations that limit public spaces or limit the movement of people in public spaces without imposing a lockdown. Consequently, if a sector of the economy weakens and the economy worsens, the Central Government will not take the risk (cnbcindonesia.com, 2020).

One of the provinces in Indonesia, namely DKI Jakarta Province, has a policy of limiting community activities on its land. To reduce the risk of spreading the COVID-19 virus, DKI Jakarta Provincial Government made a regulation on March 16, 2020, removing the Odd-Even rules and allowing individuals to use private cars instead of public transportation and strengthening the requirements for public transportation by increasing the space between people in the passenger seats (Megapolitan.kompas.com, 2020). A number of other rules that were implemented when there were restrictions on public space during the COVID-19 outbreak began with Large-Scale Social Restrictions (PSBB). In the changeover phase, the PSBB policy was changed to Large-Scale Social Restrictions and new customs. The Transitional PSBB continues to be extended while the Strict PSBB is re-enacted.

The execution of the policy of limiting people's activities in DKI Jakarta Province certainly has various impacts on various sectors, including the social and economic sectors of the community. The COVID-19 virus will endanger the economic development of DKI Jakarta Province in 2020 from the state of the world economy. Because of these factors, the economy in DKI Jakarta Province is not constant and often moves at an erratic pace.

As a result of the COVID-19 outbreak, limiting community activities through a number of steps has its own difficulties in achieving economic returns in DKI Jakarta Province (Adhiem, 2020). Even though the growth has not been stable and large, the pace of the economy in DKI Jakarta Province tends to increase. This is due to several factors, one of which is that a community initiative requested by the DKI Jakarta Provincial Government to reduce the risk of spreading the COVID-19 virus has been carried out. As a result, recovery is still needed, and the DKI Jakarta Province's economy is still not stable. In DKI Jakarta Province, the economic

recovery has accelerated development recovery in response to the regional economic contraction.

To overcome the impact of COVID-19, the Provincial Government of DKI Jakarta Provincial Budget has again been focused on reducing the COVID-19 outbreak so that it is better. Provincial Government DKI Jakarta offers a variety of assistance in an effort to ensure the need for social safety nets. In 2020, DKI Jakarta Provincial Government will carry out 3T (Testing, Tracing, Treatment) which will provide COVID-19 control facilities (dprd-dkijakartaprov.go.id, 2021). Even though the DKI Jakarta Province APBD has been refocused, the DKI Jakarta Provincial Government still requires quite high funds to reduce the effects of the COVID-19 outbreak in DKI Jakarta Province. The DKI Jakarta Provincial Budget for 2020 has a deficit in every position because the province's revenue has fallen due to the economic recession. Only IDR 55.89 trillion or 97.65% of the regional revenue target of IDR 57.23 trillion was actually achieved. according to data. (dprd-dkijakartaprov.go.id, 2021). This leads to the conclusion that the COVID-19 outbreak has had an impact on regional income, with one of the impacts being the imposition of restrictions on social activities.

Taxes are the main source of local revenue for DKI Jakarta Provincial APBD. However, the population of DKI Jakarta Province is unavoidably affected by the currently unpredictable economic conditions in the province, especially considering the pace of company activity. People's incomes have fallen due to sluggish economic growth and limited environmental activities. Reduced public income makes it difficult for taxpayers who have to pay taxes every year to carry out their obligations, especially in terms of paying taxes. The main source of regional income for DKI Jakarta Province is regional taxes, so that it can result in a decrease in regional income. Based on the 2019 APBD of IDR 74,776,745,638,013 income from the tax sector contributed 59.1% or IDR 44,180,000.

This explains that the tax sector controls state revenue and is the main contributor to regional finance for DKI Jakarta Province. This shows the importance of taxes as a means of financing regional spending and implementing regional development. As a result, the Provincial Government of DKI Jakarta must adopt a directive that is applied in the field of taxation. However, this strategy is also an effort to revive the economy in DKI.

Since the outbreak of the COVID-19 outbreak in Indonesia in 2019, the Provincial Government of DKI Jakarta has passed 3 fiscal incentive regulations related to Motorized Vehicle Tax (PKB). Several regulations have clauses relating to financial incentives for PKB, in particular the regulations of the Governor of DKI Jakarta trying to analyze some of the data obtained from sources related to taxation. Administrative sanctions and criminal sanctions in the form of detention are two types of tax sanctions.

Taxation is a sector that helps a region, especially DKI Jakarta Province, generate money. Tax on motorized vehicles is one type of tax. Motor vehicle tax must be collected in South Jakarta City and other metropolitan areas by DKI Jakarta Province. As a city area in DKI Jakarta Province with the largest revenue from the motor vehicle tax sector when compared to other urban areas, the City of South Jakarta in terms of revenue figures leads DKI Jakarta Province regional revenue from the motor vehicle tax sector.

According to DKI Jakarta Governor Regulation Number 90 of 2019, DKI Jakarta Governor Regulation Number 60 Year 2021, and DKI Jakarta Governor Regulation Number 104 Year 2019 Year 2021, all areas of DKI Jakarta Province including the City of South Jakarta are subject to fiscal incentives related to motorized vehicle taxes during the pandemic. Taxpayers benefit from the fiscal advantages offered through this strategy. In the field of PKB, the relief offered consists of administrative sanctions that fall within the scope of the taxpayer and principal tax relief. To increase and boost regional income in the PKB sector in DKI Jakarta

Province, especially in the City of South Jakarta which has the highest regional income and the largest source of tax collection. Taxpayers have received tax breaks as a result of the governor's PKB regulations in urban areas. The purpose of this study is to find out how financial incentives affect motor vehicle taxes. When compared to other regions in DKI Jakarta Province for the past six years (2016-2021), the City of South Jakarta has the largest local revenue in the PKB sector thanks to tax socialization and the Electronic One-stop Administration Services system for taxpayer compliance. Due to the COVID-19 pandemic, which was detected for the first time in Indonesia, especially in DKI Jakarta Province, this research is different from other studies. By using taxpayer awareness as a moderating variable in this study, researchers want to know the impact of motor vehicle tax incentives, the Electronic One-stop Administration Services system, and tax socialization on taxpayer compliance during the COVID-19 pandemic.

Previous research states, the impact of Covid-19 has greatly weakened the state's economic condition and the state budget for both provincial and district revenues. The number of sectors affected by Covid-19, especially in compliance with the Mandatory PKB, which plays an important role in the provincial budget, various government policy efforts in dealing with various matters, so that the community continues to pay taxes (Indrawati & Katman, 2021). Then tax incentives and tax services have no effect and variable tax rates and tax sanctions have a positive effect on compliance (Dewi et al., 2020). Moreover, taxpayer awareness, tax socialization, tax incentives, and the e-Samsat system simultaneously affect motor vehicle taxpayer compliance during the Covid-19 pandemic (Aprilianti, 2021).

In accordance with the problems that have been formulated, the research objectives to be achieved are as follows:

- 1) To determine the effect of PKB fiscal incentives on taxpayer compliance in the South Jakarta City UPPPKB.
- 2) To determine the effect of the Electronic One-stop Administration Services system on taxpayer compliance at the South Jakarta City UPPPKB.
- 3) To find out the effect of tax socialization on taxpayer compliance at the South Jakarta City UPPPKB.
- 4) To find out the effect of taxpayer awareness on taxpayer compliance in the South Jakarta City UPPPKB.
- 5) To determine the effect of PKB Taxpayer Awareness as a moderator of the PKB Fiscal Incentives influence on taxpayer compliance in the South Jakarta City UPPPKB.
- 6) To determine the effect of PKB Taxpayer Awareness as a moderator of the effect of Tax Socialization on taxpayer compliance at the South Jakarta City UPPPKB.
- 7) To determine the effect of PKB Taxpayer Awareness as a moderator of the influence of the Electronic One-stop Administration Services System on taxpayer compliance at the South Jakarta City UPPPKB.

## RESEARCH METHOD

Quantitative research techniques This research tries to determine the effect of PKB fiscal incentives, tax socialization, and the Electronic One-stop Administration Services system on PKB taxpayer compliance at the UPPPKB of South Jakarta City, by using taxpayer awareness as a moderating variable. Quantitative method is used in the study to find out the relationship between variables. The dependent variable in this study is motor vehicle tax compliance. Then there are three independent variables, namely fiscal incentives for motorized vehicle tax, tax socialization, and the Electronic One-stop Administration Services system, as well as one moderating variable, namely taxpayer awareness. Questionnaire technique was used to obtain data. The data used in this study is primary data in the form of questionnaires that were asked to be filled out by respondents. This study uses a sample with random sampling technique,

meaning that the sample is taken randomly, so that everyone in the population has the same opportunity to become a research participant. This study uses a sample of motor vehicle taxpayers in the South Jakarta area who meet the qualifications and take advantage of motor vehicle tax fiscal incentives. The collected data was evaluated using descriptive and quantitative methodologies. Moderated Regression Analysis (MRA) was used to analyze the data.

The population of this study is all motor vehicle taxpayers in the city of South Jakarta. The population is taken in 2021 where there are 1,182,322 taxpayers in the South Jakarta city area according to active motor vehicle statistics. This figure is used by researchers as a research population. Due to the absence of a standard number of motor vehicle taxpayers, the researchers utilized the number of active motor vehicle taxpayers as a reference in determining the population and sample in the study. While the sampling technique is purposive sampling. Purposive sampling is a sampling technique by determining certain criteria. The research questionnaire was used to collect samples (Sugiyono, 2019).

The sample used in this study is individual taxpayers aged over 17 years who own motorized vehicles and pay their motorized vehicle taxes at the South Jakarta Motor Vehicle Tax Collection Service Unit and have used fiscal incentive policies in carrying out tax obligations on their motorized vehicles.

## RESULTS AND DISCUSSION

### Research Data Instrument Test Results

#### Validity test

In this study, the questionnaire was tested on 100 respondents. The way to find out whether the questions in the questionnaire are valid or not is to compare the Significance (2-tailed) value of each question with a significance level ( $\alpha = 5\%$ ). If the significance value (2-tailed) is less than the 5% or 0.05 significance level, then the questions in the questionnaire are valid. From the results of the validity test on the variables to be studied, the following results are obtained:

**Table 1. Validity Test of PKB Fiscal Incentive Question Items (X1)**

Item No	Significance Level	Sig (2-tailed)	Information
IFPKB 1	0.05	0.001	Valid
IFPKB 2	0.05	0.001	Valid
IFPKB 3	0.05	0.001	Valid
IFPKB 4	0.05	0.001	Valid

Source: SPSS Processed Data, 2023

By looking at the significance value (2-tailed) of each question, it can be seen that all questions are valid, this can be seen from the significance value which is smaller than the significance level  $\alpha = 5\%$  or 0.05, so the question items The PKB Fiscal Incentive (X1) is used as the final question.

**Table 2. Validity Test of Tax Socialization Question Items (X2)**

Item No	Significance Level	Sig (2-tailed)	Information
SP 1	0.05	0.001	Valid
SP 2	0.05	0.001	Valid
SP 3	0.05	0.001	Valid
SP 4	0.05	0.002	Valid
SP 5	0.05	0.001	Valid
SP 6	0.05	0.001	Valid
SP 7	0.05	0.001	Valid



Item No	Significance Level	Sig (2-tailed)	Information
SP 8	0.05	0.000	Valid
SP 9	0.05	0.001	Valid
SP10	0.05	0.001	Valid

Source: SPSS Processed Data, 2023

Based on the table above, it can be seen that all of the question items are valid, where the significance value is less than the significance level  $\alpha = 5\%$  or 0.05, so the question item Tax Socialization (X2) is used as the final question.

**Table 3. Validity Test of Electronic One-stop Administration Services System Question Items (X3)**

Item No	Significance Level	Sig (2-tailed)	Ket
SP 1	0.05	0.001	Valid
SP 2	0.05	0.001	Valid
SP 3	0.05	0.001	Valid
SP 4	0.05	0.003	Valid
SP 5	0.05	0.002	Valid
SP 6	0.05	0.001	Valid

Source: SPSS Processed Data, 2023

Based on the table above it can be seen that all question items are valid, where the significance value is less than the significance level  $\alpha = 5\%$  or 0.05, so the Electronic One-stop Administration Services System question items (X3) are used as final questions.

**Table 4. Validity Test of Motor Vehicle Taxpayer Compliance Question Items (Y)**

Item No	Significance Level	Sig (2-tailed)	Ket
KWPKB 1	0.05	0.001	Valid
KWPKB 2	0.05	0.001	Valid
KWPKB 3	0.05	0.001	Valid
KWPKB 4	0.05	0.001	Valid
KWPKB 5	0.05	0.001	Valid
KWPKB 6	0.05	0.001	Valid
KWPKB 7	0.05	0.001	Valid
KWPKB 8	0.05	0.001	Valid
KWPKB 9	0.05	0.001	Valid

Source: SPSS Processed Data, 2023

Based on the table above, it can be seen that all questions are valid, where the significance value is less than the significance level  $\alpha = 5\%$  or 0.05, so that the motorized vehicle taxpayer compliance (Y) question item is used as the final question.

**Table 5. Validity Test of Taxpayer Awareness Question Items (Z)**

Item No	Significance Level	Sig (2-tailed)	Ket
KWP 1	0.05	0.001	Valid
KWP 2	0.05	0.001	Valid
KWP 3	0.05	0.001	Valid
KWP 4	0.05	0.001	Valid
KWP 5	0.05	0.001	Valid
KWP 6	0.05	0.001	Valid
KWP 7	0.05	0.001	Valid
KWP 8	0.05	0.001	Valid

Item No	Significance Level	Sig (2-tailed)	Ket
KWP 9	0.05	0.002	Valid
KWP 10	0.05	0.001	Valid

Source: SPSS Processed Data, 2023

Based on the above table it can be seen that all of the question items are valid, where the significance value is less than the significance level  $\alpha = 5\%$  or 0.05, so the Taxpayer Awareness (Z) question item is used as the final question.

### Reliability Test

A variable is said to be reliable if it gives a Cronbach alpha value  $> 0.60$ . From the results of the reliability test for each variable studied, the results are as shown in table 6.

**Table 6. Testing the Reliability of Each Variable**

Variable	Koef. Alpha	Cronbach alpha	Status
PKB Fiscal Incentives	0.801	0.60	Reliable
Tax Socialization	0.909	0.60	Reliable
Electronic One-stop Administration Services system	0.827	0.60	Reliable
Taxpayer Compliance Motor vehicle	0.886	0.60	Reliable
Taxpayer Awareness	0.940	0.60	Reliable

Source: SPSS Processing Data, 2023

## Results of Statistical Analysis

### Classic assumption test

#### Data Normality Test

The Kolmogorov-Smirnov (KS) test results are as follows:

**Table 7. Normality Test Results**

Variable	N	asymp. Sig. (2-tailed)	Conclusion
IFPKB	100	0.062	Normal Distribution
SP	100	0.113	Normal Distribution
SE	100	0.120	Normal Distribution
KWPKB	100	0.191	Normal Distribution
KWP	100	0.092	Normal Distribution

Based on the table above, the Asymp. Sig. (2-tailed) for PKB Fiscal Incentives (IFPKB) of 0.062, Asymp. Sig. (2-tailed) for Tax Socialization (SP) of 0.113, Asymp value. Sig. (2-tailed) for the Electronic One-stop Administration Services System (SE) of 0.120, the Asymp value. Sig. (2-tailed) for Motor Vehicle Taxpayer Compliance (KWPKB) of 0.191, and Asymp. Sig. (2-tailed) for Taxpayer Awareness (KWP) of 0.092. That value, namely Asymp. Sig. (2-tailed) for IFPKB, SP, SE, KWPKB and KWP, each above 0.05 ( $0.62 > 0.05$ ,  $0.113 > 0.05$ ,  $0.120 > 0.05$ ,  $0.191 > 0.05$ , and  $0.092 > 0.05$ ) then the residual data is normally distributed.

### Multicollinearity Test

The test results can be seen in the following table:

**Table 8. Multicollinearity Test Results**

Variable	tolerance	VIF	Conclusion
IFPKB	0.440	2,272	No multicollinearity
SP	0.748	1.338	No multicollinearity
SE	0.950	1,050	No multicollinearity
KWP	0.413	2,423	No multicollinearity
IFPKB*KWP	0.010	102,450	Multicollinearity occurs
SP*KWP	0.009	110,406	Multicollinearity occurs
SE*KWP	0.008	105,737	Multicollinearity occurs

Based on the table above, the VIF value for IFPKB is 2.772 and the tolerance value is 0.440, the VIF value for SP is 1.338 and the tolerance value is 0.748, the VIF value for SE is 1.050 and the tolerance value is 0.9950, the VIF value for KWP is 2.423 and the tolerance value is 0.413. VIF value. It is known that all VIF values < 10 and tolerance values > 0.01. So it can be concluded that there is no multicollinearity.

While the VIF value for IFPKB\*KWP was 102.450 and a tolerance value was 0.010, the VIF value for SP\*KWP was 110.406 and a tolerance value was 0.009, the VIF value for SE\*KWP was 105.737 and a tolerance value was 0.008. It is known that all VIF values are > 10 and tolerance values are <0.01. It can be concluded that there is multicollinearity. For data that occurs multicollinearity can still be maintained if the t-statistic value of one of the independent variables is still significant (Gujarati, 2022).

### Hypothesis Testing Analysis

#### *Moderation Regression Testing*

The interaction test is called Moderated Regression Analysis (MRA) because of the variable Taxpayer Awareness (Z) which is the moderating variable. Moderated Regression Analysis (MRA) is a special application of multiple linear regression where the regression equation contains an element of interaction. The results of the calculation of the regression equation are as follows:

$$\text{PKB WP Compliance} = -51,151 + 1,866 \text{ IFPKB} + 0,851 \text{ SP} + 1.166 \text{ SE} + 1,614 \text{ KWP} - 0,032 \text{ IFPKB} * \text{KWP} - 0,014 \text{ SP} * \text{KWP} - 0,023 \text{ SE} * \text{KWP}$$

#### *Coefficient of Determination*

Test The coefficient of determination (R<sup>2</sup>) is a value (proportion value) that measures the ability of the independent variables used in the regression equation to explain the variation of the dependent variable.

**Table 9. Test Results for the Coefficient of Determination**

R Square	Adjusted R Square
0.574	0.542

Source: SPSS Processed Data, 2023

Based on Table 9, it is known that the adjusted R<sup>2</sup> value is 0.542. This value can be interpreted that the variations of the independent variables, namely PKB Fiscal Incentives, Tax Socialization, System Electronic One-stop Administration Services, Taxpayer Awareness, IFPKB\*KWP, SP\*KWP, and SE\*KWP together or simultaneously are able to explain the variation of the dependent variable namely Motor Vehicle Taxpayer Compliance of 54.2%, the



remaining 45.8% is explained by other independent variables or other factors but not included in the model.

**Simultaneous Test (F Test)**

The results of the test of the effect of the independent variables jointly or simultaneously on the dependent variable are as follows:

**Table 10. F Test Results**

F	Sig.	Conclusion
17,727	0.001	Significant

Source: SPSS Processing Data, 2023

Based on Table 10, it is known that the calculated F value 17,727 and sig value is 0.001. Because the significance probability is less than 0.05 ( $0.001 < 0.05$ ) it can be concluded that together it is proven that PKB Fiscal Incentives, Tax Socialization, Electronic One-stop Administration Services System, Taxpayer Awareness, IFPKB\*KWP, SP\*KWP, and SE\*KWP has a significant effect on Motor Vehicle Taxpayer Compliance, so that the regression model is appropriate.

**Partial Test (T Test)**

Partial test results as follows:

**Table 11. T test results**

Variable	Direction Prediction	Beta Coefficient	Sig. (1-tiled)	Information
IFPKB	+	0.813	0.021	<b>H1 accepted</b>
SP	+	0.739	0.030	<b>H2 accepted</b>
SE	+	0.467	0.092	H3 rejected
KWP	+	1,544	0.017	<b>H4 accepted</b>
IFPKB*KWP	+	-0.840	0.113	H5 rejected
SP*KWP	+	-0.775	0.140	H6 rejected
SE* KWP	+	-0.606	0.194	H7 rejected

Source: SPSS Processing Data, 2023

Based on the table from the test results above, it shows the sig. PKB Fiscal Incentives  $0.021 < 0.05$  with a beta value of 0.813. This shows that PKB Fiscal Incentives have a positive effect on Motor Vehicle Taxpayer Compliance, which means H1 is accepted.

Based on the table from the test results above, it shows the sig. Tax Socialization  $0.03 < 0.05$  with a beta value of 0.739. This shows that Tax Socialization has a positive effect on Motor Vehicle Taxpayer Compliance, which means H2 is accepted.

Based on the table from the test results above, it shows the sig. Tax Socialization  $0.092 > 0.05$  with a beta value of 0.467. This shows that the Electronic One-stop Administration Services System has no positive effect on Motor Vehicle Taxpayer Compliance, which means H3 is rejected.

Based on the table from the test results above, it shows the sig. Taxpayer Awareness  $0.017 > 0.05$  with a beta value of 1.544. This shows that Taxpayer Awareness has a positive effect on Motor Vehicle Taxpayer Compliance, which means H4 is accepted.

Based on the table from the test results above, it shows the sig.

IFPKB\*KWP  $0.113 > 0.05$  with a beta value of  $-0.840$ . This shows that Taxpayer Awareness does not strengthen the relationship between PKB fiscal incentives and Motor Vehicle Taxpayer Compliance, which means that H5 is rejected.

Based on the table from the test results above, it shows the sig.

SP\*KWP  $0.140 > 0.05$ , with a beta value of  $-0.775$ . This shows that Taxpayer Awareness does not strengthen the relationship between Tax Socialization and Motor Vehicle Taxpayer Compliance, which means H6 is rejected.

Based on the table from the test results above, it shows the sig. SE\* KWP  $0.194 > 0.05$ , with a beta value of  $-0.606$ . This shows that Taxpayer Awareness does not strengthen the relationship between the Electronic One-stop Administration Services System and Motor Vehicle Taxpayer Compliance, which means H7 is rejected.

## Discussion

### *Effect of PKB Fiscal Incentives on Compliance with PKB Taxpayers at UPPPKB South Jakarta*

Based on research data processing, the results showed that PKB Fiscal Incentives had a positive effect on Motor Vehicle Taxpayer Compliance at UPPPKB South Jakarta. So that it can be stated that the taxpayer has understood the fiscal incentives of PKB along with its positive impact on the development of DKI Jakarta Province. PKB fiscal incentives also help understand taxpayers to fulfill their obligations to pay PKB. In addition, the implementation of PKB fiscal incentives has also been carried out fairly. So it can be concluded that the existence of fiscal incentives can influence taxpayers to immediately pay off their tax obligations so that the level of taxpayer compliance also increases.

The results of this study are in accordance with the research of Sartika, Afifah, and Sari (2021) which states that the provision of motor vehicle tax incentives (PKB) during the COVID-19 pandemic had a significant effect on taxpayer compliance in paying motor vehicle taxes owed. In addition, the existence of tax incentives as a form of tax relief can provide reactions and behavior of taxpayers to care about taxes so that they comply with taxpayer compliance (Amah et al., 2023) to fulfill their tax obligations. Therefore, it can be concluded that PKB incentives have a significant effect on taxpayer compliance.

The Effect of Tax Socialization on PKB Taxpayer Compliance at UPPPKB South Jakarta

Based on research data processing, results showed that Tax Socialization had a positive effect on Motor Vehicle Taxpayer Compliance at UPPPKB South Jakarta. So that it can be stated that tax collection agencies have carried out socialization regarding the basis of taxation, namely the system and procedures for paying taxes properly, supported by providing brochures and public service advertisements. This socialization also adds to the understanding of taxpayers regarding PKB payments, supported by the attitude of officers who can answer questions and doubts of taxpayers in an informative manner. Taxpayers also know the information channel of the taxation system and can access the information therein. It can be concluded,

The results of this study are in accordance with the results of Aprilianti (Apriyanti, 2021) which stated that tax socialization had a significant effect on compliance during the COVID-19 pandemic. In addition, this research is also consistent with the results of Andrew and Sari (2021) which stated that the socialization of PMK 86/2020 incentives had a significant effect on MSME taxpayer compliance in Surabaya.

### ***The Effect of the Electronic One-stop Administration Services System on Compliance with PKB Taxpayers at the South Jakarta UPPPKB***

Based on the research data processing, the results showed that the Electronic One-stop Administration Services System did not have a positive effect on Motor Vehicle Taxpayer Compliance at the South Jakarta UPPPKB. So that it can be stated that the Electronic One-stop Administration Services system is still not optimally understood by taxpayers in the context of reporting and paying PKB, so that taxpayers also find it difficult to make tax payments effectively and efficiently. According to Maranatha (2019), the Electronic One-stop Administration Services payment procedure which requires two activities, makes Electronic One-stop Administration Services complicated. This is certainly a factor that makes people less understand about tax socialization, namely PKB tax incentives. Therefore, it can be concluded that the Electronic One-stop Administration Services system has no positive effect on motor vehicle taxpayer compliance,

The results of this study are in line with research conducted by Aprilianti (2021) which stated that the Electronic One-stop Administration Services system had no significant effect on compliance during the COVID-19 pandemic. Not only that, based on Saragih, Hendrawan and Susilawati (2019) there are several things that are obstacles to the implementation of the Electronic One-stop Administration Services system, namely: (1) The Electronic One-stop Administration Services system is not yet a fully online system; and (2) the habit of using formal and informal intermediary services favored by WP. Not only that, in (Maranatha, 2019) it is stated that Electronic One-stop Administration Services are not effective in achieving their goals, namely to provide easy tax payments so as to increase taxpayer compliance. This is also exacerbated by complicated procedures and requirements and the few banks that cooperate with Electronic One-stop Administration Services.

### ***The Influence of Taxpayer Awareness on PKB Taxpayer Compliance at UPPPKB South Jakarta***

Based on research data processing, the results showed that Taxpayer Awareness had a positive effect on Motor Vehicle Taxpayer Compliance at UPPPKB South Jakarta. So that it can be stated that the level of awareness of motor vehicle taxpayers in DKI Jakarta, especially in the city of South Jakarta, to carry out their tax obligations is good.

Taxpayer awareness is a state of being aware of their tax obligations and rights. Awareness and compliance are two things that are interrelated, as Suardana (2014) argues, which states that increasing taxpayer compliance is related to increasing awareness of their obligations.

Tax awareness according to Wardani and Rumiyyatun (2017) is also a condition in which taxpayers have knowledge and understanding of taxation without coercion from any party. Therefore, the higher awareness leads to increased understanding and implementation of taxpayer tax obligations, the possibility of taxpayer compliance increases along with the growing understanding of taxpayers. A low level of awareness will make taxpayers reluctant and not carry out their obligations to pay taxes and violate applicable tax regulations.

The results of this study state that taxpayer awareness has a positive effect on motorized vehicle taxpayer compliance at the South Jakarta UPPPKB. This is consistent with research by Widiastuti and Wa (2021) with a different locus of research which states that taxpayer awareness has a significant influence on taxpayer compliance in paying PKB, which shows that the public as taxpayers has awareness of and pays their obligations to pay taxes, namely PKB. Siregar and Sulistyowati (2020) also state that taxpayer awareness (WP) has a positive and significant influence on compliance with motor vehicle taxpayers, thus proving that the

higher the level of WP awareness, the more WP compliance increases in fulfilling tax obligations. Besides that, the higher the awareness of taxpayers also shows that the understanding and implementation of tax obligations will also be higher and increase taxpayer compliance in fulfilling their tax obligations. Therefore, it can be concluded that taxpayer awareness has a positive and significant effect on taxpayer compliance.

#### ***The Effect of Taxpayer Awareness as a Moderator of PKB Fiscal Incentives on PKB Taxpayer Compliance at the South Jakarta UPPPKB***

Based on research data processing, the result is that taxpayer awareness does not have a strong/ significant influence on the relationship between PKB Fiscal Incentives on Motor Vehicle Taxpayer Compliance at UPPPKB South Jakarta.

The awareness of taxpayers is the knowledge or understanding of taxpayers about their tax obligations and rights, so that the majority of compliant taxpayers say that fiscal incentives benefit them because they are able to reduce the amount of tax owed (Hasibuan, 2009). Even though taxpayers are aware of their rights and obligations to pay taxes and also know the benefits of these fiscal incentives, based on research data processing the results state that awareness has no effect on the relationship between PKB fiscal incentives on taxpayer compliance.

#### ***The Influence of Taxpayer Awareness as a Moderator of Tax Socialization on PKB Taxpayer Compliance at UPPPKB South Jakarta***

Based on research data processing, obtained the result is that Taxpayer Awareness does not have a positive/significant effect on the relationship between Tax Socialization on Motor vehicle Taxpayer Compliance at UPPPKB South Jakarta.

To encourage compliance, taxpayers must be made aware of the value of taxes as a source of state funding. According to Suardana (2014), an increase in tax knowledge can lead to an increase in taxpayer compliance among taxpayers. One form of increasing knowledge of taxation itself is through tax socialization, but based on research data processing the results state that awareness does not influence the relationship between tax socialization and taxpayer compliance.

#### ***The Effect of Taxpayer Awareness as a Moderator of the Electronic One-stop Administration Services System on PKB Taxpayer Compliance at the South Jakarta UPPPKB***

Based on processed research data, the results obtained are that taxpayer awareness Taxes do not have a positive/significant effect on the relationship between the Electronic One-stop Administration Services System and Motor Vehicle Taxpayer Compliance at UPPPKB South Jakarta.

The Electronic One-stop Administration Services system as an innovation from the Government of Indonesia has not encouraged taxpayers to realize the importance of taxes for the state and regions in it so that they can pay taxes voluntarily. There are several things that support the research results. Based on Saragih, Hendrawan and Susilawati (2019) there are several things that are obstacles to the implementation of the Electronic One-stop Administration Services system, namely: (1) The Electronic One-stop Administration Services system is not yet a fully online system; (2) lack of socialization of Electronic One-stop Administration Services to the public; and (3) the habit of using formal and informal intermediary services favored by WP. Based on this, it can be concluded that with the awareness variable it has not been able to strengthen the level of taxpayer compliance.

## CONCLUSION

The conclusions obtained from the results of this study are as follows; (1) PKB Fiscal incentives have a positive effect on Motor Vehicle Taxpayer Compliance at the South Jakarta City UPPPKB, (2) Tax socialization has a positive effect on Motor Vehicle Taxpayer Compliance at the South Jakarta City UPPPKB, (4) Taxpayer awareness has a positive effect on Motor Vehicle Taxpayer Compliance at the South Jakarta City UPPPKB, (5) Taxpayer awareness does not strengthen the relationship between PKB Fiscal Incentives and Motor Vehicle Taxpayer Compliance at the South Jakarta City UPPPKB, (6) Taxpayer awareness does not strengthen the relationship between Tax Socialization and Motor Vehicle Taxpayer Compliance at the South Jakarta City UPPPKB, and (7) Taxpayer awareness Taxes do not strengthen the relationship between the Electronic One-stop Administration Services System and Motor Vehicle Taxpayer Compliance at the South Jakarta City UPPPKB.

## REFERENCES

- Adhiem, M. A. (2020). PSBB DKI Jakarta Jilid II dan Tantangan Pemulihan Ekonomi Nasional. *Jurnal Info Singkat*, 12(18).
- Amah, N., Febrilyantri, C., & Lestari, N. D. (2023). Insentif Pajak Dan Tingkat Kepercayaan: Pengaruhnya Terhadap Kepatuhan Wajib Pajak. *Jurnal Ekonomi*, 28(1), 1–19.
- Andrew, R., & Sari, D. P. (2021). Insentif PMK 86/2020 Di Tengah Pandemi Covid 19: Apakah Mempengaruhi Kepatuhan Wajib Pajak UMKM Di Surabaya? *Insentif PMK 86/2020 Di Tengah Pandemi Covid 19: Apakah Mempengaruhi Kepatuhan Wajib Pajak UMKM Di Surabaya?*, 21(2), 349–366.
- Aprilianti, A. A. (2021). Pengaruh Kesadaran Wajib Pajak, Sosialisasi Perpajakan, Insentif Pajak, Dan Sistem E-Samsat Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Masa Pandemi Covid-19. *Assets: Jurnal Ekonomi, Manajemen Dan Akuntansi*, 11(1), 1–20.
- Apriyanti, R. K. (2021). *Muamalat Indonesia Tbk Menggunakan Metode Economic Value Added (Eva) Periode 2014-2018*.
- Askitas, N., Tatsiramos, K., & Verheyden, B. (2020). Lockdown strategies, mobility patterns and covid-19. *ArXiv Preprint ArXiv:2006.00531*.
- Bisnitempo.com. (2021). *Sri Mulyani: Pandemi, Pendapatan Negara Menurun Drastis Namun Belanja Meningkat*. <https://bisnis.tempo.co/read/1502986/sri-mulyani-pandemi-pendapatan-negara-menurun-drastis-namun-belanja-meningkat/full&view=ok>
- cnbcindonesia.com. (2020). *Terungkap Alasan Jokowi Pilih PSBB Bukan Lockdown*. <https://www.cnbcindonesia.com/news/20200423075855-4->
- Cnnindonesia.com. (2020). *Setahun Lalu Pasien Pertama Covid-19 Ditemukan di Wuhan*. <https://www.cnnindonesia.com/internasional/20201204124554-113-577951/setahun-lalu-pasien-pertama-covid-19-ditemukan-di-wuhan>
- Dewi, S., Widyasari, W., & Nataherwin, N. (2020). Pengaruh Insentif Pajak, Tarif Pajak, Sanksi Pajak Dan Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak Selama Masa Pandemi Covid-19. *Jurnal Ekonomika Dan Manajemen*, 9(2).
- Dharma, G. P. E., & Suardana, K. A. (2014). Pengaruh kesadaran wajib pajak, sosialisasi perpajakan, kualitas pelayanan pada kepatuhan wajib pajak. *E-Jurnal Akuntansi Universitas Udayana*, 6(1), 340–353.
- Fahrika, A. I., & Roy, J. (2020). Dampak pandemi covid 19 terhadap perkembangan makro ekonomi di indonesia dan respon kebijakan yang ditempuh. *Inovasi*, 16(2), 206–213.
- Gujarati, D. N. (2022). *Basic econometrics*. Prentice Hall.
- Hasibuan, M. S. P. (2009). *Manajemen Dasar, Pengertian, dan Masalah, Edisi Revisi*. Jakarta:



*Bumi Aksara.*

- Indrawati, R., & Katman, M. N. (2021). *Dampak Pandemi Covid-19 Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Di Provinsi Sulawesi Selatan.*
- Maranatha, W. T. (2019). *Efektivitas Layanan E-SAMSAT dalam upaya meningkatkan Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi pada Unit Pelayanan PKB BBN-KB Jakarta Barat).* Universitas Brawijaya.
- Megapolitan.kompas.com. (2020). *Pemprov DKI Cabut Sementara Kebijakan Ganjil Genap di Jakarta.* <https://megapolitan.kompas.com/read/2020/03/15/14452021/>
- Saragih, A. H., Hendrawan, A., & Susilawati, N. (2019). Implementasi electronic SAMSAT untuk peningkatan kemudahan administrasi dalam pemungutan pajak kendaraan bermotor (Studi pada Provinsi Bali). *Jurnal ASET (Akuntansi Riset) Vol, 11(1).*
- Sartika, E. D., Afifah, N., & Sari, S. N. (2021). Pengaruh Insentif Pajak Kendaraan Bermotor Selama Pandemi Covid 19 Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Di Sulawesi Selatan. *Jurnal Analisa Akuntansi Dan Perpajakan, 5(2), 144–159.*
- Siregar, M. A. N., & Sulistyowati, S. (2020). *Pengaruh Pengetahuan Perpajakan, Kesadaran Wajib Pajak, Kualitas Pelayanan, Sanksi Perpajakan, Dan Penerapan E-Samsat Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Pada Samsat Kota Jakarta Timur).* Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta.
- Smeru, P., & UNDP, U. (2021). Ringkasan Eksekutif: Dampak Sosial Ekonomi COVID-19 terhadap Rumah Tangga dan Rekomendasi Kebijakan Strategis untuk Indonesia. *Smeru Research Institute.*
- Sugiyono. (2019). *Metode Penelitian.* CV Alfabeta.
- Vermonte, P., & Wicaksono, T. Y. (2020). Karakteristik dan persebaran covid-19 di Indonesia: Temuan awal. *CSIS Commentaries, 1, 1–12.*
- Wardani, D. K., & Rumiayatun, R. (2017). Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, Sanksi Pajak Kendaraan Bermotor, Dan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Akuntansi, 5(1), 15–24.*
- Widiastuti, E., & Wa, S. N. C. (2021). Pengaruh Kesadaran Wajib Pajak, Kualitas Pelayanan, dan Sanksi Perpajakan terhadap Kepatuhan Membayar Pajak Kendaraan Bermotor. *SAKUNTALA, Prosiding Sarjana Akuntansi Tugas Akhir Secara Berkala, 1(1).*

Copyright holders:

Yuda Rian Bahari, Vinola Herawaty (2023)

First publication right:

Devotion - Journal of Research and Community Service



This article is licensed under a [Creative Commons Attribution-ShareAlike 4.0 International](https://creativecommons.org/licenses/by-sa/4.0/)