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The Influence of Tax Amnesty Programs, Taxpayer Awareness, and Taxpayer Income Levels on Motor Vehicle Taxpayer Compliance in Bekasi City

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Abstract: This study aims to examine the influence of tax amnesty programs, taxpayer awareness, and taxpayers' income levels on motor vehicle taxpayer compliance in Bekasi City. A quantitative approach was employed by distributing questionnaires to 115 respondents selected through purposive sampling from the population of motor vehicle taxpayers registered at the Joint SAMSAT Office of Bekasi City. The data were analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS software. The results indicate that tax amnesty programs have a positive and significant effect on taxpayer compliance (T-Statistics = 2.373; p = 0.018), taxpayer awareness has a positive and significant effect on taxpayer compliance (T-Statistics = 3.904; p = 0.000), and taxpayers' income levels have a positive and significant effect on taxpayer compliance (T-Statistics = 3.234; p = 0.001). Simultaneously, these three variables explain 50.5% of the variation in motor vehicle taxpayer compliance. These findings suggest that strengthening tax amnesty programs and enhancing taxpayer awareness, and economic capacity into consideration, are strategic measures to improve motor vehicle tax compliance in Bekasi City.
Keywords: tax amnesty, taxpayer awareness, income level, taxpayer compliance, PLS-SEM.

BACKGROUND

Taxes are mandatory contributions imposed on individuals and entities under statutory provisions. They are compulsory in nature and do not provide direct benefits to taxpayers in return. As a major source of government revenue, taxes play a vital role in financing public services, infrastructure development, and improving social welfare at both the national and regional levels.

Motor Vehicle Tax (MVT) constitutes the largest component of Provincial Own-Source Revenue (Pendapatan Asli Daerah/PAD). According to the West Java Regional Revenue Agency (Bapenda Jabar, 2024b), Motor Vehicle Tax contributed 41.3% of the province's total regional tax revenue, making it the most significant source of regional taxes in West Java. This indicates that optimizing Motor Vehicle Tax revenue is crucial for maximizing overall provincial revenue.

Bekasi City, as one of the satellite cities of the national capital and a major center for industrial and residential activities, has one of the highest motor vehicle populations in West Java (BPS Jawa Barat, 2024). However, this substantial fiscal potential has not been fully reflected in taxpayer compliance. Data from Bapenda Jabar (2024a) indicate that approximately one-quarter to one-third of motor vehicle taxpayers fail to pay their taxes on time each year, with the proportion of delinquent vehicles ranging from 25% to 29% during the 2021–2024 period. Furthermore, the Head of the Regional Revenue Management Center

(P3D) of Bekasi City reported that Motor Vehicle Tax revenue had reached only approximately 77% of its target of around IDR 1.3 trillion (Arfian, 2024).

This situation has encouraged the regional government to implement Tax Amnesty Programs, which eliminate administrative penalties for late Motor Vehicle Tax payments during a specified period. Previous studies have produced inconsistent findings regarding the effectiveness of these programs. Angelica (2024) and Syafitri (2025) reported that tax amnesty programs positively influence taxpayer compliance, whereas Leo (2022) and Pratiwi (2025) found that such programs are insufficient to establish long-term taxpayer compliance.

In addition to government policy, taxpayer compliance is also influenced by taxpayers' internal awareness. Karlina (2022) and Suhanda (2024) argued that compliance is unlikely to be achieved without taxpayers' awareness of their tax obligations. However, Ardini (2022) and Ramadhani (2025) found that taxpayer awareness does not always have a significant effect on compliance. Furthermore, taxpayers' income levels also affect their ability to fulfill their Motor Vehicle Tax obligations. Fatmawati (2024) suggested that taxpayers with lower income levels tend to experience financial constraints that prevent them from paying taxes on time because they prioritize basic living expenses. In contrast, Adilin (2024) argued that higher income does not necessarily guarantee greater taxpayer compliance.

The inconsistency of previous empirical findings, the limited number of studies simultaneously examining these three variables within the context of Motor Vehicle Tax, and the persistent problem of low taxpayer compliance in Bekasi City highlight a significant research gap. Therefore, this study aims to examine the influence of Tax Amnesty Programs, Taxpayer Awareness, and Taxpayer Income Levels on Motor Vehicle Taxpayer Compliance in Bekasi City, both individually and simultaneously.

THEORETICAL FRAMEWORK

Attribution Theory

Attribution Theory, first introduced by Fritz Heider (1958) and later expanded by Bernard Weiner (1986), provides a conceptual framework for understanding how individuals interpret the causes of their actions or events. This theory distinguishes between internal factors, which originate from within the individual, including personal awareness, and external factors, which arise from outside the individual, such as government policies and economic conditions (Shafa, 2022).

In the context of taxation, Attribution Theory is relevant in explaining taxpayer compliance, which is influenced by both internal factors (taxpayer awareness) and external factors (tax amnesty programs and income levels). Taxpayer compliance emerges as a consequence of individuals' psychological motivations interacting with their surrounding environmental factors (Nugroho, 2024).

Compliance Theory

Compliance Theory, introduced by Stanley Milgram (1963), explains that individuals tend to comply with rules established by legitimate authorities. In the taxation context, Pratiwi (2025) classifies taxpayer compliance into two forms: normative compliance, which is driven by moral

responsibility and personal awareness, and instrumental compliance, which arises from pragmatic considerations, such as benefiting from certain government policies or avoiding tax penalties.

Tax amnesty programs encourage instrumental compliance by eliminating administrative penalties, whereas taxpayer awareness promotes voluntary compliance based on taxpayers' moral responsibility. Meanwhile, taxpayer income levels determine taxpayers' financial capacity to fulfill their tax obligations (Amalia, 2025; Fatmawati, 2024).

Motor Vehicle Tax

Motor Vehicle Tax (MVT) is a regional tax imposed on the ownership and/or possession of motor vehicles in accordance with Regional Regulation Number 1 of 2024. Motor vehicle taxpayer compliance can be identified through four indicators: (1) timely tax payment, (2) payment of the correct tax amount in accordance with applicable regulations, (3) the absence of tax arrears, and (4) consistency in fulfilling tax obligations during each tax period (Amalia, 2025; Rachmawati, 2024).

Tax Amnesty Programs

Tax amnesty programs for motor vehicle taxes are regional government policies that eliminate administrative penalties for overdue motor vehicle tax payments during a specified period in order to encourage delinquent taxpayers to fulfill their tax obligations (Angelica, 2024). This policy is stipulated in Law Number 22 of 2009, Article 74, which regulates obligations related to motor vehicle ownership and tax settlement. The indicators of tax amnesty programs include the benefits provided to delinquent taxpayers, the elimination of administrative sanctions and penalties, their influence on taxpayers' decisions to pay taxes, and the potential consequences if such programs are unavailable (Ariadi, 2022).

Taxpayer Awareness

Taxpayer awareness refers to a condition in which taxpayers understand their tax obligations, fulfill them voluntarily, and recognize the importance of taxation as a form of moral participation in supporting national development (Yulianti, 2022). The indicators of taxpayer awareness include (1) recognizing taxes as the government's primary source of revenue, (2) understanding that taxes are used to support national development, (3) realizing that delayed tax payments may negatively affect the government, and (4) recognizing that failure to pay taxes in accordance with applicable regulations is detrimental to the state (Jamilah, 2024).

Taxpayer Income Levels

Taxpayer income level refers to the amount of income earned by taxpayers during a certain period, which influences their ability to fulfill their tax obligations. Taxpayers with more stable financial conditions generally have a greater capacity to comply with their tax responsibilities (Rosadi, 2024). The indicators of taxpayer income levels include the adequacy of income to meet basic living expenses, the ability to pay taxes, the influence of income on tax compliance, and the appropriateness of the tax burden relative to taxpayers' income (Bhagaskara, 2023).

Hypothesis Development

Based on the theoretical and empirical literature, the following hypotheses are proposed:

H1: Tax amnesty programs have a positive and significant effect on motor vehicle taxpayer compliance in Bekasi City.

H2: Taxpayer awareness has a positive and significant effect on motor vehicle taxpayer compliance in Bekasi City.

H3: Taxpayer income levels have a positive and significant effect on motor vehicle taxpayer compliance in Bekasi City.

H4: Tax amnesty programs, taxpayer awareness, and taxpayer income levels simultaneously have a positive and significant effect on motor vehicle taxpayer compliance in Bekasi City.

METHOD

This study employed a quantitative approach using a descriptive-causal associative research design. The study population consisted of all motor vehicle taxpayers in Bekasi City, totaling 1,509,835 taxpayers, based on data obtained from the West Java Regional Revenue Agency (Bapenda Jabar, 2024). The sample size was determined using the Slovin formula with a 10% margin of error, resulting in a minimum sample of 100 respondents. To minimize the possibility of incomplete responses, the sample size was increased to 120 respondents. After data screening, 115 valid questionnaires were retained for analysis.

A purposive sampling technique was employed based on the following criteria: (1) residing in Bekasi City; (2) being registered as a motor vehicle taxpayer; (3) having knowledge of or having heard about the tax amnesty program; (4) being employed in either the formal or informal sector; and (5) being willing to participate in the study by completing the questionnaire.

Primary data were collected through an online questionnaire administered using Google Forms. All variables were measured using a five-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). The research instrument consisted of four variables: Motor Vehicle Taxpayer Compliance (Y), Tax Amnesty Programs (X_1), Taxpayer Awareness (X_2), and Taxpayer Income Levels (X_3). Each construct was measured using indicators adapted from previous studies.

The data were analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS software. This method was selected because of its capability to perform path analysis involving latent variables. Model evaluation consisted of two stages: (1) the assessment of the measurement model (outer model), including convergent validity, discriminant validity, and reliability tests; and (2) the assessment of the structural model (inner model), including the evaluation of R^2, Predictive Relevance (Q^2), path coefficients, and the significance of the structural relationships using the bootstrapping procedure (Ghozali & Kusumadewi, 2023).

The criteria for convergent validity required outer loading values greater than 0.70, an Average Variance Extracted (AVE) value greater than 0.50, and HTMT values below 0.85 to establish discriminant validity. Reliability was assessed using Cronbach's Alpha and

Composite Reliability, both of which were required to exceed 0.70. The proposed hypotheses were accepted when the T-statistic exceeded 1.96 and the p-value was less than 0.05.

RESULT

Based on the questionnaire responses obtained from 115 valid respondents, the respondent profile indicates that the majority were 26–35 years old (48.7%), employed as private-sector employees (60.9%), and had an average monthly income of more than IDR 6,000,000 (39.1%). This distribution indicates that most respondents belonged to the productive working-age population and had a stable source of income.

Following the analysis of the respondents' demographic characteristics, the next stage involved evaluating the measurement model (outer model). This evaluation was conducted to ensure that each indicator accurately represented its corresponding latent construct. One of the methods employed in this study to assess discriminant validity was the cross-loading criterion.

Convergent validity was evaluated by examining the outer loading values of each indicator on its respective construct. Indicators with outer loading values greater than 0.70 were considered valid, indicating a strong relationship between the indicators and the latent constructs they were intended to measure. Conversely, indicators with outer loading values below 0.70 were considered not to have met the criterion for convergent validity. The results of the initial outer loading assessment are presented in Table 1.

Table 1. Outer Loading Values Before Indicator Elimination

Variabel	Item	Nilai Cross Loading	Keterangan
Pemutihan Pajak (X1)	X1.1	0,761	Valid
	X1.2	0,713	Valid
	X1.3	0,688	Tidak Valid
	X1.4	0,740	Valid
	X1.5	0,707	Valid
	X1.6	0,764	Valid
	X1.7	0,747	Valid
	X1.8	0,772	Valid
Kesadaran Wajib Pajak (X2)	X2.1	0,699	Tidak Valid
	X2.2	0,720	Valid
	X2.3	0,727	Valid
	X2.4	0,746	Valid
	X2.5	0,731	Valid
	X2.6	0,704	Valid
	X2.7	0,777	Valid
	X2.8	0,697	Tidak Valid
Tingkat Pendapatan Wajib Pajak (X3)	X3.1	0,758	Valid
	X3.2	0,719	Valid
	X3.3	0,650	Tidak Valid
	X3.4	0,785	Valid
	X3.5	0,707	Valid
	X3.6	0,742	Valid
	X3.7	0,755	Valid
	X3.8	0,751	Valid
Kepatuhan Wajib Pajak Kendaraan Bermotor (Y)	Y1	0,721	Valid
	Y2	0,739	Valid
	Y3	0,681	Tidak Valid
	Y4	0,767	Valid
	Y5	0,722	Valid
	Y6	0,754	Valid
	Y7	0,708	Valid
	Y8	0,794	Valid

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Based on the outer loading results presented in Table 1, several indicators had outer loading values below the recommended threshold of 0.70, namely X1.3 (0.688), X2.1 (0.699), X2.8 (0.697), X3.3 (0.650), and Y3 (0.681). These indicators were considered invalid and were therefore removed from the measurement model. Subsequently, the model was re-evaluated after eliminating the invalid indicators (X1.3, X2.1, X2.8, X3.3, and Y3) to ensure that all remaining indicators satisfied the required validity criteria.

Table 2. Outer Loading Values After Indicator Elimination

Variabel	Item	Nilai Cross Loading	Keterangan
Pemutihan Pajak (X1)	X1.1	0,765	Valid
	X1.2	0,726	Valid
	X1.4	0,748	Valid
	X1.5	0,720	Valid
	X1.6	0,780	Valid
	X1.7	0,738	Valid
	X1.8	0,772	Valid
Kesadaran Wajib Pajak (X2)	X2.2	0,740	Valid
	X2.3	0,738	Valid
	X2.4	0,764	Valid
	X2.5	0,742	Valid
	X2.6	0,713	Valid
	X2.7	0,782	Valid
Tingkat Pendapatan Wajib Pajak (X3)	X3.1	0,762	Valid
	X3.2	0,744	Valid
	X3.4	0,792	Valid
	X3.5	0,704	Valid
	X3.6	0,742	Valid
	X3.7	0,760	Valid
	X3.8	0,758	Valid
Kepatuhan Wajib Pajak Kendaraan Bermotor (Y)	Y1	0,707	Valid
	Y2	0,748	Valid
	Y4	0,792	Valid
	Y5	0,736	Valid
	Y6	0,764	Valid
	Y7	0,706	Valid
	Y8	0,790	Valid

Prepared by the Authors (2026)

The outer model evaluation results presented in Table 2 demonstrate that, after eliminating indicators that did not meet the required criterion (outer loading < 0.70), all remaining indicators achieved outer loading values greater than 0.70 and Average Variance Extracted (AVE) values greater than 0.50, indicating satisfactory convergent validity. In addition, all HTMT values were below 0.85, confirming that discriminant validity had been established. Regarding reliability, all constructs exhibited Cronbach's Alpha and Composite Reliability values exceeding 0.70, indicating that the measurement instrument was reliable.

Table 3. Validity and Reliability Test Result

Variables	AVE	Cronbach's Alpha	Composite Reliability	Interpretation
Tax Amnesty Programs (X_1)	0,562	0,870	0,900	Valid and Reliable
Taxpayer Awareness (X_2))	0,558	0,841	0,883	Valid and Reliable
Taxpayer Income Levels (X_3)	0,566	0,872	0,901	Valid and Reliable
Motor Vehicle Taxpayer Compliance (Y)	0,562	0,870	0,900	Valid and Reliable

Source: Processed by the Authors (2026).

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After the measurement model (outer model) satisfied the required evaluation criteria, the analysis proceeded to the assessment of the structural model (inner model). The structural model evaluation began with the examination of the coefficient of determination (R^2) to assess the explanatory power of the independent variables on the dependent variable.

The structural model assessment produced an adjusted R^2 value of 0.505, indicating that Tax Amnesty Programs, Taxpayer Awareness, and Taxpayer Income Levels jointly explained 50.5% of the variance in Motor Vehicle Taxpayer Compliance. The remaining 49.5% of the variance was attributable to other factors that were beyond the scope of this study. These findings suggest that the three independent variables provide a moderate explanatory power in predicting motor vehicle taxpayer compliance.

Furthermore, the predictive relevance (Q^2) assessment produced a value of 0.492, which is greater than zero. This result indicates that the proposed model possesses good predictive capability in explaining the relationships among the variables under investigation. Therefore, the model demonstrates adequate predictive relevance and provides a reasonably accurate explanation of the factors influencing motor vehicle taxpayer compliance.

The results of the hypothesis testing using the bootstrapping procedure are presented in Table 4.

Table 4. Hypothesis Testing Results (Path Coefficients)

Relationship	Path Coefficient	T-Statistics	P-Values	Decision
$X_1 \rightarrow Y$ (Tax Amnesty Programs)	0,178	2,373	0,018	H1 Supported
$X_2 \rightarrow Y$ (Taxpayer Awareness)	0,373	3,904	0,00	H2 Supported
$X_3 \rightarrow Y$ (Taxpayer Income Levels)	0,260	3,234	0,001	H3 Supported

Source: Processed by the Authors (2026).

The hypothesis testing results indicate that all independent variables have positive and statistically significant effects on Motor Vehicle Taxpayer Compliance. Tax Amnesty Programs exhibited a path coefficient of 0.178, with a T-statistic of 2.373 and a p-value of 0.018, supporting H1. Taxpayer Awareness demonstrated a positive and significant effect on taxpayer compliance, with a path coefficient of 0.373, a T-statistic of 3.904, and a p-value of 0.000, thereby supporting H2. Likewise, Taxpayer Income Levels showed a positive and significant influence on taxpayer compliance, with a path coefficient of 0.260, a T-statistic of 3.234, and a p-value of 0.001, supporting H3.

DISCUSSION

The Effect of Tax Amnesty Programs on Motor Vehicle Taxpayer Compliance (H1)

The findings indicate that Tax Amnesty Programs have a positive and statistically significant effect on Motor Vehicle Taxpayer Compliance (T-statistic = 2.373 > 1.96; p-value = 0.018 < 0.05; path coefficient = 0.178). This result suggests that the better the implementation of tax amnesty programs, the higher the level of motor vehicle taxpayer compliance in Bekasi City. Therefore, H1 is supported.

Tax amnesty programs provide convenience for taxpayers, particularly those with outstanding tax liabilities, by eliminating administrative penalties for overdue tax payments. This policy encourages taxpayers to settle their motor vehicle tax obligations promptly. These findings are consistent with Compliance Theory, which suggests that taxpayers are more likely to comply when government policies provide direct benefits and reduce barriers to tax payment. From the perspective of Attribution Theory, tax amnesty programs represent an external factor that motivates taxpayers to fulfill their tax obligations.

These findings are consistent with those reported by Angelica (2024), Firmansyah (2026), Putri (2026), and Syafitri (2025) who found that tax amnesty programs positively influence taxpayer compliance across various regions. However, the findings contradict those of Leo (2022) and Pratiwi (2025), who argued that tax amnesty programs do not always have a significant effect because taxpayers often perceive them merely as temporary opportunities rather than long-term compliance incentives. These inconsistencies may be attributed to differences in research settings, implementation periods, and the characteristics of tax amnesty programs across regions.

The Effect of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance (H2)

The results indicate that Taxpayer Awareness has a positive and statistically significant effect on Motor Vehicle Taxpayer Compliance (T-statistic = 3.904 > 1.96; p-value < 0.001; path coefficient = 0.373). Among the three independent variables, taxpayer awareness exhibits the highest path coefficient, indicating that it is the strongest determinant of taxpayer compliance. Therefore, H2 is supported.

Taxpayers with a high level of awareness tend to recognize the importance of Motor Vehicle Tax as one of the major sources of regional government revenue used to support public development. According to Attribution Theory, taxpayer awareness represents an internal factor that encourages compliant behavior. These findings also support Compliance Theory, particularly the concept of normative compliance, which is driven by taxpayers' moral responsibility rather than external pressure.

The results are consistent with previous studies conducted by Angelica (2024), Bhagaskara (2023), Burdah (2025), and Karlina (2022) all of which reported a significant positive relationship between taxpayer awareness and motor vehicle taxpayer compliance. However, the findings differ from those of Kharim (2025) and Purnamayanta (2026) who found no significant effect of taxpayer awareness on compliance. Such differences may reflect variations in taxpayers' understanding of the importance of Motor Vehicle Tax across different regions.

The Effect of Taxpayer Income Levels on Motor Vehicle Taxpayer Compliance (H3)

The findings demonstrate that Taxpayer Income Levels have a positive and statistically significant effect on Motor Vehicle Taxpayer Compliance (T-statistic = 3.234 > 1.96; p-value = 0.001 < 0.05; path coefficient = 0.260). This result indicates that higher taxpayer income levels are associated with greater taxpayer compliance in Bekasi City. Accordingly, H3 is supported.

Taxpayers with adequate income are generally more capable of meeting their daily living expenses while simultaneously fulfilling their Motor Vehicle Tax obligations on time. From the perspective of Attribution Theory, income level represents an external factor influencing taxpayer behavior. Likewise, Compliance Theory suggests that taxpayers are more likely to comply when they possess sufficient financial resources to meet their tax obligations.

These findings support those of Alfian (2024), Bhagaskara (2023), and Husnina (2024) who reported a positive relationship between taxpayer income levels and Motor Vehicle Taxpayer Compliance. However, they contradict the findings of Cahyani (2023) and Nurfebrianti (2024) who argued that income level does not necessarily determine taxpayer compliance because many high-income taxpayers continue to engage in tax non-compliance. These inconsistencies may be explained by differences in respondent characteristics and regional economic conditions.

Simultaneous Effect of Tax Amnesty Programs, Taxpayer Awareness, and Taxpayer Income Levels on Motor Vehicle Taxpayer Compliance (H4)

The findings demonstrate that Tax Amnesty Programs, Taxpayer Awareness, and Taxpayer Income Levels jointly have a significant effect on Motor Vehicle Taxpayer Compliance. This is evidenced by the adjusted R^2 value of 0.505, indicating that the three independent variables collectively explain 50.5% of the variation in taxpayer compliance. According to the criteria proposed by Ghozali and Kusumadewi (2023), an R^2 value of 0.505 represents a moderate level of explanatory power, suggesting that the proposed research model has an adequate ability to explain changes in Motor Vehicle Taxpayer Compliance. Therefore, H4 is supported.

Furthermore, the Q^2 value of 0.492, which is greater than zero, indicates that the model possesses good predictive relevance. This finding suggests that the proposed model adequately predicts the relationships among the variables under investigation. Nevertheless, approximately 49.5% of the variation in Motor Vehicle Taxpayer Compliance remains unexplained and may be attributed to other factors not included in this study.

CONCLUSION

Based on the PLS-SEM analysis of data collected from 115 motor vehicle taxpayers in Bekasi City, this study produced four main findings.

First, Tax Amnesty Programs have a positive and statistically significant effect on Motor Vehicle Taxpayer Compliance (path coefficient = 0.178; T-statistic = 2.373; p-value = 0.018). The elimination of administrative penalties through tax amnesty programs has proven effective in encouraging taxpayers with outstanding tax liabilities to fulfill their tax obligations.

Second, Taxpayer Awareness has a positive and statistically significant effect on Motor Vehicle Taxpayer Compliance (path coefficient = 0.373; T-statistic = 3.904; p-value < 0.001). Among the independent variables, taxpayer awareness has the strongest influence, indicating that taxpayers' intrinsic understanding of the importance of taxation for public development serves as the primary foundation for sustainable taxpayer compliance.

Third, Taxpayer Income Levels positively and significantly affect Motor Vehicle Taxpayer Compliance (path coefficient = 0.260; T-statistic = 3.234; p-value = 0.001). Adequate financial capacity enables taxpayers to fulfill their Motor Vehicle Tax obligations in a timely manner.

Finally, the three independent variables collectively explain 50.5% of the variation in Motor Vehicle Taxpayer Compliance. This finding suggests that a combination of government policy interventions (tax amnesty programs), taxpayer education (taxpayer awareness), and taxpayers' economic capacity (income levels) constitutes a comprehensive approach to improving Motor Vehicle Taxpayer Compliance.

This study also identifies Taxpayer Awareness as the most influential factor affecting Motor Vehicle Taxpayer Compliance, surpassing the effects of Tax Amnesty Programs and Taxpayer Income Levels. These findings reinforce the view that taxpayer compliance is determined not only by government policies and taxpayers' economic conditions but also by taxpayers' awareness of the importance of fulfilling their tax obligations.

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