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THE EFFECT OF TAX AMNESTY, TAX SANCTIONS, AND PROGRESSIVE TAX RATES ON MOTOR VEHICLE TAXPAYER COMPLIANCE IN EAST JAKARTA CITY

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Abstract:
Motor vehicle taxpayer compliance is an important factor in increasing regional tax revenue. Although the number of motor vehicles and registered taxpayers in East Jakarta continues to increase, taxpayer compliance remains a challenge. The government has implemented various fiscal policies, including tax amnesty programs, tax penalties, and progressive tax rates, to encourage taxpayers to fulfill their obligations. This study aims to examine the effect of tax amnesty, tax penalties, and progressive tax rates on motor vehicle taxpayer compliance in East Jakarta. This study employed a quantitative approach using primary data collected through questionnaires distributed online to motor vehicle taxpayers registered at the East Jakarta SAMSAT Office. The sample consisted of 100 respondents determined using the Slovin formula, while 30 additional respondents were used for the pilot study. Data were analyzed using multiple linear regression with SPSS 27. The results indicate that tax amnesty has a positive and significant effect on motor vehicle taxpayer compliance. Tax penalties also have a positive and significant effect on taxpayer compliance. In contrast, progressive tax rates do not have a significant effect on motor vehicle taxpayer compliance. The findings indicate that tax amnesty and consistent enforcement of tax penalties are more effective in encouraging taxpayer compliance than progressive tax rates.

Keywords:
motor vehicle taxpayer compliance; tax amnesty; tax penalties; progressive tax rates; motor vehicle tax.

BACKGROUND

Motor vehicles have become an important part of people's daily activities and mobility. The increasing ownership of motor vehicles also contributes to regional tax revenue through Motor Vehicle Tax (Pajak Kendaraan Bermotor/PKB). In East Jakarta, the number of registered motor vehicle taxpayers increased from approximately 2.81 million in 2020 to 3.16 million in 2024. However, the increase in the number of taxpayers has not necessarily been accompanied by optimal taxpayer compliance.

The government has introduced several policies to encourage taxpayer compliance, including tax amnesty programs, tax penalties, and progressive tax rates. Tax amnesty provides taxpayers with an opportunity to settle outstanding tax obligations through the elimination or reduction of administrative penalties. Previous studies have shown inconsistent findings regarding the effect of tax amnesty on taxpayer compliance. Mindan and Ardini (2022) and Dhiu and Handayani (2023) found a positive and significant effect, while Fadjriyati and Halimatusadiah (2022) found no significant effect.

Tax penalties represent another mechanism used by the government to encourage compliance. Penalties provide consequences for taxpayers who fail to fulfill their tax obligations and are expected to create a deterrent effect. Meanwhile, progressive tax rates are designed to increase the tax burden based on the number or characteristics of vehicles owned. The inconsistency of previous findings and the relatively large number of motor vehicle taxpayers in East Jakarta provide a research gap for further examination. Therefore, this study investigates whether tax amnesty, tax penalties, and progressive tax rates influence motor vehicle taxpayer compliance in East Jakarta.

THEORETICAL FRAMEWORK

Compliance Theory

Compliance Theory proposed by Stanley Milgram (1963) explains individual behavior in obeying rules and authority. The theory distinguishes between instrumental and normative perspectives. From an instrumental perspective, individuals comply when compliance provides benefits or prevents losses. In the context of taxation, taxpayers may comply because they perceive benefits from compliance or consequences from non-compliance.

Theory of Planned Behavior

The Theory of Planned Behavior (TPB), proposed by Ajzen (1991), explains that individual behavior is influenced by behavioral beliefs, normative beliefs, and control beliefs. In taxation, taxpayers' perceptions regarding the benefits, consequences, and ability to fulfill tax obligations can shape their intention to comply.

Based on the theoretical framework and previous studies, the hypotheses are: H1: Tax amnesty has a positive and significant effect on motor vehicle taxpayer compliance. H2: Tax penalties have a positive and significant effect on motor vehicle taxpayer compliance. H3: Progressive tax rates have a significant effect on motor vehicle taxpayer compliance.

METHOD

This study employed a quantitative research approach using primary data. The research was conducted in June 2026 among motor vehicle taxpayers registered at the East Jakarta SAMSAT Office. Data were collected through an online questionnaire using Google Forms.

The population consisted of 3,169,207 motor vehicle taxpayers registered at the East Jakarta SAMSAT Office. The sample size was determined using the Slovin formula, resulting in 100 respondents for the main analysis. In addition, 30 respondents participated in the pilot study to test the validity and reliability of the research instrument.

During data collection, 141 responses were obtained. Of these, 30 were used for the pilot study and 100 were used as the main research sample, while 11 responses were not included because the required sample size had already been fulfilled.

The questionnaire employed a four-point Likert scale, ranging from 1 (strongly disagree) to 4 (strongly agree). The research variables consisted of tax amnesty (X1), tax penalties (X2), progressive tax rates (X3), and motor vehicle taxpayer compliance (Y). Data analysis was conducted using SPSS version 27, including descriptive statistics, classical assumption tests, multiple linear regression, t-test, F-test, and coefficient of determination.

RESULT

Classical Assumption Tests

The normality test using the One-Sample Kolmogorov-Smirnov test produced an Asymp. Sig. value of 0.200, which is greater than 0.05. Therefore, the data were normally distributed. The multicollinearity test showed that all independent variables had tolerance values above 0.10 and VIF values below 10. The Glejser test also indicated no heteroscedasticity.

Hypothesis Testing

Variable	t-value	Sig.	Result
Tax Amnesty (X1)	3.196	0.002	Significant
Tax Penalties (X2)	3.588	<0.001	Significant
Progressive Tax Rates (X3)	-0.041	0.967	Not significant

Tax amnesty had a t-value of 3.196 with a significance level of 0.002, indicating a positive and significant effect on taxpayer compliance. Tax penalties had a t-value of 3.588 with a significance value of <0.001, also indicating a positive and significant effect. Meanwhile, progressive tax rates had a t-value of -0.041 and a significance value of 0.967, indicating no significant effect.

The simultaneous F-test resulted in an F-value of 25.741 with a significance level of <0.001, indicating that the regression model was statistically significant. The adjusted R^2 value was 0.428, indicating that tax amnesty, tax penalties, and progressive tax rates jointly explained 42.8% of the variation in motor vehicle taxpayer compliance.

DISCUSSION

Effect of Tax Amnesty on Taxpayer Compliance

The results demonstrate that tax amnesty has a positive and significant effect on motor vehicle taxpayer compliance. The mean score of the tax amnesty variable was 41.29, equivalent to 3.47 on the four-point scale and categorized as very high. The highest-rated indicator was X1.6, with a mean score of 3.60, represented by the statement that taxpayers felt helped because tax penalties were eliminated through the tax amnesty program. The finding is consistent with Compliance Theory and the Theory of Planned Behavior. In DKI Jakarta, the 2026 tax amnesty program was implemented from 1 June to 31 August 2026.

Effect of Tax Penalties on Taxpayer Compliance

Tax penalties were also found to have a positive and significant effect on taxpayer compliance. The mean score for tax penalties was 62.70, equivalent to 3.30, which falls within the very high category. The highest-rated indicator was X2.17, with a mean score of 3.44, concerning taxpayers' belief that tax penalties should be imposed according to applicable regulations. This finding supports Compliance Theory and the Theory of Planned Behavior.

Effect of Progressive Tax Rates on Taxpayer Compliance

Progressive tax rates did not have a significant effect on motor vehicle taxpayer compliance. The variable had a mean score of 32.79, equivalent to 3.28. The highest-rated indicator was X3.1, with a mean score of 3.64, indicating that respondents understood the basic concept of progressive taxation. However, such understanding did not translate into a statistically significant effect on compliance.

CONCLUSION

First, tax amnesty has a positive and significant effect on motor vehicle taxpayer compliance in East Jakarta. The elimination of administrative penalties provides a perceived benefit to taxpayers and encourages them to settle their outstanding tax obligations.

Second, tax penalties have a positive and significant effect on motor vehicle taxpayer compliance. The implementation of penalties that are firm, consistent, fair, and in accordance with applicable regulations can encourage taxpayers to comply with their tax obligations.

Third, progressive tax rates do not have a significant effect on motor vehicle taxpayer compliance. Although respondents generally understood and positively perceived the progressive tax system, such perceptions were not sufficient to significantly influence compliance behavior.

Overall, the findings demonstrate that tax amnesty and tax penalties are more directly associated with taxpayer compliance than progressive tax rates. The regression model explains 42.8% of the variation in taxpayer compliance, while the remaining 57.2% is associated with other factors outside the model.

The findings provide theoretical and practical implications. From a theoretical perspective, the results support the application of Compliance Theory and the Theory of Planned Behavior in explaining the effects of tax amnesty and tax penalties on taxpayer compliance. From a practical perspective, the findings suggest that the local government, BAPENDA, and SAMSAT should continue optimizing tax amnesty programs, improve public communication regarding the programs, and consistently enforce tax penalties.

The study has several limitations. First, it examines only three independent variables. Second, the research focuses specifically on taxpayers in East Jakarta, meaning the findings may not be generalized to other regions. Third, the use of questionnaires means that responses depend on respondents' perceptions and honesty and may therefore be subject to subjective or social desirability bias.

Future research is recommended to include other factors such as taxpayer awareness, tax knowledge, service quality, tax socialization, digital tax services, income level, and trust in government. Future studies may also expand the research area and employ interviews or observations in addition to questionnaires.

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